

## **The Effect of the Application of Flexible Working Hours on Work Stress in Account Representative of KPP Pratama Cilacap**

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### **Abstract**

In carrying out its duties and functions, the KPP Pratama Cilacap Account Representative is prone to experiencing job stress. This research aims to find out whether the application of flexible working hours affects the job stress experienced by KPP Pratama Cilacap Account Representatives. This study uses two variables, namely flexible working hours as the independent variable and job stress as the dependent variable. In this study, the hypothesis proposed is that the application of flexible working hours has an effect on job stress at KPP Pratama Cilacap Account Representatives. Data collection was carried out by distributing closed questionnaires directly to the respondents and conduct interviews with respondents randomly. The population of this study were all KPP Pratama Cilacap Account Representatives, totaling 31 people. Questionnaire data processing was carried out using IBM SPSS Statistics 25 software with a simple linear regression analysis method. The analysis of this study shows that the job stress of the KPP Pratama Cilacap Account Representative is not affected by the application of flexible working hours.

**Keywords:** flexible working hours, job stress

### **Introduction**

Congestion in Jakarta is a problem that has long been a concern in Indonesia's capital. Jakarta is a city with a very dense population, intense traffic, and limited road infrastructure. The combination of these factors has caused various areas in DKI Jakarta to experience traffic jams. Congestion often causes delays in employees arriving at work. Longer travel time due to congestion can disrupt work schedules and affect employee performance. Facing prolonged traffic jams on a daily basis can also increase stress levels and burnout in employees. They have to spend longer periods of time in vehicles with high levels of density and tension, thus affecting their mental and physical well-being.

This is the basis for the Ministry of Finance of the Republic of Indonesia, to implement flexible working hours in all vertical work units within the Ministry of Finance of the Republic of Indonesia including the Tax Service Office (KPP) Pratama Cilacap as a place for researchers to work. The implementation of flexible working hours is expected so that employees can set work schedules and choose a more optimal time to go to the office. They can choose to leave earlier or later to avoid traffic or to resolve employees' personal interests. This can increase their productivity because they have a better time to

focus on their work tasks while still fulfilling attendance obligations at predetermined working hours and paying attention to the personal interests or needs of employees with the concept of work-life balance.

In accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 93/PMK.01/2018 concerning the Second Amendment to the Regulation of the Minister of Finance Number 214/PMK.01/2011 concerning Enforcement of Discipline in Relation to Special Allowances for State Financial Development within the Ministry of Finance and Regulation of the Minister of Finance of the Republic of Indonesia Number 221/PMK.01/2021 concerning Working Days and Hours and Enforcement of Discipline Relating to the Payment of Employee Allowances within the Ministry of Finance, Employees at KPP Pratama Cilacap have flexible working hours with a mechanism for adjusting working hours proportionally on the working day concerned with the provisions of Monday and Friday for 90 minutes earlier or 90 minutes later. Tuesdays, Wednesdays and Thursdays for 30 minutes earlier or 30 minutes later.

One of the executive positions at KPP Pratama Cilacap is Account Representative, which has the task and function of supervision to carry out the extraction of potential state revenues in the field of taxation as support for the implementation of tax intensification tasks by the Directorate General of Taxes. In connection with these supervisory duties and functions, the Account Representative has the main duties in accordance with the Key Performance Indicators, namely Supervision of Taxpayer period payments, Completion of requests for explanation of Taxpayer data and/or information, Utilization of data other than the current year, Implementation of Taxpayer surgical activities, Provision of tax potential data.

In addition to the main duties above, the Account Representative also has additional ad hoc duties, for example as an examination officer, income tax return receipt officer and others. In the implementation of these duties can cause work stress on the Account Representative. Work stress can be caused by various factors, including excessive workload, tight deadlines, high demands, lack of support, interpersonal conflicts, or lack of control over work.

Beehr and Newman (in Asih et al, 2018) stated that work stress is a condition arising from human interaction with their work and is characterized by humans as human changes that force them to deviate from their normal functions.

According to Cooper and Straw (in Pangewa, 2004) suggest that stress symptoms may occur in physical, general behavior and workplace behavior. These three symptoms often occur continuously and develop over a period of time so that they reach a condition that is difficult to distinguish from normal behavior. Each of these gejala berikut can describe a level of stress that if left unrestricted can be fatal.

Symptoms of stress include restlessness, unable to relax, aggressive, and uncooperative, even consuming alcohol excessively, smoking excessively, or using drugs as stated by Wahjono (Mahardiani & Pradhanawati, 2013).

Working conditions that can cause stress according to Davis and Newstrom (1993: 198) include having too high a workload, time pressure or pressure, poor quality of supervisors, unsafe political climate, inadequate authority to carry out responsibilities,

role disputes and doubts, differences between company and employee values, type changes, especially if important and unusual, For example, temporary dismissal and frustration.

According to Jacinta (in Prasetyo and Nurtjahjanti, 2012), at the company level, work stress can cause an impact in the form of chaos, constraints on work management and operations, disrupt normal work activities, reduce productivity, reduce company revenue and profits. Individual employees can have a health impact with the emergence of various diseases, psychological impacts in the form of chronic stress and interpersonal impacts that make employees become more sensitive which causes depression, loss of confidence and self-esteem

As outlined above, prolonged and uncontrolled work stress can have a negative impact on a person's health and well-being, both physically and mentally and can disrupt work-life balance. Therefore, to overcome or reduce the impact of work stress, a strategy or mechanism is needed by each employee called coping stress.

Asih, Widhiastuti, and Dewi (2018) stated that coping stress is an effort made by individuals to manage the demands of internal and external expectations to build resilience to the impact of stress in the form of physiological, emotional, cognitive, interpersonal, and organizational impacts. Managing time well can be an effort to overcome work stress. By managing working hours efficiently, employees are expected to work according to a regular schedule to complete work and have adequate rest time.

Sinambela (2019) suggests that stress and its symptoms can be overcome with several patterns, including healthy patterns. The ability to control behavior and actions makes this pattern an ideal pattern for dealing with stress because it allows stress to develop and become healthier rather than cause problems. Although there are actually quite a lot of problems and pressures, those who belong to this group are usually able to manage their time and activities well and regularly so there is no need to feel anything urgent. A harmonious pattern is one that allows a person to cope with stress while managing time and activities in a way that does not cause conflict. By managing their time effectively, always handling work responsibly, and if necessary delegating certain responsibilities to others with complete trust, people can control various activities and obstacles. As a result, the pressure exerted and the response received will be harmonious and balanced. This also applies to harmony between self and environment. A pathological pattern is a pattern for coping with stress with the effects of various medical and socio-psychological diseases. People will face various difficulties in this pattern if they are not able to manage their time and tasks effectively and consistently. This process can result in dangerous reactions and produce various negative issues.

Achmad Sobirin (2021) stated that in addition to individually, stress management can also be done organizationally, through programs designed by management to reduce stress at work. Stress management aims to create a healthy and productive work culture and to improve employee welfare. One program that can be run organizationally is to implement flexible working hours with certain schemes that do not interfere with the main tasks and functions of employees and organizations.

Flexible working hours refer to practices where employees have the freedom to adjust their work schedules, whether in terms of entry times, exit times, or specific

working hours, whether daily, weekly or other schemes. This gives employees the flexibility to tailor their working hours to their personal and professional needs.

Dessler (2004) states that in many companies, a good start comes from a simple change such as flexible working hours so that renewal in the organization does not always require a solid transformation. According to Armstrong (2021) this can follow a flexible day-to-day pattern based on the usual or expected workload, for example a flexitime system (employees are free to determine working hours but do not reduce the number of hours).

Hooks & Higgs (in Siskayanti and Sanica, 2022) suggest that flexibility is the provision of flexible working hours for employees, which shortens the amount of time they spend completing work and increases free time, encouraging them to be more creative and move the business forward. Flexible scheduling encourages employees to feel more accountable to the business, which helps them retain quality employees and lower turnover rates.

In accordance with Sullivan and Lussier's statement (in Indrawanti and Ari Pradhanawati, 2019) that flexible working hours became popular in the early 1970s. Flexible working hours make it easier for people to divide their time between family and work. This flexible working hours scheme is considered capable of reducing employee absenteeism and reducing the level of disputes between work and family.

With this background, researchers conducted a study to determine the level of work stress and the use of flexible working hours of KPP Pratama Cilacap Account Representative and analyzed the influence of these two variables in a study entitled "The Effect of the Application of Flexible Working Hours on Work Stress on KPP Pratama Cilacap Account Representative"

## Method

This study analyzes the effect of the application of flexible working hours on work stress in the Account Representative of KPP Pratama Cilacap with the aim of testing and explaining the relationship between dependent variables in the form of work stress and independent variables in the form of flexible working hours. This study uses total sampling conditions using a sample of the entire population of KPP Pratama Cilacap Account Representative which amounts to 31 people who are divided into six sections but have the same workload.

Data collection was carried out by the method of distributing closed questionnaires directly to respondents through google forms using the Likert scale, which was arranged into two parts of questions based on the criteria of each variable. The first part is to measure the level of flexibility of respondents' working hours based on the attitude and utilization of flexible working hours in respondents and the second part is to measure respondents' known levels of work stress from work stress symptoms in respondents. In addition to the questionnaire distribution method, researchers also conducted interviews with several respondents randomly to find out about the use of flexible working hours.

## Results and Discussions

Based on a questionnaire that has been distributed to 31 respondents of KPP Pratama Cilacap Account Representatives, it is known that most respondents have taken advantage of flexible working hours that have been implemented and have a relatively low level of work stress. Then on the questionnaire data, statistical tests were carried out including validity tests, reliability tests, normality tests and simple linear regression tests using IBM SPSS Statistics 25 software, which provided the following analysis results:

In accordance with the validity test that has been carried out on the independent variable, namely flexible working hours with the question code 'Px', the following results were obtained:

**Table 1. R Square Test Results**

Pertanyaan	rHitung	rTabel	Keterangan
Px1	0,796	0,355	valid
Px2	0,416	0,355	valid
Px3	0,620	0,355	valid
Px4	0,747	0,355	valid
Px5	0,778	0,355	valid

Source: Output SPSS, (2023)

Based on the table above, it is known that the rCalculate value is greater than the rTable value with a 5% significance value of 0.355, thus indicating that the questionnaire data can be declared valid. Then conduct a reliability test on the independent variable with the following results:

**Table 2. Reliability Test Results**

Reliability Statistics	
Cronbach's Alpha	N of Items
0,671	5

Source: Output SPSS, (2023)

Based on the table above, it is known that Cronbach's Alpha value shows a value of 0.671 or greater than 0.6 which shows the data is reliable. In accordance with the validity test that has been carried out on dependent variables, namely work stress with the question code 'Py', the following results were obtained:

**Table 3. Validity Test Results**

Pertanyaan	rHitung	rTabel	Keterangan
Py1	0.714	0,355	valid
Py2	0,577	0,355	valid
Py3	0,744	0,355	valid
Py4	0,453	0,355	valid
Py5	0,566	0,355	valid

Py6	0,641	0,355	valid
Py7	0,781	0,355	valid
Py8	0,607	0,355	valid
Py9	0,483	0,355	valid
Py10	0,645	0,355	valid
Py11	0,616	0,355	valid
Py12	0,685	0,355	valid
Py13	0,520	0,355	valid
Py14	0,498	0,355	valid
Py15	0,376	0,355	valid

Source: Output SPSS, (2023)

Based on the table above, it is known that the rCalculate value is greater than the rTable value with a 5% significance value of 0.355, thus indicating that the questionnaire data can be declared valid. Then conduct a reliability test on the independent variable with the following results:

**Table 4. Reliability Test Results**

Reliability Statistics	
Cronbach's Alpha	N of Items
0,810	15

Source: Output SPSS, (2023)

Based on the table above, it is known that the value of Cronbach's Alpha value shows a value of 0.810 or greater than 0.6 which indicates that the data is reliable. After conducting validity and reliability tests, then conducting a Normality Test with the One-Sample Kolmogorov-Smirnov Test method with the following results:

**Table 5. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		31
Normal	Mean	0,0000000
Parameters	Std. Deviation	8,07192299
Most Extreme	Absolute	0,095
Differences	Positive	0,095
	Negative	-0,082
Test Statistic		0,095
Asymp. Sig. (2-tailed)		0,200

Source: Output SPSS, (2023)

In accordance with the results of the normality test above, it is known that the data significance value is 0.200 or greater than 0.05 so that the residual value shows a normal

distribution. After performing the normality test, then perform a simple linear regression test with the F test with the following results:

**Table 6. F Test Results**

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0,677	1	0,677	0,010	0,921
	Residual	1954,678	29	67,403		
	Total	1955,355	30			

Source: Output SPSS, (2023)

From the table it is known that the FHitung value of 0.010 is smaller than the FTable value of 4.183 and the significance level is known to be 0.921 or greater than 0.05, thus indicating that the independent variable or flexible working hour variable (Px) simultaneously has no influence on the work stress variable (Py). Then perform a t test with the following results:

**Table 7. T Test Results**

Table 7: F-Test Results						
		Coefficients				
		Unstandardized	Standardized			
		Coefficients	Coefficients			
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	56,494	8,917		6,335	0,000
	Px	-0.048	0.476	-0.019	-0.100	0.921

Source: Output SPSS, (2023)

From the table, it is known that the value of tCalculate of -0.100 is smaller than the value of tTable of 1.696 and the level of significance is known to be 0.921 or greater than 0.05, thus indicating that the independent variable or variable of flexible working hours (Px) has no influence on the variable of work stress (Py) so that the hypothesis of applying flexible working hours affects work stress in the Account Representative of KPP Pratama Cilacap, rejected. Then finally calculate the value of the coefficient of determination or RSquare with the following results:

**Table 8. R Square Test Results**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,019	0,000	-0,034	8,20991

Source: Output SPSS, (2023)

From the table, it is known that the value of the coefficient of determination or RSquare is 0.000 which shows that the independent variable or flexible working hour variable (Px) has no influence on the work stress variable (Py). It also shows that it is necessary to conduct research on variables or factors other than flexible working hours variables that can cause work stress in the Account Representative of KPP Pratama Cilacap considering that work stress can be caused or influenced by various factors.

Based on the results of interviews with respondents randomly to find out the use of flexible working hours, information was obtained that flexible working hours are mostly used by employees who as commuters live around the Cilacap area to avoid being late for work by leaving early to avoid heavy traffic conditions during work and school hours. By coming to work early, employees also get an adjustment to the hours of leaving work early. Flexible working hours are also used by employees who come from out of town who return to their hometown on every Friday or on weekends using train transportation modes so that they can adjust their commuting hours to train departure schedules. For employees who live in the Cilacap area, flexible working hours are used for personal purposes, either routinely or incidentally such as taking children to school, sports, seeing a doctor or other personal needs without violating the provisions of working hours.

## Conclusions

Based on the results and discussion of research on the effect of the application of flexible working hours on work stress in the Account Representative of KPP Pratama Cilacap, it can be concluded that the application of flexible working hours has no influence on work stress in the Account Representative of KPP Pratama Cilacap. Although this study shows that work stress in the Account Representative of KPP Pratama Cilacap is not influenced by flexible working hours which in theory can overcome or reduce work stress, the application of flexible working hours in the environment within KPP Pratama Cilacap is recommended to still be carried out in accordance with applicable provisions by taking into account other factors originating from individual employees and organizations that can cause or affect stress in the workplace, so that the tasks and functions of employees and organizations can be carried out properly. Based on the results and discussion of this study, it is also recommended that research be carried out on variables or other factors that can cause or affect stress in the workplace considering that there are indications of work stress in the Account Representative of KPP Pratama Cilacap so that it can be used as a guide by individuals or organizations to be able to overcome or reduce work stress in the Account Representative of KPP Pratama Cilacap.

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