

The Role of Non-Financial Performance and Job-Tension

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Abstract—The purpose of this research is to explain the performance relationship with measurement of non-financial performance through job tension on member of the police Lampung Province. The type of the data used in the research was the primary data and purposive sampling technique used in this research. The questionnaires was distributed to 100 respondents. The data analyzing technique used in this research was through the Structural Equation Model (using Smart PLS). The result of this research showed that the non-financial performance did not affect the police member performance, the job tension affected the police member performance; however, the non-financial performance did not affect the job tension. Therefore, it was concluded to the job tension was only able to mediate the correlation between the non-financial performance on the police member performance partially.

Keywords: *non-financial performance, job tension, performance*

I. INTRODUCTION

Performance is a depiction of the achievement level of an activity or policy to achieve the realization of a vision, mission, and objectives of the organization entered into the strategic planning of an organization [1]. Performance is a result or a successful level of a person in a certain period in carrying out tasks such as standards of employment success and a determined and mutually agreed-upon target [2]. Meanwhile, performance assessment is the process of standardization of work and assessment of work that has been done using the standard parameters of the stipulated work [3]. Thus, the resulting performance assessment is the foundation for designing the reward system, so that personnel will produce its performance in line with the performance expected by the organization or company.

In the police, there is a performance assessment system in the form of financial and non financial measurements. Performance measurement is crucial in the management of police performance. The measurement of non-financial performance can be used as an indication of both short-term financial performance measurements and as a reference material for long-term performance. [4] arguing the use of long-term non-financial measurements tends to result in employee behavior more positively than those generated by

the use of short-term financial measurements. The measurement of non-financial performance has a very important role for public organizations because such performance measurements can help decision makers in assessing how individual performance in government organisations can provide quality service to the public. Performance-related research was conducted by [5] and [6].

According to [5], performance measurements can provide clear guidelines for members of the organization to perform job activities as described in the duties and functions of each employee. So that each employee has their own purpose and function. [7] found that there was a positive relationship between the performance measurement system and the clarity of the role. Seen from individual clarity is the first aspect to reduce job tension seen from the individual's clarity from the work above so as to reduce the lack of role. [8] states the performance measurement system can reduce role obscurity which can eventually reduce job tension. Working pressures perceived by employees in the workplace will result in job tension such as stress and so on that will eventually affect the employee's performance. [5] found that working pressure measurements could decrease performance. Research conducted by [9], high working pressure on job tension will impact on employee performance. [10], simultaneously concluding employee capabilities, performance opportunities, clarity of rules and appreciation affect employee performance. The results of the research conducted by [4] stated that non-financial measurements affect employee performance satisfaction, and financial measures have no significant effect on employee satisfaction.

Based on the results of the above understanding, we believe that non-financial performance measurement systems improve performance by reducing job tension. This study refers to previous research conducted by [5]. Researchers are interested in this research because it is still the least discussion of the performance of police institutions, which are institutions that move non-profit sector or services by expanding our sample spreads.

II. LITERATURE REVIEW

A. Contingency Theory

Contingency theory states that the design and implementation of management control systems are influenced by context, or variable contingency, where the system operates and needs to be adapted to the state of the Organization [11]; [12]; [13]. In line with the case [14] states the control system is influenced by the context in which they operate and needs to be tailored to the needs and circumstances of the organization. In contingency theory, there is no universal control system, which is always appropriate to be applied to the entire organization in every circumstance. A controlling system will vary by organization, it is based on organizational and situational factors. A non-financial measuring system is an important component of controlling an organization, as non-financial measurements are an important component of the management control system. Control within the organization, the performance of employees can run in accordance with organizational objectives.

B. Employee Performance

According to [15], employee performance as expressions such as output, efficiency as well as effectiveness is often associated with productivity. Performance according to [16] that in order to achieve the organization functioning effectively and in accordance with the objectives of the organization, the organization must have a good employee performance by carrying out its duties in a way that reliable.

C. Police Performance

In a modern society in order to survive, growing growth is claimed to be productivity. To protect the citizens in carrying out the required productivity of the law, the norm, the rules for regulating the living ordinances in the society. To enforce it and invite the citizens to obey it required institutions in charge of handling, one of which was the police [17], [18], [19], [20]. One important factor for the community to improve the quality of life is a sense of security in carrying out its activities or activity. This security issue is the main task and responsibility of the police in the community's life structure, which serves as a community member, the law enforcement to protect human dignity, maintain the order of society and dealing with crimes both in the form of action against criminals and in the form of criminal prevention efforts with the aim of citizens can live and work and carry out their activities in safe and peaceful [21].

D. Non-Financial Performance

According to [22], performance measurement is the process of recording and measuring the achievement of activities in the direction of mission achievement through results displayed in the form of products, services, or processes. That is, each activity must be measured and expressed in relation to future achievements of direction expressed in mission and vision. In order to conduct measurement of non-financial performance first we need to know the non-financial information that exists, because the non-financial information is one of the key factors to establish the chosen strategy for the implementation of a designated purpose. This information is obtained in order to assist in improving the implementation of company operations and organizational performance to be more successful. Non-financial information is important because in

the utilization of employees not only focused on reducing labor costs, but also more on how to improve quality, reduce the production time cycle, and the need for expansion Customers. Measuring the performance of corporate organizations that are only emphasized at the financial point of view will eliminate other points of view that are measurement of non-financial performance. Measurement of non-financial performance is believed to complement the figure of short figure financial performance and as a long-term performance indicator [23]. According to [24] for performance measured using non-financial system especially in company or service organization namely, quality of service, responsiveness, responsivity, and accountability.

E. Job Tension

Occupational stress is the consequence of every action and environmental situation that poses excessive psychological and physical demands on a person. Stress that is too great can threaten a person's ability to confront the environment. As a result, the employees develop a variety of stress symptoms that can interfere with the implementation of their work [25]. Job tension is a mental and physical pressure caused by stress-related work, and it will impact the individual performance in the organization. [26] states that a state of distress, both physically and psychologically, is a condition that has the characteristic that environmental demands exceed the individual's ability to respond. The environment does not mean just a physical environment, but also a social environment. Such an environment is also found in the working organization as a place for each member of the organization or employees to use most of its time in daily life.

F. Relationship Measurement System of Non-Financial Performance to Police Member Performance

Performance measurement systems provide the clarity of the task of an employee in achieving good performance, and provide an understanding of the performance, impact of an action, and have a different relationship within the company's operations. According to [27] The benefits of performance measurement systems explore the performance of customer expectations so that it will bring the company closer to its customers and make the whole person in the Organization engaged in the effort to provide satisfaction On customers, motivate employees to perform services as a chain of customers and internal suppliers, identifying a variety of wastage while encouraging efforts to reduce the waste. [28] argued that information about the organization will make an individual look clearer and provide an understanding of their role in a company and be able to improve its performance. [5] proposed that the non-financial performance measurement system was influential in the performance of the police. Based on the description, the hypothesis is formulated as follows.

H1 : The non-financial performance measurement system is Influential to the performance.

G. Relationship Measurement System of Non-Financial Performance To Job Tension.

[8] says that performance measuring systems can reduce the role ambiguity of any individual who has a clear role or fundamental task and function respectively. [7]found that there was a positive relationship between performance measurement systems with role clarity. The first aspect of performance measurement can reduce job tension views from the individual's clarity from the above work so as to reduce

the role of ambiguity. [29] which can eventually reduce job tension. Research conducted by [5] saw a non-financial performance measurement system affecting Job tension. Based on the description, the hypothesis is formulated as follows.:

H2 : A non-financial performance measurement system is influential Job Tension

H. Job Tension Relationship to police member performance

Working pressures received by employees will have an influence on employee performance. According to [30] is a condition of tension that affects emotions, thought processes and conditions of a person. Stress that is too great can threaten a person's ability to confront the environment. As a result, the employees develop a variety of stress symptoms that can interfere with the implementation of their work [25]. Research conducted by [5] stated that JOB tension had significant effect on the performance of police members, [31] stated that working pressure measurements would affect performance. There is a correlation between Job tension and performance, high working pressure will affect job satisfaction rate, performance and work commitment. Based on the above explanation can be known to bring working pressure impacting employee performance. Based on the explanation above, it can be formulated as the following hypothesis:

H3 : Job Tension is influential to the performance.

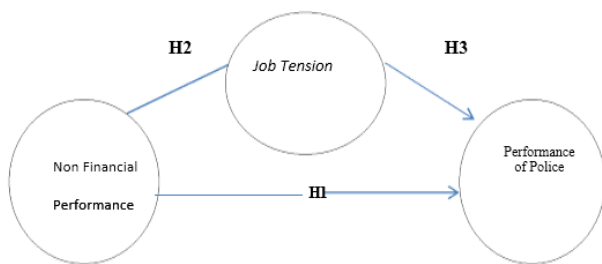


Fig. 1. Research Model

III. RESEARCH METHODS

The data source used in this research is primary data. Primary data obtained through the survey method using questionnaires distributed to respondents taken from Police Institutions scattered in several regions in Lampung Province. Among others, Polda Bandar Lampung, the region of Polresta Bandar Lampung Police, police central Lampung and police South Lampung. The data collection method used in this study is using purposive sampling, which is a sample determination technique with certain criteria.

According to [32] Samples are part of the number and characteristics owned by the population. Samples are part of a population taken through certain, clear, and complete ways that are reconsidered to be representative of the population. Therefore the samples taken should be completely representative (actually representing). The sample is taken from the population using a percentage of the error rate that can be tolerated by 10%. Determination of sample size of respondents using Slovin method. From the results of use of Slovin formula to determine the number of samples from the population obtained sample amount of 100 respondents. The

sample criteria in this study are the police members with a minimum rank of having a minimum of five years of working time.

Instrument system measurement of non-financial performance is adopted from [9], Job intension [33], the performance of Police members [29] using a Likert 1-5 scale. To answer the hypothesis proposed in this study used SEM analysis Technique (Structural Equation Modelling) operated through PLS (Partial Least Squares).

TABLE 1. SAMPLE OF RESEARCH

Institution Name	Questionnaire
Polda Lampung	20
Polresta Bandar Lampung	20
Polres Lampung Selatan	20
Polres Pesaawaran	20
Polres Lampung Tengah	20
Amount	100

Source: Primer data, 2019

IV. RESULTS AND DISCUSSION

A. Convergent Validity

There are three criteria to assess the outer model, namely Convergent Validity, Linear Validity, and Composite Reliability [34].

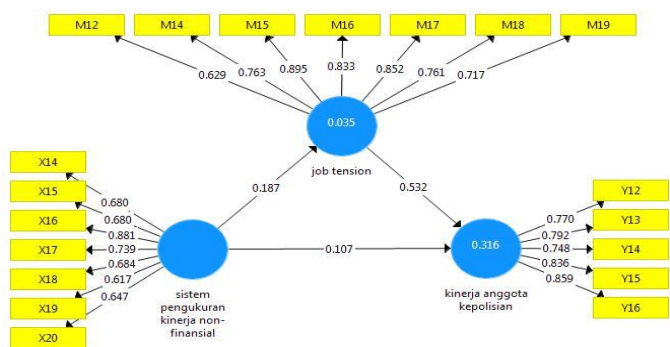


Fig. 2. Full Model Outer Model / Struktural Formative

TABLE II. INNER MODEL

	<i>R Square</i>	<i>R Square Adjusted</i>
Performance (Y)	0.316	0.302
Job Tension (M)	0.025	0.035

Source: Data SmartPLS 3.0, 2019

In testing inner models done with bootstrapping test as in the evaluation table structural model (inner model) is a structural model to predict the causality relationship between latent variables through bootstrapping test, to predict There is a causality of structural models (inner models) evaluated using R-square for the construct of the analysis results found the R-square value for the variable latent performance of Police members (Y) is 0.316 which means this model is capable Explains 31.6% affected by the non-financial performance measurement System (X) and is mediated by Job Tension (M) and the remaining 68.4% is explained by other factors outside of the research.

A. Hypoteses Test

1) Path Analysis

The construction of a track diagram in a hypothesis test was obtained from Bootstrapping testing using the help of SmartPLS 3.0 software. The test results are presented in the following figure.

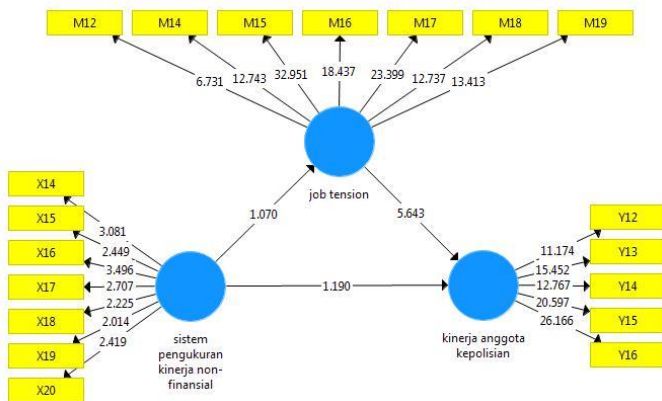


Fig. 3. Test Result of Bootstrapping

TABLE III. OUTPUT PATH COEFFICIENT

Path	Original Sampel (O)	Sample Mean (M)	Standar Deviation (STDEV)	T Statistics (O /STDEV)	p Values
X → Y	0.107	0.123	0.090	1.190	0.235
X → M	0.187	0.211	0.175	1.070	0.285
M → Y	0.532	0.532	0.094	5.643	0.000

Source : Data SmartPLS 3.0, 2019

Based on the results of Bootstrapping analysis can be explained that:

H1: Effect of Non-financial measuring system on the performance of police members.

Declare that the Non-financial measuring system does not affect the performance of the police. The performance of police members has a value of T-statistics (1,190) < T table (1.96) with significance of level 5% (two tailed) and has a value of P values of 0.235 indicating that. Non-Financial measuring systems have no effect on the performance of Police members meaning hypotheses 1 is rejected.

H2: Influence of Non-financial performance measurement system on Job Tension.

Declare that the Non-financial performance measurement system has no effect on job tension. Job tension has a T-statistics value (1,070) < T table (1.96) with a significance level of 5% (two tailed), and has a P value of 0.285 indicating that. Non-Financial measuring systems have no effect on Job tension it means that hypotheses 2 are rejected.

H3: The effect of Job Tension on police member performance.

Stating that Job Tension affects the performance of the police. Job tension has the value T-statistics (5,643) > T table (1.96) with significance level 5% (two tailed), and has a value of P value of 0.000 indicating that. Job Tension significantly affects the performance of police members meaning 3 hypotheses are accepted.

2) Influence of Non-financial performance measurement system against police member performance.

Based on the results of the study conducted by the authors of the non-financial performance measurement system has not been able to measure the performance of police members this is due to the measurement of the performance is not necessarily employees can work better. There are other factors such as the occurrence of value conflicts, inconsistency between personal principles and the demands of employment [35]. The results of this study were not in line with [5] and in line with research conducted by [36], stating that the non-financial performance measurement system has not been able to measure employee performance.

3) Influence of Non-Financial Performance Measurement System on Job Tension.

Based on the results of the study conducted by the authors, the non-financial performance measurement system has no effect on Job Tension. [37] stated that the public sector could not be separated from the public interest so that the measurement of performance is absolutely necessary to know how successful the public sector mission can be achieved by service providers and public goods. Performance measurement is very beneficial to help organizational managerial activities. Performance measurement Benefits according to [37] for both internal and external public sector organizations, among others, to ensure the understanding of the executor of measures used for performance achievement, ensuring a plan achievement Performance, monitor and evaluate performance and compare it to work plans and perform actions to improve performance. So that with clarity to the objectives and understanding that will be achieved then the individual will not streamline the job tension. The non-financial performance measurement system has no effect on Job tension. The results of this study in line with [5] stated that non-financial performance enrichment had no effect on job tension and could lower job tension, and the results of the research were also in line with research conducted by [8] states that performance measurement systems may reduce role ambiguity which can eventually reduce Job tension.

Influence of Job Tension on police member performance. Based on the results of the research conducted by the authors, job tension has a significant effect on the employee's performance so that it can be stored in the presence of job tension will affect the performance of the members. Because working pressures received by employees will certainly have an influence on the employee's performance, job tension is the mental and physical pressure due to stress related to work and this will of course be affect individual performance within the organization. The results of this study in line with previous research conducted by [5]; [31].

V. CONCLUSION AND RECOMMENDATION

Based on the results of analysis and discussion can be concluded that the non-financial performance measurement system has no effect on the performance of the police members, and the non-financial measuring system has no effect on Job tension, while Job Tension affects the performance of the police. The advice for the next researcher is: Researchers are then required to update the intended research object to other agencies, and the addition of research variables.

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