

The Influence of Workload, Self-Efficacy, and Time Management on Job Satisfaction and Its Impact on the Performance of Banda Aceh Tax Service Office Employees

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DOI: <https://dx.doi.org/10.47772/IJRISS.2025.90300329>

Received: 06 March 2025; Accepted: 18 March 2025; Published: 18 April 2025

ABSTRACT

This study aims to examine the impact of workload, self-efficacy, and time management on job satisfaction and employee performance at KPP Pratama Banda Aceh. The research population comprises 100 employees, with the sample determined using the saturated sampling method (census), thereby including all employees as respondents. Data analysis is conducted using PLS. The descriptive analysis reveals that workload, self-efficacy, time management, job satisfaction, and employee performance at KPP Pratama Banda Aceh are generally at a satisfactory level. The verification test results indicate that workload, self-efficacy, and time management significantly influence job satisfaction and employee performance. Furthermore, indirect effect analysis confirms that job satisfaction partially mediates the relationship between workload, self-efficacy, and time management with employee performance. This study underscores the critical role of job satisfaction as a mediating variable, demonstrating that it can either strengthen or weaken the influence of workload, self-efficacy, and time management on employee performance. Employees with higher job satisfaction are more likely to be motivated to manage their workload effectively, enhance self-efficacy, and implement better time management strategies. These findings highlight the importance of managerial efforts in fostering a conducive work environment by balancing workload, providing training programs to enhance self-efficacy, and implementing policies that support optimal time management. By addressing these factors, KPP Pratama Banda Aceh can enhance employee performance more effectively and sustainably.

Keywords: Workload, Self-Efficacy, Time Management, Job Satisfaction, Employee Performance

INTRODUCTION

Global economic shifts have significantly influenced organizational operations, particularly in human resource management. Employees play a crucial role in strategic planning and achieving organizational goals (Dessler, 2020). Their performance directly impacts an organization's success, making human resource management essential for maintaining productivity and growth.

Taxes serve as a primary source of state revenue, funding public services and national development (Sihombing & Sibagariang, 2020). Through taxation, governments ensure economic stability, infrastructure development, and fair income distribution. In 2024, tax revenue contributed 82.43% of Indonesia's total state income, highlighting its critical role in national financial sustainability.

The Directorate General of Taxes (DGT), under the Ministry of Finance, is responsible for implementing Indonesia's tax policies. DGT oversees tax collection, compliance enforcement, and taxpayer services. Efficient tax administration depends on employee performance to ensure revenue collection and regulatory compliance, making workforce effectiveness crucial.

KPP Pratama Banda Aceh, a regional tax office under DGT, plays a key role in tax collection, taxpayer education, and regulatory supervision. However, increasing tax targets and regulatory demands have led to a

heavier workload for employees. Despite these growing responsibilities, staffing levels remain unchanged, posing challenges in maintaining performance and service quality.

Job satisfaction is a critical factor that serves as a mediating variable in the relationship between various organizational factors and employee performance. It reflects an individual's level of contentment with different job-related aspects, including the work environment, compensation, interpersonal relationships, and career development opportunities (Egenius et al., 2020). Employees who feel valued and satisfied are more likely to demonstrate superior performance, exhibit greater loyalty, and contribute more effectively to the achievement of organizational objectives. Thus, job satisfaction not only enhances individual performance but also serves as a strategic instrument for organizations in managing human resources more effectively and sustainably.

A high workload can negatively impact job satisfaction and employee performance. When job demands exceed capacity, employees face stress, fatigue, and reduced motivation. These conditions can lead to procrastination and inefficiencies, ultimately affecting organizational effectiveness. Previous studies by (Bakker, A. B., & Demerouti, 2007) confirmed that excessive workload contributes to burnout, reducing job satisfaction and productivity. Similarly, (Karatep, 2013) found that high job demands without adequate support decrease employee engagement and performance.

Self-efficacy is a key factor influencing job satisfaction and work performance. Employees with high self-efficacy approach tasks with confidence and resilience (Bandura, 2014). (Judge & Bono, 2001) found a positive relationship between self-efficacy and job performance, emphasizing its role in enhancing work outcomes. (Stajkovic & Luthans, 1998) further demonstrated that self-efficacy improves job motivation and decision-making, but its impact varies based on job complexity and work environment.

Time management also plays a crucial role in optimizing performance. Employees who manage their time effectively complete tasks efficiently, reduce stress, and maintain a healthy work-life balance (Claessens et al., 2007). (Aeon & Aguinis, 2017) highlighted that structured time management leads to higher productivity and job satisfaction. However, (T. Macan et al., 2010) noted that the effectiveness of time management depends on individual discipline and organizational support systems.

While previous research has examined workload, self-efficacy, and time management separately, few studies have analyzed their combined effect on employee performance in the tax administration sector. This study aims to address this gap by investigating how these factors influence employee performance at KPP Pratama Banda Aceh. The findings will provide insights into improving tax office efficiency and employee well-being, offering practical recommendations for workforce management in high-demand environments.

LITERATURE REVIEW

Employee Performance

Employee performance is a crucial aspect of Human Resource Management (HRM), shaped by regulations, theories, and global best practices. In Indonesia, Government Regulation No. 30/2019 and Ministerial Regulation No. 6/2022 structure civil servant performance assessment, integrating work results and behavior to enhance public service quality. These regulations have strengthened the civil servant performance management system by promoting goal- and competency-based performance measurement, allowing organizations to assess employee contributions objectively and provide constructive feedback for career development. However, employee performance extends beyond regulatory frameworks and can be examined through multiple theoretical perspectives and global experiences.

From a theoretical perspective, performance is often defined as the process of recording and evaluating the outcomes achieved from the execution of a task or job function over a specific period (Bernardin & Russell, 2013). This definition underscores that performance is not merely the final achievement but also encompasses the measurement and analysis of effectiveness and efficiency in task execution. Performance can be assessed qualitatively and quantitatively, based on established standards or criteria at the individual, team, or organizational levels. Thus, performance reflects not only work outcomes but also serves as a foundation for

organizations to develop improvement strategies, provide constructive feedback, and design more effective employee development policies.

Employee performance measurement within government institutions adheres to Government Regulation No. 30/2019 and Ministerial Regulation No. 6/2022. These regulations establish a legal framework for an objective and measurable civil servant performance appraisal system. Government Regulation No. 30/2019 mandates that employee performance be assessed based on organizational performance targets, considering individual achievements in fulfilling their responsibilities. Meanwhile, Ministerial Regulation No. 6/2022 reinforces this framework by integrating both work results and behavior as key components of employee performance management. This structured approach enhances transparency, accountability, and effectiveness in government institutions.

Beyond regulatory perspectives, various theoretical models provide alternative insights into employee performance. The Job Demands-Resources (JD-R) Model (Bakker, A. B., & Demerouti, 2007) highlights the role of job demands (e.g., workload, emotional strain) and job resources (e.g., autonomy, support) in influencing employee motivation and performance. Similarly, the Goal-Setting Theory (Locke & Latham, 1990) emphasizes that specific and challenging goals improve employee performance by enhancing motivation and task engagement. The Social Exchange Theory (Blau, 2017) suggests that employees reciprocate fair treatment and support from employers with higher commitment and performance, underscoring the importance of workplace relationships in performance management.

A global perspective further broadens the understanding of employee performance. In the private sector, multinational corporations employ diverse performance evaluation models, such as the Balanced Scorecard (Kaplan & Norton, 1996), which integrates financial and non-financial performance indicators. Countries like the United States and the United Kingdom emphasize performance-based compensation and continuous feedback mechanisms, while Scandinavian nations focus on work-life balance and employee well-being as key drivers of performance. In Japan, a collective-oriented approach values long-term employment and team-based performance evaluation, reflecting cultural influences on HRM practices.

Incorporating these global perspectives can enhance the effectiveness of Indonesia's performance management frameworks by integrating best practices suited to different organizational contexts. The combination of regulatory compliance, theoretical insights, and international experiences enables organizations to develop more holistic employee performance strategies that align with both institutional goals and employee well-being.

Job Satisfaction

Job satisfaction reflects employees' positive attitudes toward their work, which can be observed through their attendance, performance, and loyalty to the organization (Robbins et al., 2019). It signifies the extent to which individuals feel valued, motivated, and satisfied with various aspects of their jobs, including the work environment, compensation, career advancement opportunities, and relationships with colleagues and supervisors.

Job satisfaction is not merely an individual factor but also serves as a critical indicator of organizational sustainability and success (Robbins et al., 2019). Therefore, organizations must implement strategies that enhance employee well-being, such as fostering a supportive work environment, ensuring equitable compensation, and providing opportunities for professional development. These efforts are essential for improving employee satisfaction and strengthening their commitment to the organization.

Job satisfaction can be examined through two distinct approaches: the classical management approach and the neo-classical management approach (Ramawickrama et al., 2017). The classical management approach emphasizes efficiency, productivity, and a well-defined division of labor, assuming that employee satisfaction can be achieved through rational work systems, structured tasks, and performance-based incentives.

In contrast, the neo-classical management approach places greater emphasis on social and psychological factors, such as interpersonal relationships, effective communication, and recognition of employee

contributions, which are considered essential for enhancing motivation and organizational loyalty. By integrating these two approaches, organizations can cultivate a work environment that is not only efficient and productive but also supportive of employee well-being, fostering higher engagement and long-term commitment to the organization (Ramawickrama et al., 2017).

In the classical management approach, workers are treated as production machines that must operate efficiently and with discipline by strictly adhering to managerial instructions (Çelik, 2011). This approach emphasizes hierarchical control, a structured division of labor, and the application of stringent operational standards to maximize productivity.

Conversely, the neo-classical management approach recognizes workers as individuals with complex needs—not merely as a labor force but also as economic and social beings who seek self-actualization and the fulfilment of various needs, including social interaction, recognition, and financial well-being. This approach asserts that job satisfaction is derived not only from material aspects but also from positive interpersonal relationships and a work environment that fosters personal and professional development (Çelik, 2011).

This study adopts the Minnesota Job Satisfaction Questionnaire, incorporating six key indicators adapted from the research conducted by (Tella et al., 2007). The adaptation integrates physical, emotional, and social aspects of the work environment, providing a more comprehensive measurement of job satisfaction. The six indicators include work environment, interpersonal relationships, reward system, career development opportunities, workload, and work-life balance. By utilizing this approach, the study aims to present a holistic analysis of the factors that influence employee job satisfaction within an organization.

Workload

(Rolos et al., 2018) define workload as the amount of responsibility that must be fulfilled by a position or organizational unit, measured by the multiplication of work volume and time norms. Workload within an organization can vary, influenced by factors such as educational qualifications, specialization, and hierarchical position. Differences in workload often arise due to organizational structure and task distribution across departments, where each unit has distinct work demands. Even within the same department, workload distribution may be uneven due to variations in task complexity, individual responsibility, and efficiency in task completion. Therefore, effective workload management is essential to maintaining a balanced work environment, enhancing productivity, and mitigating stress caused by task imbalances.

The relationship between cognitive resources or mental processing capacity required to complete a task is commonly referred to as employee workload (Durairaj Rajan, 2018). Workload plays a significant role in determining organizational productivity and stability. While excessive workload can lead to burnout and reduced efficiency, an insufficient workload may also hinder effectiveness by allowing employees to engage in unproductive activities.

Workload in this study is measured using the Quantitative Workload Inventory (QWI) developed by (Spector & Jex, 1998), as utilized in the research of (Baka & Bazińska, 2016). The QWI was selected because it assesses the volume and intensity of work objectively rather than relying solely on employees' subjective perceptions. This approach enables a more precise evaluation of employees' workload and its impact on performance, job satisfaction, and overall well-being. By emphasizing quantitative aspects, the QWI facilitates workload distribution assessments, identification of potential imbalances, and the development of more effective workload management strategies to enhance organizational productivity and employee well-being.

Self-efficacy

Self-efficacy refers to an individual's belief in their capacity to perform specific tasks, encompassing the ability to engage in proactive, social, and diverse activities beyond assigned responsibilities. Individuals with high self-efficacy tend to exhibit a stronger sense of attachment to their work and adopt a proactive approach to challenges. They demonstrate confidence in overcoming obstacles, take initiative, and maintain high motivation to achieve predetermined goals (Gallagher, 2007). In contrast, individuals with low self-efficacy are more likely to engage

in avoidance behaviours, lack confidence in task completion, and exhibit a tendency to surrender quickly when facing difficulties. Such characteristics can lead to decreased productivity, disengagement at work, and a lower likelihood of achieving organizational objectives. Thus, fostering and enhancing employee self-efficacy is essential for cultivating a dynamic, innovative, and achievement-oriented work environment.

Self-efficacy beliefs in the workplace are task-specific and serve as a critical predictor of organizational behaviour and job performance (Karwowski & Kaufman, 2017). Professional efficacy, on the other hand, represents a broader evaluation of effectiveness and achievement derived from individual performance. Consistent with the reciprocal relationship between individuals, behaviour, and organizations, employees function as both products and producers of their work environment (Bandura, 2014). In this dynamic interaction, self-efficacy plays a pivotal role in guiding individuals toward adopting a mindset of control over their circumstances, enabling them to navigate workplace challenges effectively.

This study employs the New General Self-Efficacy Scale (NGSE) developed by (Chen et al., 2001) to measure self-efficacy. The NGSE assesses an individual's confidence in achieving goals despite potential difficulties and includes the following dimensions: belief in achieving self-set goals, confidence in completing difficult tasks, determination in striving for personally significant outcomes, assurance in achieving most objectives, resilience in overcoming challenges, confidence in working effectively, perception of superior task performance compared to others, and the ability to maintain optimal performance under challenging conditions. By integrating this measurement approach, the study aims to provide a comprehensive analysis of self-efficacy's role in shaping employee performance and organizational success.

Time Management

Time is an irreplaceable and non-renewable resource. Once it has passed, it cannot be stored, repeated, or reused (Gea, 2014). The finite nature of time necessitates its careful and strategic utilization. Employees face multiple demands from various sources, including work, family, and social obligations, making effective time management essential for balancing these responsibilities within the constraints of each day (Claessens et al., 2007). The process of managing work schedules, planning, organizing, and executing tasks to achieve organizational objectives thereby maximizing productivity and supporting employee empowerment and organizational sustainability is referred to as time management (Sahito & Vaisanen, 2017).

This study adopts the Time Management Behavior Scale developed by (T. H. Macan et al., 1990), specifically focusing on the subscale of goal setting and prioritization. This subscale includes the following components: aligning long-term and short-term goals, periodically reviewing work objectives, breaking down large tasks into smaller, manageable steps, setting specific weekly and daily work goals, establishing deadlines for each task, enhancing efficiency in daily activities, prioritizing the most important tasks, avoiding work that does not contribute to the primary objectives, evaluating adherence to schedules, and maintaining a daily priority list. By utilizing this structured approach, the research aims to assess how time management behaviors influence employee performance and overall organizational effectiveness.

Model and Hypothesis

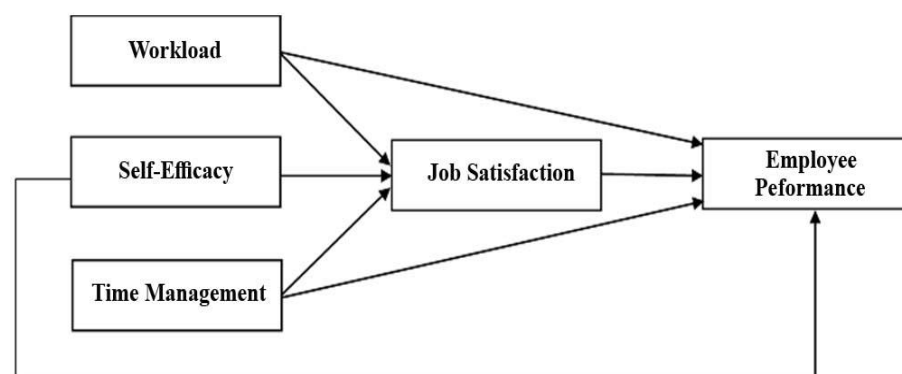


Figure 1: Research Model

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- H₁ : Workload, self-efficacy, time management, job satisfaction, and employee performance of KPP Pratama Banda Aceh are running well.
- H₂ : Workload has an impact on job satisfaction
- H₃ : Self-efficacy has an impact on job satisfaction
- H₄ : Time management has an impact on job satisfaction
- H₅ : Workload has an impact on employee performance KPP Pratama Banda Aceh
- H₆ : Self-efficacy has an impact on employee performance KPP Pratama Banda Aceh
- H₇ : Time management has an impact on employee performance KPP Pratama Banda Aceh
- H₈ : Job satisfaction has an impact on employee performance KPP Pratama Banda Aceh
- H₉ : Workload impacts the performance of KPP Pratama Banda Aceh employees through job satisfaction.
- H₁₀ : Self-efficacy has an impact on employee performance of KPP Pratama Banda Aceh through job satisfaction.
- H₁₁ : Time management has an impact on the performance of KPP Pratama Banda Aceh employees through job satisfaction.

RESEARCH METHODS

This research was conducted at KPP Pratama Banda Aceh with the primary objective of analyzing various factors influencing employee performance. The study focuses on key variables, including workload, self-efficacy, time management, employee performance, and job satisfaction. The research sample comprised 100 employees actively working at KPP Pratama Banda Aceh. Given the relatively limited population size, the study employed a saturated sampling technique or census method, wherein all employees meeting the research criteria were included as respondents. This approach was chosen to ensure a more representative analysis and provide a comprehensive depiction of the population's overall condition.

Data collection was conducted through the distribution of online questionnaires using the Google Forms platform to enhance efficiency in reaching respondents and allow for flexible data submission. This method was chosen due to its ability to facilitate broad participation, reduce logistical costs, and streamline data entry, minimizing errors. The research instrument was structured using a Likert scale, which is widely recognized for measuring perceptions and attitudes in organizational research. This scale enables respondents to express varying degrees of agreement or disagreement, allowing for a more nuanced assessment of variables such as workload, self-efficacy, time management, job satisfaction, performance.

To analyze the collected data, the study employed Partial Least Squares-Structural Equation Modeling (PLS-SEM). This technique was selected for its ability to assess complex relationships between variables, handle non-normal data distributions, and provide a robust predictive modeling approach. Additionally, to improve the validity of the findings, control variables such as age, gender, education level, tenure, job position, and department were included in the analysis (Hair et al., 2019). These factors were considered to account for their potential influence on the relationships between the key variables, ensuring that the observed effects of organizational commitment, leadership, and culture on employee performance were not confounded by external influences. By leveraging this analytical method and incorporating relevant controls, the study ensures a comprehensive and rigorous examination of the factors affecting employee performance.

RESEARCH RESULTS AND DISCUSSION DESCRIPTIVE HYPOTHESIS (H₁)

Descriptive hypothesis testing is conducted by analyzing the average value of the research variables to assess respondents' perceptions of the studied object. Using a score range of 1 to 5, respondents' perceptions are considered favorable if the average value of each variable exceeds 3.41 (Sugiyono, 2017). The results of the analysis of the mean values for each variable are presented in Table 1 below.

Table 1. Mean Respondent Responses

Variables	Average Value	Score Criteria	Respondent Perception
Workload	3.90	> 3,41	Good
Self-efficacy	4.03		Good
Time Management	3.96		Good
Job Satisfaction	3.99		Good
Employee Performance	4.24		Good
Total	4.02		Good

Source: data processed (2025)

After determining the mean value of each variable, the next step is to conduct statistical testing using the one-sample t-test with a significance level of $\alpha = 5\%$.

Table 2. Descriptive Hypothesis Test Results

	Test Value = 3.41					
	t	df	Sig. (2-tailed)	Mean Defferencen	95% Confidence Interval of the Difference	
Workload	6.627	99	0.000	0.49000	0.3433	0.6367
Self-Efficacy	8.545	99	0.000	0.62500	0.4799	0.7701
Time Management	8.075	99	0.000	0.55100	0.4156	0.6864
Job Satisfaction	8.398	99	0.000	0.58600	0.4476	0.7244
Employee Performance	12.369	99	0.000	0.83000	0.6968	0.9632

Source: data processed (2025)

The results of the descriptive test, as shown in the table above, indicate that all research variables obtained a significance value of 0.000 (<0.05) and a mean response value greater than 3.41. These findings suggest that all variables in this study have been well-implemented at KPP Pratama Banda Aceh. Furthermore, this confirms that Hypothesis 1 (H₁) is accepted where H_{a1} is accepted and H₀₁ is rejected.

Direct Effect

The complete results of the direct hypothesis testing are presented in the table below. These results provide an overview of the relationships between the research variables and their statistical significance in the study conducted at KPP Pratama Banda Aceh.

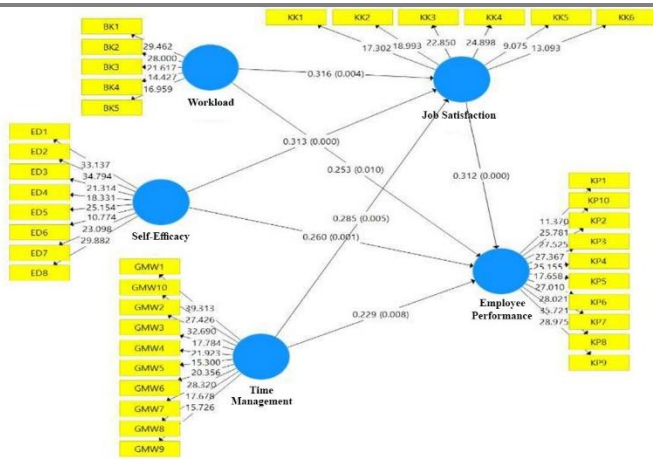


Figure 2: Research Model Evaluation

The results of data processing for direct hypothesis analysis are shown in Table 3 below.

Table 3. PLS Testing

Variables	O	M	Stan Dev	T- Statistics	P
Workload → Job Satisfaction	0.316	0.315	0.109	2.902	0.004
Workload → Employee Performance	0.253	0.246	0.097	2.599	0.010
Self-efficacy → Job Satisfaction	0.313	0.314	0.088	3.553	0.000
Self-efficacy → Employee Performance	0.260	0.265	0.080	3.249	0.001
Time Management → Job Satisfaction	0.285	0.281	0.101	2.817	0.005
Time Management → Employee Performance	0.229	0.231	0.085	2.684	0.008
Job Satisfaction → Employee Performance	0.312	0.310	0.078	4.016	0.000

Source: Primary Data Processed, (2025)

Impact of Workload on Job Satisfaction (H₂)

The results of the second hypothesis test, which examined the impact of workload on job satisfaction, yielded an O value of 0.316, a t_{-statistic} of 2.902, and a P_{-value} of 0.004. These findings confirm that workload significantly affects job satisfaction. The analysis indicates that workload accounts for 31.6% of the variance in job satisfaction, while the remaining variation is attributed to factors beyond the scope of this study. This suggests that employees who experience an optimal workload tend to report higher levels of job satisfaction. Furthermore, these results support the acceptance of H₂, where Ha₂ is accepted and H₀₂ is rejected. This finding aligns with previous studies by (Inegbedion et al., 2020) and (Salleh et al., 2024), which also identified a positive relationship between workload and job satisfaction.

Within the context of KPP Pratama Banda Aceh, these findings underscore the critical role of effective workload management in maintaining employee satisfaction. An excessive workload without adequate support may lead to heightened stress and burnout, thereby diminishing job satisfaction. Conversely, a well-managed workload can enhance employees' sense of achievement, motivation, and overall well-being, fostering a more conducive and productive work environment. Therefore, the management of KPP Pratama Banda Aceh should implement strategic measures to balance workload distribution, thereby optimizing both employee satisfaction and performance.

This study further highlights the importance of balanced workload management in promoting employee well-being. A well-distributed workload can strengthen employees' sense of competence and accomplishment, motivating them to complete tasks efficiently. Additionally, organizational support, such as flexible work arrangements and effective task delegation, can contribute to a more supportive work environment. Failure to manage workload effectively may expose employees to stress and burnout, adversely affecting their satisfaction and performance. Consequently, KPP Pratama Banda Aceh's management should ensure an equilibrium between employees' responsibilities and their capacity by implementing regular workload assessments and providing adequate resources.

Overall, the findings of this study reaffirm that enhancing employee job satisfaction is not solely dependent on financial incentives but also on the effective management of workload, psychological well-being, and a supportive organizational environment. By implementing appropriate strategies, KPP Pratama Banda Aceh can improve employee satisfaction, which, in turn, will contribute to enhanced overall organizational performance.

Impact of Self-efficacy on Job Satisfaction (H₃)

The results of the direct test examining the relationship between self-efficacy and job satisfaction yielded an O value of 0.313, as presented in Table 3. Additionally, the test results indicated a $t_{\text{statistic}}$ of 3.553 and a p_{value} of 0.000. These findings confirm that Hypothesis 3 is accepted, wherein H_{a3} is supported, and H_{03} is rejected. This implies that self-efficacy has a significant positive impact on job satisfaction, accounting for 31.3% of its variance. These results are consistent with previous studies conducted by (Gerçek & Özveren, 2025), (Peipei, 2024), and (Korzynski & Protsiuk, 2024), which also emphasize the role of self-efficacy in enhancing job satisfaction.

In an organizational context, self-efficacy reflects an individual's belief in their ability to successfully complete assigned tasks. Employees with high self-efficacy are generally more confident in overcoming workplace challenges, exhibit a stronger sense of competence, and experience greater job satisfaction compared to those with lower self-efficacy levels. Given these findings, KPP Pratama Banda Aceh may consider implementing targeted strategies to enhance employees' self-efficacy, such as skill development programs, mentoring initiatives, and the provision of positive feedback. These measures can contribute to a more engaged and satisfied workforce.

The study further suggests that strengthening self-efficacy can serve as an effective approach to improving employee job satisfaction at KPP Pratama Banda Aceh. Strategies to achieve this may include specialized training programs aimed at enhancing employees' skills and competencies, fostering supportive relationships with supervisors and colleagues, offering constructive feedback, and cultivating a work environment that instills confidence in employees' ability to perform their roles effectively. By reinforcing self-efficacy, organizations not only enhance job satisfaction but also drive improvements in employee productivity and overall performance.

Impact of Time Management on Job Satisfaction (H₄)

The results of the direct test for Hypothesis 4 indicated a $t_{\text{statistic}}$ value of 2.817 and a p_{value} of 0.005. These findings confirm that time management has a significant positive impact on job satisfaction among employees at KPP Pratama Banda Aceh. Consequently, Hypothesis 4 is accepted, with H_{a4} being supported and H_{04} rejected. The analysis further reveals that time management accounts for 28.5% of the variance in job satisfaction, suggesting that improved time management practices can enhance employee job satisfaction by 28.5%. These findings are consistent with prior research conducted by (Khan et al., 2023), (Chang & Nguyen, 2011), and (Alziyadat & Obidat, 2022), which similarly concluded that effective time management contributes to higher job satisfaction.

Effective time management enables employees to complete tasks in a more structured manner, reduces work-related pressure, and enhances efficiency in fulfilling job responsibilities. Employees who manage their time effectively tend to experience lower stress levels and derive greater satisfaction from their work accomplishments. Conversely, inadequate time management may lead to delays in task completion, excessive workload accumulation, and dissatisfaction with the work environment.

Within the organizational context of KPP Pratama Banda Aceh, these findings highlight the need for initiatives that promote effective time management strategies among employees. Organizations should encourage systematic work planning, the establishment of clear priorities, and the utilization of appropriate time management tools. Enhancing employees' ability to manage their time effectively is expected to lead to higher levels of job satisfaction, which, in turn, can contribute to improved overall organizational performance at KPP Pratama Banda Aceh.

Impact of Workload on Employee Performance (H₅)

The results of Hypothesis 5 testing, which examined the impact of workload on employee performance at KPP Pratama Banda Aceh, yielded a *t*-statistic value of 2.599 and a *p*-value of 0.010. These findings confirm that workload has a significant effect on employee performance. The magnitude of this influence is reflected in the *O* value of 0.253, indicating that workload accounts for 25.3% of the variation in employee performance at KPP Pratama Banda Aceh. Consequently, Hypothesis 5 is accepted. These findings align with prior research by (Anita et al., 2019), (Rahmadyah, 2021), (Durairaj Rajan, 2018), and (Karatepe, 2013), which also demonstrate that a well-managed workload contributes to enhanced employee performance.

Within an organizational setting, a balanced workload can encourage employees to work more efficiently and achieve performance targets optimally. When workload is aligned with employee capacity, it presents challenges that stimulate skill development, productivity, and higher-quality work outcomes. However, excessive workload may lead to fatigue, stress, and diminished motivation, ultimately impairing performance. Therefore, effective workload management is essential to maintaining employee well-being while ensuring sustained work efficiency.

At KPP Pratama Banda Aceh, these findings highlight the critical role of strategic workload planning and distribution in optimizing employee performance. Implementing strategies such as adjusting work targets, enhancing operational efficiency, and providing employee support—through training programs and stress management initiatives can contribute to sustained performance improvements. Thus, workload management emerges as a key determinant of productivity and overall organizational success.

Impact of Self-efficacy on Employee Performance (H₆)

The results of testing the impact of self-efficacy on the performance of employees at KPP Pratama Banda Aceh indicate an *O* value of 0.260. The obtained *P*-value is 0.001, while the *t*-statistic is 3.249. These findings meet the criteria for accepting the alternative hypothesis (Ha₆), confirming that self-efficacy significantly influences employee performance at KPP Pratama Banda Aceh in a positive direction. The contribution of self-efficacy to performance improvement is estimated at 26%.

These findings are consistent with previous research by (Yagil et al., 2023), (Syukran et al., 2023), and (Lin et al., 2022), which highlight self-efficacy as a psychological factor that enhances individual performance within organizations. Employees with high self-efficacy tend to exhibit greater confidence, stronger motivation to achieve goals, and a proactive approach to task completion. Moreover, they demonstrate higher resilience to work-related pressures and are more capable of developing effective problem-solving strategies.

In the context of KPP Pratama Banda Aceh, these results suggest that strengthening employee self-efficacy can serve as an effective strategy for enhancing organizational performance. Initiatives such as skills-based training, mentoring programs, and a supportive work environment can contribute to the development of employee self-efficacy. Therefore, investing in self-efficacy development not only enhances individual productivity but also supports the achievement of broader organizational objectives.

Impact of Time Management on Employee Performance (H₇)

The results of testing Hypothesis 7 (H₇), which examines the impact of time management on the performance of employees at KPP Pratama Banda Aceh, indicate an *O* value of 0.229. The obtained *P*-value is 0.005, with a *t*-statistic of 2.684. These findings confirm the acceptance of H₇, demonstrating that time management has a

significant positive impact on employee performance, contributing 22.9% to performance improvement. This suggests that employees who manage their time more effectively tend to achieve higher levels of performance.

These results align with previous research by (Khan et al., 2023), (Alshar & Shivalini, 2022), and (Yasa et al., 2022), which highlight the critical role of time management in enhancing individual performance within the workplace. Employees with strong time management skills are generally more efficient in task completion, better at setting clear work priorities, and less likely to experience stress due to workload accumulation.

In the context of KPP Pratama Banda Aceh, these findings emphasize that strengthening employees' time management skills can serve as an effective strategy for enhancing productivity and work quality. Initiatives such as training in time planning techniques, the adoption of task management tools, and the minimization of workplace distractions can help employees allocate their time more efficiently. Therefore, improved time management not only benefits individual performance but also contributes to overall organizational effectiveness and efficiency.

Impact of Job Satisfaction on Employee Performance (H₈)

The results of testing Hypothesis 8 (H₈), which examines the impact of job satisfaction on the performance of employees at KPP Pratama Banda Aceh, indicate an O value of 0.312 (31.2%), a P-value of 0.000, and a t-statistic of 4.016. These findings confirm the acceptance of the alternative hypothesis (H_{a8}), demonstrating that job satisfaction has a significant positive impact on employee performance at KPP Pratama Banda Aceh. This result is consistent with previous research by (Ziegler et al., 2012), (Inayat & Khan, 2021), (Egemen, 2024), (Xiao et al., 2024), and (Egenius et al., 2020), which emphasize that job satisfaction enhances employee motivation and productivity. Employees who are satisfied with their jobs tend to be more committed, loyal to the organization, and demonstrate higher performance levels than those who experience lower job satisfaction.

With an influence value of 31.2%, the findings highlight the crucial role of job satisfaction in shaping employee productivity and work effectiveness. Satisfied employees are generally more enthusiastic, motivated, and willing to contribute to the achievement of organizational goals. Additionally, job satisfaction fosters dedication, reduces absenteeism, and enhances efficiency in task execution. Furthermore, these results suggest that management at KPP Pratama Banda Aceh should focus on key factors influencing job satisfaction, such as workload balance, recognition of achievements, effective communication between supervisors and subordinates, and a supportive work environment. Providing adequate facilities, promoting work flexibility, offering career development opportunities, and ensuring fair compensation are also essential measures to enhance employee satisfaction.

Moreover, high job satisfaction can contribute to a more positive organizational culture, where employees are more adaptable to change and proactive in addressing workplace challenges. Consequently, improving job satisfaction can enhance operational effectiveness and enable KPP Pratama Banda Aceh to deliver better services to the community. Therefore, strategies to enhance job satisfaction should be integrated into the institution's human resource management policies to ensure sustained employee performance and long-term organizational success.

Indirect Testing

Indirect testing as shown in Table 4 below

Table 4. Indirect Test Results

Variables	O	M	Stand Dev	T Statistics	P
Workload → Job Satisfaction → Employee Performance	0.098	0.099	0.047	2.096	0.037
Self-Efficacy → Job Satisfaction → Employee Performance	0.097	0.097	0.037	2.611	0.009

Time Management → Job Satisfaction → Employee Performance	0.089	0.085	0.035	2.567	0.011
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Impact of Workload on Employee Performance through Job Satisfaction (H₉)

The results of testing the indirect hypothesis on the impact of workload on employee performance at KPP Pratama Banda Aceh, mediated by job satisfaction, indicate an O value of 0.098. The t-statistic value is 2.096, and the P-value is 0.037. These findings confirm the significance of the indirect relationship between workload and employee performance through job satisfaction. A visual representation of this relationship, along with the significance values, is provided in Figure 3 below.

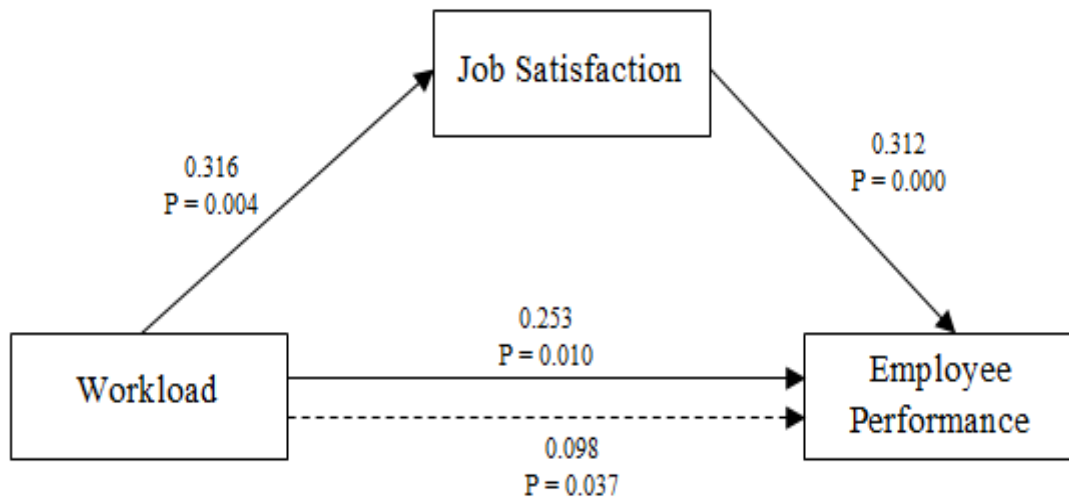


Figure 3: Testing the Mediation Effect Hypothesis 9

The results of this study indicate that job satisfaction serves as a partial mediator in the relationship between workload and employee performance at KPP Pratama Banda Aceh, with a mediation contribution of 9.8%. This finding suggests that while a portion of the workload's effect on employee performance occurs directly, another portion is mediated through job satisfaction. In other words, employees who effectively manage their workload and experience job satisfaction tend to demonstrate improved performance. Conversely, excessive workload without adequate job satisfaction may negatively impact productivity. Therefore, it is essential for the management of KPP Pratama Banda Aceh to implement policies that not only ensure a balanced workload but also foster an environment where employees feel valued and motivated in carrying out their responsibilities.

This result aligns with the findings of (Samarajeewa et al., 2023), which highlight that in the construction industry, a well-managed workload enhances job satisfaction as part of a continuous quality improvement cycle that drives motivation and productivity. Their study also confirms a positive relationship between job satisfaction and employee performance. Accordingly, adopting an integrated approach that combines effective workload management with strategies to enhance job satisfaction can serve as an optimal solution for KPP Pratama Banda Aceh in improving overall employee performance.

Impact of Self-Efficacy on Employee Performance through Job Satisfaction (H₁₀)

The results of testing the indirect hypothesis on the impact of self-efficacy on employee performance at KPP Pratama Banda Aceh, mediated by job satisfaction, indicate an O value of 0.097. The t-statistic value is 2.611, and the P-value is 0.009. These findings confirm the significance of the indirect relationship between self-efficacy and employee performance through job satisfaction. A visual representation of this relationship, along with the significance values, is presented in Figure 4 below.

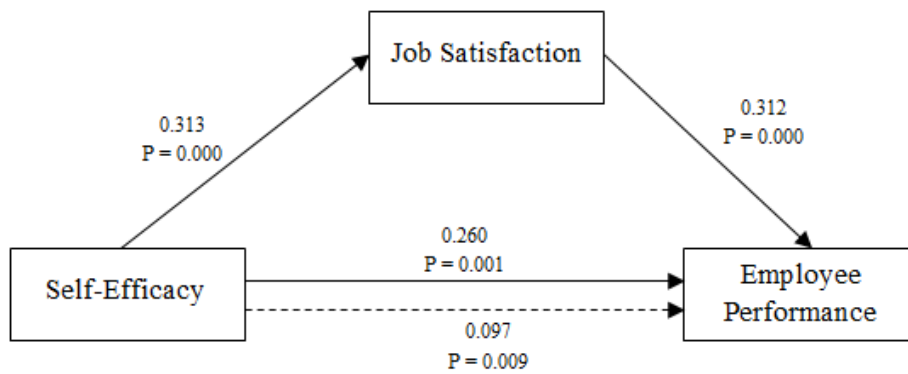


Figure 4: Testing the Mediation Effect of Hypothesis 10

The results of this study indicate that job satisfaction serves as a partial mediator in the relationship between self-efficacy and employee performance at KPP Pratama Banda Aceh, with a mediation contribution of 9.7%. This finding suggests that while self-efficacy has a direct effect on employee performance, it also influences performance indirectly through increased job satisfaction. In other words, employees with high self-efficacy tend to be more confident in completing tasks, approach challenges with optimism, and experience greater job satisfaction, which ultimately enhances their performance.

This result aligns with the findings of (Korzynski & Protsiuk, 2024), who emphasize that self-efficacy plays a crucial role in shaping employee attitudes toward challenges, sustaining motivation, and increasing job satisfaction. Employees with high self-efficacy are more productive and demonstrate greater perseverance in completing tasks. Additionally, (Perera et al., 2021) found that self-efficacy among science teachers positively correlates with job satisfaction, which in turn contributes to improved performance. These findings reinforce the understanding that self-efficacy not only has a direct impact on employee performance but also strengthens performance through job satisfaction as a mediating factor.

The implications of these findings for KPP Pratama Banda Aceh highlight the importance of implementing programs aimed at enhancing employee self-efficacy. Initiatives such as skills training, mentoring, and fostering a supportive work culture can significantly contribute to strengthening self-efficacy. By investing in self-efficacy development, organizations can ensure that employees are not only more confident and motivated in their work but also experience greater job satisfaction, ultimately leading to improved overall performance.

Impact of Time Management on Employee Performance through Job Satisfaction (H₁₁)

The results of the indirect testing of H₁₁, which examines the impact of time management on employee performance at KPP Pratama Banda Aceh through job satisfaction, indicate an O value of 0.097. Additionally, the t-statistic value is 2.611, and the P-value is 0.009. These findings confirm the significance of the indirect relationship between time management and employee performance through job satisfaction. A visual representation of this relationship, along with the significance values, is presented in Figure 5 below.

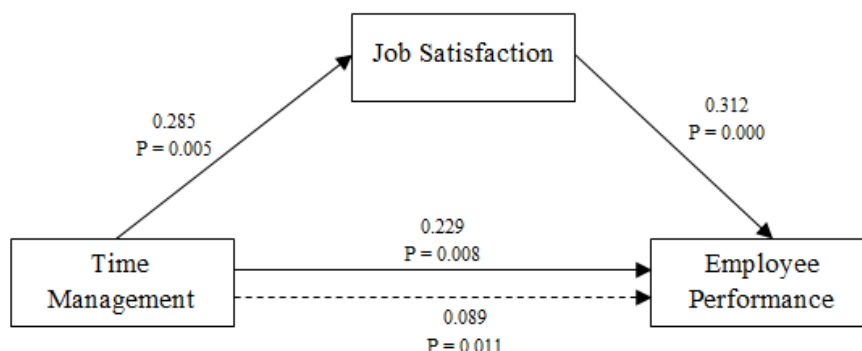


Figure 5. Testing the Mediation Effect Hypothesis 11

The results of this study indicate that job satisfaction serves as a partial mediator in the relationship between time management and employee performance at KPP Pratama Banda Aceh, with a mediation contribution of 8.9%. This finding suggests that while effective time management directly enhances employee performance, it also exerts an indirect influence through increased job satisfaction. Employees who manage their time efficiently tend to be more organized, complete tasks on schedule, and experience lower stress levels, all of which contribute to greater job satisfaction.

These results align with the findings of (Korzynski & Protsiuk, 2024), (Yasa et al., 2022), and (Aeon et al., 2021), who emphasize that strong time management skills significantly contribute to job satisfaction. Employees who effectively allocate their workload, avoid procrastination, and maintain a healthy balance between work and personal life tend to experience higher job satisfaction, which in turn positively impacts their performance. Thus, effective time management not only enhances employee productivity but also fosters job satisfaction, ultimately leading to improved overall performance.

The implications of these findings for KPP Pratama Banda Aceh highlight the importance of implementing training programs and guidance on effective time management strategies. By raising employee awareness of the benefits of work planning, task prioritization, and efficient time management, the organization can help employees achieve a better work-life balance, enhance job satisfaction, and ultimately drive overall performance improvement.

CONCLUSIONS

Based on the research findings, several conclusions can be drawn. The results of the descriptive hypothesis testing indicate that workload, self-efficacy, time management, job satisfaction, and employee performance at KPP Pratama Banda Aceh are generally well-managed. The average score for all variables exceeds 3.41, demonstrating that these aspects have been effectively implemented within the organization.

The verification test results further reveal that job satisfaction is significantly influenced by workload, self-efficacy, and time management. Additionally, employee performance at KPP Pratama Banda Aceh is determined by workload, self-efficacy, time management, and job satisfaction. Furthermore, the results of the indirect testing confirm that job satisfaction serves as a partial mediator in the relationship between workload, self-efficacy, and time management with employee performance. This finding underscores the importance of job satisfaction as a critical factor in enhancing overall employee performance.

SUGGESTIONS

Although workload has been shown to enhance employee satisfaction and performance, organizations must ensure that it remains within reasonable limits to prevent excessive stress. Therefore, it is essential to develop strategies for distributing tasks effectively and flexibly.

To support employee confidence in task completion, organizations can implement regular training, mentoring, and coaching programs. Additionally, recognizing and rewarding employee achievements can reinforce their self-efficacy, thereby enhancing motivation and optimizing performance.

To improve the effectiveness of time management, organizations should provide training on time management techniques. Moreover, adopting flexible work arrangements, such as hybrid work systems, can allow employees to adjust their work rhythms without compromising productivity. KPP Pratama Banda Aceh can also introduce structured tools, such as project management applications and digital calendars, to help employees prioritize tasks more efficiently.

Given that job satisfaction serves as a mediator in enhancing employee performance, KPP Pratama Banda Aceh should foster a supportive, appreciative, and conducive work environment. Creating platforms for employees to express their concerns, such as discussion forums or job satisfaction surveys, can strengthen engagement. Additionally, providing adequate facilities, incentives, and career development opportunities can further enhance job satisfaction and employee loyalty.

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