

# Analysis of the Influence of Strategic Performance Measurement Systems, Organizational Commitment, and Organizational Culture on Role Stressors

Adi Setyawan<sup>1</sup>, Rio Dhani Laksana<sup>2\*</sup>, Ami Pujiwati<sup>3</sup>

<sup>1,3</sup>Faculty of Economy and Business, Universitas Terbuka

<sup>2</sup>Faculty of Economy and Business, Universitas Jenderal Soedirman

## Abstract

Changes in the global economy require every organization to increase effectiveness in carrying out its activities. Likewise, organized universities have three important components in facing global change, namely organizational commitment, organizational culture, and strategic management. An organization in carrying out its activities cannot be separated from its employees. An employee's performance may be impacted by a number of elements, including the work environment, infrastructure, production, health, level of work safety, and mutual understanding which will lead them in one direction so that they have a maximum level of performance to achieve organizational goals. Goal setting is the theory that was applied in this study. Descriptive statistical analysis will also be used to describe this quantitative study kind. Employees at Open University in Yogyakarta, Central Java, with little formal education make up the population and sample of this study. A Likert scale is used to compute the questionnaire used in this research tool, and an application named SmartPLS will be used to handle the data. According to the study's findings, role stresses are significantly impacted by organizational commitment, organizational culture, and strategic performance assessment system characteristics. Additionally, it is intended that the findings of this study will serve as a guide for businesses looking to enhance managerial performance while keeping an eye on the factors that can influence it.

## Keywords

*organizational commitment, organizational culture, role stressors, strategic performance measurement systems*

## INTRODUCTION

Changes in the global economy require every organization to increase effectiveness in carrying out its activities. Likewise, organized universities have three important components in facing global change, namely organizational commitment, organizational culture and strategic management (Yuliansyah, 2019). In practice, if the informal system dominates the formal system, a healthy organization will not be created in campus life.

It is necessary for any firm to enhance its management and operational capabilities. Managerial performance demonstrates management's capacity to conduct decision-making-related management tasks (Bredeson, 2023).

An organization in carrying out its activities cannot be separated from its employees. Setting performance goals must be done to set goals by

comparing performance evaluations at the end of the period but also by organizing work processes in that period. Consequently, every firm must establish a method for measuring performance in order to successfully and efficiently accomplish the goals that have been stated (Petkoska, 2021).

Performance measurement systems play an important role in translating organizational strategies into desired behavior and results. McDavid, et.al (2019) stated that performance measurement is an action of measuring various activities in the company's value chain.

For institutions including higher education. To guarantee the institution's viability and advancement, dedication is crucial. With the reason of increasing the competitiveness of the organization. The commitment of its members is needed apart from being intellectual and professional. An organization that has commitment

will certainly have an organizational culture (Avci, 2019).

Research on the influence of strategic performance measurement systems on role stressors has been carried out with varying results. Winarsih (2019), Hadrian et al. (2021), Aljuhmani et al. (2022), and Jan Endrikat and al. (2020) discovered that role stressors are influenced by strategic performance monitoring systems. There is no correlation between job stresses and the strategic performance evaluation system, according to research by Kevin Baird (2019), Tapinos et al. (2019), Zamecnik and Rajnoha (2020), and Mardikaningsih et al. (2021).

Numerous earlier academics have conducted studies on the relationship between role pressures and organizational commitment, with varying degrees of success. Iqbal, et.al (2019), Badzaly (2021), Wokas, et.al (2022), Suryani, et.al (2022), Rinding (2020) found that organizational commitment influences role stressors. Putri and Novita (2020), Handayati, et.al (2020), Annisa et.al (2020), Hartini and Lestari (2019), found that organizational commitment has no effect on role stressors.

Organizational culture affects role stressors, according to research by Tangdialla et al. (2021), Sinaga et al. (2020), Alansori et al. (2021), and Wahyuni and Lestari (2020). Organizational culture has little bearing on role stresses, according to research by Prayitno et al. (2023), Sitorus et al. (2020), Wahyudi and al. (2021), and Bahgia (2020).

This research is based on research by Winarsih (2019) with the title "The Influence of Strategic Performance Measurement Systems on Role Stressors (Empirical Study in Transportation Companies under the auspices of the Ministry of BUMN for the Java Region)". In this research there is novelty by adding two independent variables, namely organizational commitment and organizational culture. The dependent variable, which is the subject of study at the Open University, is thus one of the factors that functions as a stressor.

## LITERATURE REVIEW

### GOALS SETTING THEORY

One component of Edwin Locke's 1978 motivation theory is goal setting theory. The foundation of goal setting theory is research that suggests goals—future concepts or desired states—have a significant impact on behavior (Joshi and Ismail, 2022). According to this view, an individual's beliefs and intentions also govern their conduct. One way to think about goals is as targets or levels of effort that a person wants to accomplish. A person's

actions and the results of his performance will be influenced by his commitment to reaching his goals. According to this notion, establishing tough (difficult) goals with quantifiable outcomes would boost performance and success, which will be followed by job skills and talents.

With the role stressor variable mediating these two mutually influencing factors, the goal setting theory is applied in this study to examine how employee strategic performance can impact role stressors. The aim is to achieve employee success in carrying out work, and the deciding element is the work stress variable, according to the aim Setting Theory method. The likelihood of reaching the objective will also be impacted by the degree of deciding variables.

### Strategic Performance Measurement System

Measurement is a key aspect in performance management because if it is not measured it cannot be improved. According to Yuliansyah (2019), a management technique called performance measurement is used to evaluate the accomplishment of objectives and targets and to enhance the caliber of decision-making and responsibility. Performance measurement is the process of evaluating work progress in relation to the aims and objectives of managing human resources to generate products and services. It also includes data on how well activities are working to achieve organizational goals. In order to increase organizational performance, performance measurement is therefore required. It may serve as a foundation for evaluating the progress made in relation to the established goals and as a management and communication tool.

When a company implements a performance measurement system, managers better understand what actions need to be taken for the good of the company. Managers also become wiser in making decisions and learn from past mistakes so they can change for the better. Thus, the deployment of this strategic performance evaluation system may be viewed as organizational learning to enhance role stresses, which will ultimately benefit the business by helping it achieve the jointly established goals.

### Organizational Culture

Organizational commitment, according to Iqbal et al. (2019), is the desire of members to stay members of the organization and the willingness to work hard to accomplish organizational goals. The type of commitment that develops is not only passive loyalty; rather, it entails an active engagement with

the workplace that strives to give the organization in question everything it has in order to succeed.

It can be said as the ability to be responsible for things that the organization entrusts to someone. Organizational commitment has absolutely nothing to do with talent, intelligence or talents. With a strong commitment, a person will be able to expend additional physical, mental and spiritual resources that can be obtained, whereas without commitment, large jobs will be difficult to complete.

### Organizational Culture

Bahgia (2020) states that A system of prevailing values and ideas that emerges inside an organization and guides its members' conduct is known as organizational culture. When organizational culture supports organizational strategy and is able to promptly and accurately respond to or overcome external problems, it can serve as the primary tool for competitive advantage.

It can be a collective personality that binds all members and functions to control individual and group behavior in the organization as a large family so that it always leads and achieves organizational goals that are shared hopes.

### Role Stressor

Stress is an individual's response to external environmental conditions in the form of opportunities, constraints, or demands, which produces psychological and physiological responses, so that it can result in deviations from normal functioning or achieving something that is highly desired. Work stress does not always have negative consequences, but can also be a positive force for a person. Stress that is conditioned as something negative so that it can result in role dysfunction is called distress, while stress that has a positive impact is called eustress (Nalliappan, 2019).

The occurrence of two or more types of pressure at work at the same time, when fulfilling one duty makes fulfilling another more challenging, is known as job role stress. This implies that a person who performs a certain position will find it difficult to satisfy the requirements of another role if they are under stress there. When the burden necessitates fulfilling obligations, work-related stress tends to escalate. Because of this, the amount of stress that each individual experiences at work tends to vary depending on their function and workload.

## HYPOTHESIS DEVELOPMENT

In this research, hypothesis development is divided into two types, namely the first hypothesis between If the mediating variable may mediate the link between the independent and dependent variables, after examining the impact of the independent variable on the latter. The description is as follows:

- H<sub>1</sub>: Strategic performance measurement has a positive effect on role stressors.
- H<sub>2</sub>: Organizational commitment has a positive effect on role stressors.
- H<sub>3</sub>: Organizational culture has a positive effect on role stressors.

## METHOD

Data is represented in numerical form and subjected to statistical analysis as part of the associative approach of quantitative research (Balaka, 2022). Primary data gathered via questionnaires serves as the data source for the study.

This research has a population of Open University employees in Central Java and Yogyakarta consisting of the cities of Purwokerto, Surakarta, Semarang and Yogyakarta, totaling 158 employees. Purposive sampling with the designated sample criteria was employed in this study being that the minimum education level of Open University employees was a bachelor's degree. The following are details of the number of employees who will be the research sample, namely with the location Purwokerto as many as 48 employees, Surakarta 45 employees, Semarang 31 employees, and Yogyakarta 34 employees.

Using the Partial Least Square (PLS) approach, the researchers were able to ascertain how the independent variable affected the dependent variable. It makes use of descriptive statistics in the Bootstrap resampling process. This study employs structural equation modeling (SEM) as its data processing technique (Ghozali, 2020).

## Results and Discussion

When determining the importance of the relationship between variables, a bootstrapping process must be used. For resampling, the bootstrap process employs the complete original sample. You will then be familiar with the model of structural equations. This is the explanation:

### Description of Research Objects

A research object is something that is of concern in a research, this research object is a target in research to get answers or solutions to problems that occur. The research object explains what or who is the object of the research and also where

and when the research was conducted. The following is a table of questionnaire distribution based on UT employees with undergraduate educational backgrounds who have filled out the questionnaire.

The results show that the data that can be used as a sample is 145 people or 92%, while the data that cannot be used as a sample is 13 or 8%. This is because there were respondents who were incomplete when filling out the questionnaire.

### Outer Model Test Results

The results of data analysis show that all factor loadings are above 0.5 so that these indicators can be said to be valid. Large and small values represent the priority of the indicators for each variable. In the strategic performance measurement system variable, indicator Then the X16 indicator gets the lowest value of 0.591 which states that in evaluating the feasibility of performance measurement, few employees participate in performance measurement.

In the organizational commitment variable, the largest factor loading value was obtained by the X22 indicator with a score of 0.883, which states that in sustainable commitment, employees want to stay because of the benefits they get. Indicator X23 gets the lowest score with a score of 0.796 which states that in normative commitment, employees are aware that commitment is something that must be done.

Indicators X31 and X36 in variable get largest value loading factor with same score, namely 0.736. Indicator X31 states that in innovation taking into account risks, employees are able to create new ideas for mutual success. Indicator X36 states that in being oriented towards employee interests, supporting achievement is important. Then, the X32 indicator gets the smallest value of 0.654 which states that in results orientation.

In role stressor variable, indicator Z2 gets the highest score with a score of 0.903 and indicator Z5 gets the lowest score with a score of 0.810. The Z2 indicator which is the priority here states that the thing that triggers role conflict is that the tasks given by employees are difficult to carry out. Then the Z5 indicator states that the redundant role is aligned with the work assigned more than the time provided.

Overall, the indicator with the highest score will be the priority, which means more indicator statement. The indicator with the lowest score indicates that few respondents agree with the statement of the indicator.

Construct validity and reliability findings are crucial elements in validating the measurement

approach. The degree to which a measurement tool truly captures what it is intended to capture is known as construct validity. The internal consistency of the indicators in the variables that are created is measured by construct reliability. Cronbach's alpha has a value of 0-1, according to Cronbach (1951). A value is better the closer it is to 1. The minimal values for composite dependability, AVE, and rho\_A are 0.7, 0.5, and 0.7, respectively, according to Bagozzi & Yi (1998). All variables in this study have been proven to have validity and reliability.

The diagonal value, also called the AVE<sup>2</sup> value, according to Fornell & Larcker (1981), needs to be higher than the number in the table below. Due to the fact that the AVE<sup>2</sup> value is higher than the discriminant validity value of the organizational commitment variable and the strategic performance evaluation system, the role stressor variable's discriminant validity value is acceptable.

### Inner Model Test Results

Testing the link between latent variables is a crucial function of inner model testing in the framework of structural equation modeling (SEM) analysis. The inner model, as defined by Ghozali (2020), is a structural model that is used to forecast causal linkages, or cause-effect correlations, between latent variables or variables that are not immediately measurable. In this study, the determination test, Q2 value test, and goodness of fit test comprise the inner model testing.

A structural model is considered "weak" if its R-Square value is greater than 0.19, "moderate" if its R-Square value is greater than 0.33, and "good" if its R-Square value is greater than 0.67, according to Ghozali (2020). With a value over 0.19 but below 0.33, table 12's data demonstrate the weakness of this study methodology. Therefore, it may be said that 70% of additional components were left out of the study.

Using a blindfolding technique, predictive relevance is a test that looks at the Q-Square value to demonstrate how well the observation value is created. Q-Square predictive relevance is a metric used in structural equation modeling (SEM) analysis that quantifies how effectively the model and its parameter estimates produce the observed values. If the model's Q-Square value is larger than zero, it is considered predictively relevant; if it is less than zero, it is considered unpredictably relevant. It indicates that the model is improving if the Q-Square value is around 1. It is evident from the Q-Square test that this research model had a score of 0.468, meaning it is higher than zero. Therefore, it

may be said that this study model is predictively relevant.

The Standardized Root Mean Square Residual (SRMR) acceptance value must be at least 0.08 and the Normed Fit Index (NFI) value must be more than 0; the closer to 1, the better, according to Hu & Bentler (1998). Table 13 indicates that this research model satisfies goodness of fit criteria since the SRMR and NFI values are more than 0.08 and greater than 0.

**Non-Multicollinearity Test Results**

The findings indicate that each indicator's recommended VIF value is less than or equal to 10, so this can be interpreted as indicating that there are no symptoms of multicollinearity for each indicator. Multicollinearity is the relationship that each indicator has with other indicators.

**Hypothesis Testing Results**

Table 1. Hypothesis Testing Results

Hypothesis	Original Sample (O)	Sample Mean (M)	Standar Deviation (STDEV)	T Statistics	P Values
S. P. Strategic Performance → Role Stressors	-0,340	-0,344	0,109	3,112	0,001***
Organizational Commitment → Role Stressors	0,101	0,173	0,113	1,687	0,046***
Organizational culture → Role Stressors	-0,367	-0,371	0,112	3,275	0,001***

Source: data processed by SmartPLS, 2024

With a p value of 0.001 less than 0.005, the findings of testing the first hypothesis—that is, the impact of the strategic performance evaluation system on job stressors—showed a significant effect. The influence of the strategic performance measurement system on role stressors, as measured by the original sample value, is -0.340. This condition indicates that the resulting influence is inversely proportional, meaning that low role stressors will result from a high strategic performance measurement system. Thus, it may be said that the first theory is true.

With a p value of 0.046, less than 0.005, the findings of testing the second hypothesis—that is, the impact of organizational commitment on job stressors—showed a significant effect. When examining the original sample value, we find that organizational commitment has a 0.191 effect on job stresses, this condition means that the resulting influence is directly proportional, if organizational

commitment is high it will produce high role stressors. Thus, it may be said that the second theory is true.

With a p value of 0.001 less than 0.005, the findings of evaluating the third hypothesis—that is, the impact of organizational culture on role stressors—showed a significant effect. The impact of organizational culture on role stresses is -0.367 when examining the original sample value, this condition means that the resulting influence is inversely proportional, if organizational culture is high it will produce low role stressors. Thus, it may be said that the third theory is true.

**CONCLUSION**

Numerous factors can impact role stresses, where this research has examined the variables of strategic performance measurement systems, organizational commitment, and organizational culture. This research was conducted in a quantitative descriptive manner with respondents addressed to Open University employees who came from Purwokerto, Semarang, Surakarta and Yogyakarta with a minimum of a bachelor's degree. Google Forms were used to distribute questionnaires online in order to collect data. According to the study's findings, role stresses may be significantly impacted by organizational commitment, organizational culture, and the strategic performance evaluation system.

By focusing on elements that have been shown to have a major impact, it is intended that the findings of this study would serve as a guide for further improving role stressors, such as strategic performance measurement systems, organizational commitment and organizational culture. This can be an evaluation for both managers and employees so that they remain in line with organizational goals and continue to improve their respective performance.

**Suggestion**

With an r-squared value between 0.19 and 0.33, this research model is categorized as weak based on the coefficient of determination data. There are still around 70% of factors that were not included in the research. The hope is that for further research development, apart from using strategic performance measurement system variables, organizational culture, organizational commitment, and role stressors, additionally, researchers might include additional factors like expertise.

, innovation, enthusiasm, locus of control, and many more.

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