



The influence of self-efficacy, role conflict, and work attitude on employee performance

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Abstract

This study aims to examine the effects of self-efficacy, role conflict, and work attitude on employee performance at the Binjai Primary Tax Office. The research employs a quantitative design with a cross-sectional approach. Data were collected from 76 employees using a total sampling technique and analyzed through multiple linear regression with the assistance of SPSS. The results indicate that self-efficacy has a positive and significant effect on employee performance ($t = 4.854$; $p < 0.05$), while work attitude also has a positive and significant effect ($t = 2.406$; $p < 0.05$). In contrast, role conflict does not have a significant effect on employee performance ($t = 0.432$; $p > 0.05$). Simultaneously, self-efficacy, role conflict, and work attitude significantly influence employee performance ($F = 30.899$; $p < 0.05$). The coefficient of determination (Adjusted $R^2 = 0.563$) shows that 56.3% of the variance in employee performance is explained by these variables. The findings emphasize the importance of strengthening employees' self-efficacy and fostering positive work attitudes to enhance performance. Meanwhile, the effect of role conflict appears to be context-dependent, influenced by organizational conditions and individual adaptability.

Keywords: Self-efficacy, role conflict, work attitude, employee performance, public sector, organizational behavior

Introduction

Modern organizations, both in the public and private sectors, are required to achieve their objectives effectively and efficiently through optimal resource management. One of the most critical factors in achieving these objectives is human resources (HR), as they serve as the primary drivers of organizational activities (Barrena-Martinez *et al.*, 2018)^[14]. The quality of human resources is reflected in employee performance; therefore, organizational success is largely determined by individuals' ability to carry out their duties and responsibilities.

In the context of human resource management, organizations must continuously develop their employees to ensure that their knowledge, abilities, and skills are aligned with job demands. In addition, organizations are expected to create a supportive work environment that enables employees to perform professionally, responsibly, and productively. Consequently, improving employee performance becomes a central focus in enhancing overall organizational performance.

Employee performance is defined as the outcome of work achieved by an individual in terms of both quality and quantity in accordance with assigned responsibilities (Anitha, 2014)^[15]. High levels of performance contribute to organizational effectiveness, whereas low performance may hinder the achievement of organizational goals (Aguilera *et al.*, 2024)^[2]. Therefore, identifying the factors influencing employee performance is essential.

In the public sector, particularly within tax service institutions, employee performance plays a strategic role in determining the quality of public service delivery. The Binjai Primary Tax Office, operating under the Directorate General of Taxes and the Regional Office of North Sumatra I, is responsible for conducting taxation services, education, supervision, and law enforcement. These responsibilities require employees to demonstrate optimal performance in order to ensure high-quality public service.

However, preliminary observations indicate several performance-related issues among employees, including absenteeism without clear justification, lack of compliance with working hours, and errors in task execution that could otherwise be avoided. These conditions suggest that employee performance has not yet reached an optimal level and may be influenced by various individual-level factors.

Previous empirical studies have examined several determinants of employee performance. Carter *et al.* (2018)^[18] found that self-efficacy has a positive and significant effect on employee performance, indicating that individuals' confidence in their ability to complete tasks plays a crucial role in enhancing productivity. Meanwhile, Maden-Eyiusta (2021)^[27] reported that role conflict affects employee performance, where higher levels of conflict tend to reduce performance due to increased job stress and role ambiguity. In contrast, Yalabik *et al.* (2013)^[34] found that work attitude has a positive but not significant effect on employee performance, suggesting variability in findings regarding this variable.

Furthermore, other studies have reported mixed results. Research in the public sector generally indicates that self-efficacy is a strong predictor of employee performance, while role conflict tends to have a negative impact (Nazir *et al.*, 2022)^[29]. However, the effect of work attitude remains inconsistent, depending on organizational context and employee characteristics. These variations suggest that the relationships among these variables are not yet fully conclusive and require further investigation.

Based on the empirical evidence, there is a noticeable inconsistency in prior research findings, particularly regarding the effect of work attitude on employee performance (Melían-González, 2016)^[28]. In addition, studies examining the simultaneous effects of self-efficacy, role conflict, and work attitude within the context of tax service institutions remain limited, especially in the Binjai Primary Tax Office. At the same time, the observed

performance issues indicate a gap between expected and actual conditions. Therefore, this study is important to address these gaps. The purpose of this study is to analyze the effects of self-efficacy, role conflict, and work attitude on employee performance at the Binjai Primary Tax Office.

Theoretical Review

1. Employee Performance

Employee performance is a central construct in organizational studies, as it reflects the extent to which employees accomplish assigned tasks and contribute to organizational goals. According to Obuobisa-Darko (2020)^[30], employee performance refers to the quality and quantity of work achieved by an individual in carrying out assigned responsibilities. Similarly, Latham (2023)^[25] defines performance as both the process of completing work and the outcomes produced, emphasizing not only what is achieved but also how it is accomplished. Latham (2023)^[25] further highlights performance as the level of success achieved by an individual within a certain period based on predetermined standards, targets, or criteria.

From a strategic perspective, Asiaei dan Jusoh (2015)^[9] links performance to organizational objectives, customer satisfaction, and economic contributions, indicating that performance is not merely an individual outcome but also an organizational asset. Altrichter dan Gamsjäger (2017)^[7] reinforces this view by conceptualizing performance as the result of a process measured over time based on agreed standards.

Based on these perspectives, employee performance can be understood as the measurable outcome of work achieved by individuals in terms of both quality and quantity, aligned with organizational objectives and performance standards.

Several factors influence employee performance. Karampotsis *et al.* (2024)^[21] identifies effectiveness, efficiency, authority, discipline, and initiative as key determinants. Similarly, Tziner dan Persoff (2024)^[33] emphasizes effectiveness, responsibility, discipline, and initiative as critical contributors to performance. These factors suggest that both structural (e.g., authority and responsibility) and behavioral aspects (e.g., discipline and initiative) play significant roles in shaping performance outcomes. In terms of measurement, Bhatti *et al.* (2014)^[15] proposes several key indicators of employee performance, including productivity, quality, timeliness, cycle time, resource utilization, and cost efficiency. These indicators provide a comprehensive framework for evaluating performance across multiple dimensions, from operational efficiency to output quality.

2. Self-Efficacy

Self-efficacy refers to an individual's belief in their ability to organize and execute actions required to achieve specific performance outcomes. According to Bandura (1978)^[10], self-efficacy is not the actual ability possessed by an individual, but rather their confidence in their capability to perform tasks under certain conditions. This distinction is important, as individuals with similar levels of ability may demonstrate different levels of performance depending on their self-efficacy beliefs (Bandura, 1982)^[11].

In the workplace context, self-efficacy plays a crucial role in shaping employee behavior and performance. Employees with high self-efficacy tend to show greater persistence, stronger motivation, and higher resilience when facing challenges. They are more likely to set ambitious goals,

remain committed to task completion, and adapt effectively to changing work demands. Conversely, individuals with low self-efficacy may avoid challenging tasks, experience self-doubt, and exhibit lower levels of performance.

Self-efficacy is influenced by several key sources, including mastery experiences, vicarious experiences, social persuasion, and physiological and emotional states (Bandura *et al.*, 1980)^[13]. Mastery experiences, or previous successes, are considered the most influential source, as they strengthen an individual's belief in their capability to perform similar tasks in the future. Social and environmental factors, such as feedback, organizational support, and leadership, also play an important role in shaping self-efficacy beliefs.

In this study, self-efficacy is conceptualized as employees' confidence in their ability to effectively carry out job responsibilities, solve problems, and achieve performance targets. This perspective aligns with Bandura's theoretical framework and emphasizes the psychological dimension of self-efficacy as a key determinant of employee performance.

3. Role Conflict

Role conflict is a critical organizational behavior construct that arises when individuals face incompatible demands within their roles. Karkkola *et al.* (2019)^[22] defines role conflict as a condition in which job requirements contradict an individual's expectations or perceptions of their role. Ali *et al.* (2022)^[6] similarly describes it as a situation where individuals encounter conflicting role expectations. Ahmady *et al.* (2007)^[3] emphasizes that role conflict occurs when fulfilling one demand makes it difficult to fulfill another.

Role conflict can stem from various sources. Král dan Králová (2016) identifies communication problems, organizational structure, and personal differences as key causes. Meanwhile, Tran (2023)^[32] highlights factors such as time pressure, family responsibilities, job satisfaction, and organizational size. These factors illustrate that role conflict is influenced by both organizational dynamics and individual circumstances.

Categorizes role conflict into several types, including intrasender conflict, intersender conflict, person-role conflict, role overload, role ambiguity, and interrole conflict. Among these, role ambiguity and role overload are particularly relevant in modern organizations, where employees often face unclear expectations and excessive workloads.

The impact of role conflict is generally negative, as it can lead to stress, reduced job satisfaction, and decreased performance. Lambert *et al.* (2013)^[24] identifies three key indicators of role conflict: time-based conflict, strain-based conflict, and behavior-based conflict. These dimensions capture how conflicting demands affect time allocation, psychological well-being, and behavioral consistency.

4. Work Attitude

Work attitude reflects an individual's psychological orientation toward their job and organization. Abdullah dan Al-Abrow (2023)^[1] defines work attitude as positive or negative evaluations held by employees regarding their work environment. Similarly, Maden *et al.*, (2016)^[26] describes it as an individual's emotional response to work experiences and expectations about future outcomes. Svenningsson, Höst, Hultén, *et al.* (2022)^[31] conceptualizes attitude as a combination of cognitive, affective, and behavioral components that influence how individuals perceive and respond to their work.

Work attitudes are shaped by various organizational factors. Akintola & Chikoko (2016) ^[5] identify working conditions, supervision, coworker relationships, career opportunities, job security, facilities, and compensation as key determinants. These factors highlight the importance of both intrinsic and extrinsic aspects in shaping employee attitudes. Links work attitude to personality dimensions such as conscientiousness, extraversion, neuroticism, agreeableness, and openness to experience, suggesting that individual differences also play a role in shaping attitudes.

Gross *et al.* (2014) ^[20] further identifies key indicators of work attitude, including direction (positive or negative orientation), intensity (strength of attitude), breadth (range of agreement), consistency, and spontaneity. These dimensions indicate that work attitude is not only about whether employees feel positively or negatively toward their work but also about the strength and stability of those feelings.

Based on the theoretical review, employee performance is influenced by multiple factors, particularly self-efficacy, role conflict, and work attitude. Self-efficacy contributes positively to performance by enhancing confidence and task capability. In contrast, role conflict tends to negatively affect performance due to stress and incompatible demands. Meanwhile, work attitude influences how employees perceive and respond to their work, although its impact on performance may vary depending on contextual factors. This study integrates these three variables into a single framework to provide a more comprehensive understanding of employee performance, particularly in the context of public sector organizations.

5. Hypotheses Development

Employee performance is influenced by various individual and organizational factors. Among these, self-efficacy, role conflict, and work attitude are considered critical determinants in shaping employee behavior and performance outcomes.

Self-efficacy reflects an individual's confidence in their ability to accomplish tasks successfully. According to social cognitive theory, individuals with higher self-efficacy are more likely to demonstrate persistence, adaptability, and better problem-solving abilities, which ultimately enhance their performance. Empirical studies have consistently shown that employees with strong self-efficacy tend to achieve higher levels of performance due to their proactive approach and resilience in facing work challenges. Therefore, self-efficacy is expected to have a positive influence on employee performance.

Role conflict, on the other hand, occurs when employees face incompatible demands within their roles. Such conflicts can lead to stress, confusion, and reduced job satisfaction, which negatively affect performance. When employees are unable to meet conflicting expectations, their effectiveness in completing tasks decreases. Prior research generally indicates that higher levels of role conflict are associated with lower employee performance. Thus, role conflict is expected to influence employee performance, typically in a negative direction.

Work attitude represents an individual's psychological disposition toward their job, including their feelings, beliefs, and behavioral tendencies. Positive work attitudes, such as job satisfaction and organizational commitment, can enhance motivation and engagement, leading to improved performance. However, previous studies have shown mixed

results regarding the significance of this relationship, suggesting that contextual factors may influence its strength. Nonetheless, work attitude is generally considered an important predictor of employee performance.

Furthermore, these three variables—self-efficacy, role conflict, and work attitude are likely to interact and jointly influence employee performance. A comprehensive analysis that examines their simultaneous effects is necessary to better understand their combined contribution to performance outcomes. Based on the theoretical framework and empirical evidence, the hypotheses of this study are formulated as follows:

- **H1:** Self-efficacy has a significant effect on employee performance at the Binjai Primary Tax Office.
- **H2:** Role conflict has a significant effect on employee performance at the Binjai Primary Tax Office.
- **H3:** Work attitude has a significant effect on employee performance at the Binjai Primary Tax Office.
- **H4:** Self-efficacy, role conflict, and work attitude simultaneously have a significant effect on employee performance at the Binjai Primary Tax Office.

Material and Methods

This study was conducted at the Binjai Primary Tax Office, located in Binjai City, North Sumatra, Indonesia. It examines the effects of self-efficacy, role conflict, and work attitude on employee performance. The research was carried out over three months, from July to September 2025, encompassing data collection, processing, and analysis.

A quantitative research design was employed to test the proposed relationships among variables. The population comprised all employees of the Binjai Primary Tax Office, totaling 78 individuals. Given the relatively small population size, a total sampling approach was adopted, whereby all eligible employees were included as respondents. After excluding the head of the office and the researcher, the final sample consisted of 76 employees.

Primary data were collected directly from respondents using a structured questionnaire, supported by documentation and limited interviews to complement contextual understanding. The questionnaire was designed based on established theoretical constructs and measured using a five-point Likert scale, ranging from strongly disagree (1) to strongly agree (5).

The study includes three independent variables self-efficacy, role conflict, and work attitude, and one dependent variable, employee performance. Self-efficacy was operationalized through indicators of technical, conceptual, and social abilities. Role conflict was measured using time-based, strain-based, and behavior-based conflict dimensions. Work attitude was assessed through direction, intensity, breadth, consistency, and spontaneity. Employee performance was measured based on productivity, quality, timeliness, cycle time, resource utilization, and cost efficiency.

Data analysis was conducted using SPSS version 24. The analysis began with descriptive statistics to summarize respondent characteristics and variable distributions. Instrument validity was assessed using Pearson's product-moment correlation, with items considered valid at a significance level of 0.05. Reliability was evaluated using Cronbach's alpha, with a threshold value of 0.60 indicating acceptable internal consistency.

Prior to hypothesis testing, classical assumption tests were performed to ensure the suitability of the regression model. Normality was assessed using a normal probability plot,

where data are considered normally distributed if they follow the diagonal line. Multicollinearity was examined using tolerance and variance inflation factor (VIF) values, with tolerance values above 0.10 and VIF values below 10 indicating no multicollinearity. Heteroscedasticity was evaluated through scatterplot analysis, where the absence of a discernible pattern indicates homoscedasticity.

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

To test the hypotheses, multiple linear regression analysis was employed to examine the effects of self-efficacy, role conflict, and work attitude on employee performance. The regression model is expressed as:

Where represents employee performance, denotes self-efficacy, represents role conflict, and denotes work attitude. The term refers to the constant, and are regression coefficients, and is the error term.

Hypothesis testing was conducted using both partial and simultaneous significance tests. The t-test was used to examine the individual effect of each independent variable on the dependent variable, with statistical significance determined at the 0.05 level. The F-test was applied to evaluate the joint effect of all independent variables. Additionally, the coefficient of determination (R²) was used to assess the explanatory power of the model in accounting for variations in employee performance. This methodological approach provides a rigorous and systematic framework for analyzing the relationships among the study variables within the context of a public sector organization.

Results and Discussion

Results

1. Descriptive Statistics

From the data obtained for the variables of self-efficacy, role conflict, work attitudes, and employee performance, the following general descriptive statistics research results can be seen:

Table 1: Descriptive Statistics

Variables	Instrument	Frequency (Percentage)					Total
		5	4	3	2	1	
Employee Performance (Y)	1. KP1	28,9	69,7	1,3	0	0	100
	2. KP2	32,9	64,5	2,6	0	0	100
	3. KP3	28,9	50,0	21,1	0	0	100
	4. KP4	40,8	59,2	0	0	0	100
	5. KP5	40,8	56,6	2,6	0	0	100
	6. KP6	34,2	65,8	0	0	0	100
	7. KP7	43,4	48,7	7,9	0	0	100
	8. KP8	32,9	61,8	5,3	0	0	100
	9. KP9	32,9	64,5	2,6	0	0	100
	10. KP10	44,7	52,6	2,6	0	0	100
Self-efficacy (X1)	1. KD1	30,3	67,1	2,6	0	0	100
	2. KD2	44,7	55,3	0	0	0	100
	3. KD3	38,2	59,2	2,6	0	0	100
	4. KD4	30,3	57,9	10,5	1,3	0	100
	5. KD5	42,1	57,9	0	0	0	100
	6. KD6	26,3	51,3	21,1	1,3	0	100
	7. KD7	17,1	68,4	13,2	1,3	0	100
	8. KD8	30,3	65,8	3,9	0	0	100
	9. KD9	26,3	67,1	6,6	0	0	100
	10. KD10	31,6	67,1	1,3	0	0	100
Role conflict (X2)	1. K1	19,7	69,7	10,5	0	0	100
	2. K2	43,4	55,3	1,3	0	0	100
	3. K3	30,3	57,9	10,5	1,3	0	100
	4. K4	32,9	64,5	2,6	0	0	100
	5. K5	26,3	67,1	6,6	0	0	100
	6. K6	35,5	60,5	3,9	0	0	100
	7. K7	27,6	59,2	11,8	1,3	0	100
	8. K8	17,1	65,8	17,1	0	0	100
	9. K9	23,7	61,8	14,5	0	0	100
	10. K10	25,0	68,4	6,6	0	0	100
Work attitude (X3)	1. SK1	28,9	67,1	3,9	0	0	100
	2. SK2	25,0	71,1	3,9	0	0	100
	3. SK3	21,1	68,4	9,2	1,3	0	100
	4. SK4	14,5	67,1	14,5	3,9	0	100
	5. SK5	38,2	59,2	1,3	1,3	0	100
	6. SK6	19,7	71,1	9,2	0	0	100
	7. SK7	38,2	56,6	3,9	1,3	0	100
	8. SK8	43,4	55,3	1,3	0	0	100
	9. SK9	21,1	68,4	10,5	0	0	100
	10. SK10	25,0	71,1	3,9	1,9	0	100

Based on Table 1, the results indicate that, overall, respondents exhibit a highly positive perception across all measured variables, as reflected by the dominance of “agree” and “strongly agree” responses. First, in terms of

employee performance, the majority of respondents reported strong commitment to achieving work targets, maintaining work quality, meeting deadlines, and completing tasks effectively and efficiently. High levels of agreement were

also observed in teamwork, responsibility, and work discipline, indicating that employees generally demonstrate good performance standards. Second, regarding self-efficacy, respondents showed high confidence in their ability to understand tasks, follow instructions, analyze problems, and work efficiently.

Most employees also indicated strong capabilities in collaboration, adaptability, and task completion, although a small proportion expressed moderate limitations in problem-solving and the relevance of formal education to their work. Third, with respect to role conflict, the findings reveal that a considerable number of employees experience multiple and sometimes conflicting job demands. This includes receiving tasks from different supervisors, working with limited resources, and handling overlapping responsibilities. Although most respondents acknowledged these conditions, they still reported being able to manage them. Finally, in terms of work attitude, respondents demonstrated positive attitudes toward their work environment, including a sense of responsibility, willingness to improve competencies, honesty, empathy, and strong interpersonal relationships.

High agreement levels were also found in maintaining teamwork, communication, and mutual support among colleagues. In summary, the descriptive results suggest that employees at the Binjai Primary Tax Office generally exhibit high performance, strong self-efficacy, positive work attitudes, and moderate exposure to role conflict, which provides an important basis for further inferential analysis.

2. Data Quality Test: Validity

The validity of the research instrument was assessed using the Corrected Item–Total Correlation method. An item is considered valid if the obtained correlation coefficient exceeds the critical value ($r\text{-count} > r\text{-table}$) at the specified significance level. Based on the results of the validity test, all questionnaire items used to measure each research variable demonstrated correlation coefficients higher than the critical threshold. Therefore, it can be concluded that all measurement items are valid and appropriate for further analysis.

Table 2: Variable Validity Test

Variables	Instrument	r-count	r-table	Information
Self-efficacy (X1)	1) KD1	0.718	0.2257	Valid
	2) KD2	0.792	0.2257	Valid
	3) KD3	0.723	0.2257	Valid
	4) KD4	0.752	0.2257	Valid
	5) KD5	0.752	0.2257	Valid
	6) KD6	0.423	0.2257	Valid
	7) KD7	0.753	0.2257	Valid
	8) KD8	0.701	0.2257	Valid
	9) KD9	0.567	0.2257	Valid
	10) KD10	0.354	0.2257	Valid
Role conflict (X2)	1) K1	0.613	0.2257	Valid
	2) K2	0.619	0.2257	Valid
	3) K3	0.667	0.2257	Valid
	4) K4	0.574	0.2257	Valid
	5) K5	0.549	0.2257	Valid
	6) K6	0.470	0.2257	Valid
	7) K7	0.672	0.2257	Valid
	8) K8	0.639	0.2257	Valid
	9) K9	0.479	0.2257	Valid
	10) K10	0.496	0.2257	Valid
Work attitude (X3)	1) SK1	0.601	0.2257	Valid
	2) SK2	0.688	0.2257	Valid
	3) SK3	0.585	0.2257	Valid
	4) SK4	0.663	0.2257	Valid
	5) SK5	0.434	0.2257	Valid
	6) SK6	0.611	0.2257	Valid
	7) SK7	0.471	0.2257	Valid
	8) SK8	0.582	0.2257	Valid
	9) SK9	0.584	0.2257	Valid
	10) SK10	0.624	0.2257	Valid
Employee Performance (Y)	1) KP1	0.619	0.2257	Valid
	2) KP2	0.645	0.2257	Valid
	3) KP3	0.635	0.2257	Valid
	4) KP4	0.681	0.2257	Valid
	5) KP5	0.808	0.2257	Valid
	6) KP6	0.743	0.2257	Valid
	7) KP7	0.602	0.2257	Valid
	8) KP8	0.602	0.2257	Valid
	9) KP9	0.542	0.2257	Valid
	10) KP10	0.558	0.2257	Valid

Source: Research Results 2025

3. Data Quality Test: Reliability

Following the validity assessment, a reliability test was conducted to evaluate the consistency of the measurement

instrument. Reliability was examined using Cronbach's Alpha, which assesses the internal consistency of the questionnaire items. An instrument is considered reliable if

the Cronbach's Alpha value exceeds 0.60. The results indicate that all variables achieved Cronbach's Alpha values above the acceptable threshold, demonstrating that the measurement instrument is reliable and consistently measures the intended constructs.

Table 3: Variable Reliability Test

Variables	Cronbach's Alpha	Reliability Limits	Information
Self-efficacy (X1)	0.758	0.6	Reliable
Role conflict (X2)	0.743	0.6	Reliable
Work attitude (X3)	0.742	0.6	Reliable
Employee performance (Y)	0.757	0.6	Reliable

Source: Research Results 2025

Based on Table 3, the results of the reliability test indicate that the Cronbach's Alpha values for all variables exceed the threshold of 0.60, which is the minimum criterion for reliability. Therefore, it can be concluded that all measurement instruments are reliable and demonstrate adequate internal consistency.

4. Classical Assumption Test: Normality Test

Following the validity and reliability tests, a normality test was conducted to examine whether the residual values generated from the regression model are normally distributed. The normality of residuals is an important assumption in regression analysis, as it ensures the accuracy and reliability of statistical inference.

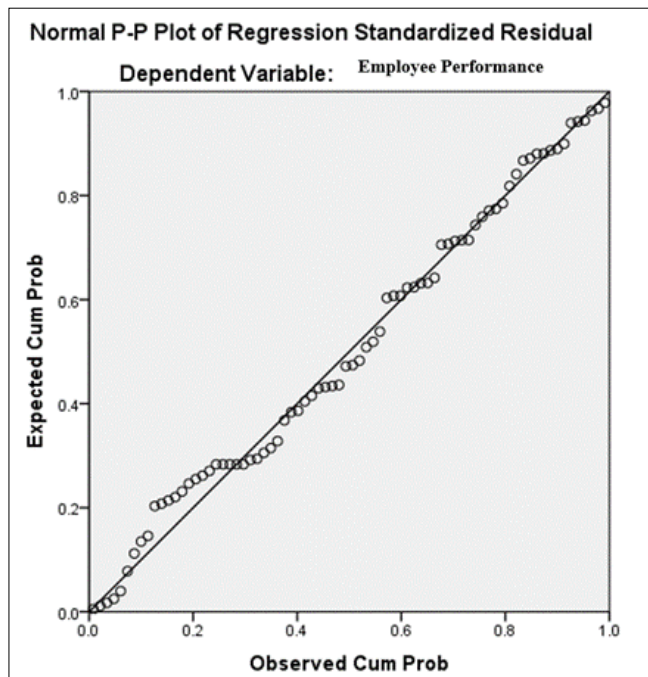


Fig 1: Data Normality Test Graph

Based on Figure 1, the data points are distributed around the diagonal line and follow its direction on the histogram. This indicates that the residuals are normally distributed. Therefore, based on the P-P plot, it can be concluded that the regression model satisfies the assumption of normality.

5. Multicollinearity Test

The multicollinearity test was conducted to examine whether there is a correlation among the independent variables in the regression model. Multicollinearity can

distort the estimation of regression coefficients and reduce the reliability of the model.

This test was assessed using the Tolerance and Variance Inflation Factor (VIF) values. A model is considered free from multicollinearity if the tolerance value is greater than 0.10 and the VIF value is below the specified threshold. Although different thresholds are suggested in the literature, commonly used cut-off values for VIF are 5 or 10. In this study, a threshold of $VIF < 10$ was adopted.

Table 4: Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Self-Efficacy	.491	2.039
	Role Conflict	.481	2.079
	Work Attitude	.382	2.618

a. Dependent Variable: Employee Performance

Source: Research Results 2025

The results show that all independent variables have tolerance values greater than 0.10, indicating that there is no significant correlation among the independent variables. Furthermore, the Variance Inflation Factor (VIF) values for all variables are below 10, confirming the absence of multicollinearity. Therefore, it can be concluded that the regression model does not suffer from multicollinearity, and all independent variables are suitable for further analysis.

6. Heteroscedasticity Test

The heteroscedasticity test indicates that the regression model does not exhibit heteroscedasticity. In other words, the variance of the residuals is constant across observations, suggesting homoscedasticity. The results of the heteroscedasticity test can be observed in Figure 2.

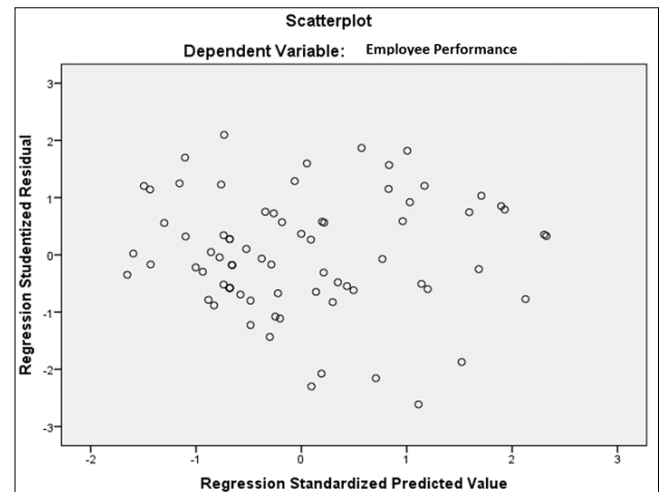


Fig 2: Heteroscedasticity Test

7. Hypothesis Testing

To test the hypotheses regarding the effects of self-efficacy, role conflict, and work attitude on employee performance, both simultaneous (F-test) and partial (t-test) analyses were employed.

7.1 Partial Hypothesis Testing (t-test)

The t-test was used to examine the partial effect of each independent variable on the dependent variable. This test evaluates whether each independent variable individually

has a statistically significant impact on employee performance.

The level of significance applied in this study was 5% ($\alpha = 0.05$). The decision criteria were based on the p-value (Sig.) and the t-statistic obtained from the regression output. An independent variable is considered to have a significant effect if the p-value is less than 0.05 or if the calculated t-value (t-count) exceeds the critical t-value (t-table).

The critical t-value was determined using a two-tailed test with a significance level of 5% and degrees of freedom (DF) calculated as, where n represents the sample size and k is the number of independent variables. In this study, the degrees of freedom were, resulting in a t-table value of approximately 1.993.

The results of the t-test are presented in Table 5.

Table 5: Partial Test (t-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.951	3.811		2.611	.011
	Self-Efficacy	.519	.107	.540	4.854	.000
	Role Conflict	-.051	.118	-.049	-.432	.667
	Work Attitude	.317	.132	.303	2.406	.019

a. Dependent Variable: Employee Performance

Source: Data processed 2025

7.2 Partial Hypothesis Testing (t-test)

Based on the regression results, the partial effects of each independent variable on employee performance can be explained as follows:

First, self-efficacy shows a statistically significant effect on employee performance, with a p-value of 0.000, which is lower than the significance level of 0.05. In addition, the calculated t-value (4.854) is greater than the critical t-value (1.993). These results indicate that self-efficacy has a positive and significant effect on employee performance. Therefore, H1 is accepted.

Second, role conflict does not have a statistically significant effect on employee performance. This is evidenced by a p-value of 0.667, which exceeds 0.05, and a t-value of 0.432, which is lower than the critical value of 1.993. These findings indicate that role conflict has no significant effect on employee performance. Therefore, H2 is rejected.

Third, work attitude has a statistically significant effect on employee performance, with a p-value of 0.019, which is less than 0.05, and a t-value of 2.406, which exceeds the critical value of 1.993. This indicates that work attitude has a positive and significant effect on employee performance. Therefore, H3 is accepted.

7.3 Simultaneous Hypothesis Testing (F-test)

The F-test was conducted to examine whether all independent variables simultaneously affect employee performance. The decision criteria are based on the p-value (Sig.) and the F-statistic. The model is considered significant if the p-value is less than 0.05 or if the calculated F-value exceeds the critical F-value. The critical F-value was determined using degrees of freedom and , resulting in

an F-table value of approximately 2.73. The results of the F-test obtained from SPSS are presented in the following table.

Table 6: Simultaneous Test Results (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	518.596	3	172.865	30.899	.000 ^b
	Residual	402.812	72	5.595		
	Total	921.408	75			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Work Attitude, Self-Efficacy, Role Conflict

Source: Data processed 2025

Based on the F-test (ANOVA), the calculated F-value is 30.899 at a significance level of $\alpha = 0.05$, with a p-value of 0.000. Since the p-value is significantly lower than 0.05 and the F-value exceeds the critical value ($30.899 > 2.73$), the regression model is statistically significant. This indicates that self-efficacy, role conflict, and work attitude simultaneously have a significant effect on employee performance. Therefore, H4 is accepted. These findings suggest that the combined influence of the independent variables contributes meaningfully to variations in employee performance.

8. Coefficient of Determination (R²)

The coefficient of determination (R²) was obtained from the Model Summary output in SPSS. In multiple regression analysis, the Adjusted R-Square is preferred as it accounts for the number of independent variables included in the model. The value of R² ranges from 0 to 1, where higher values indicate greater explanatory power of the model. In general, an Adjusted R² value above 0.50 is considered to reflect a good model fit. The results of the coefficient of determination analysis in this study are presented in the following table.

Table 7: Results of the Determination Coefficient Analysis

Model Summary				
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.750 ^a	.563	.545	2.365

a. Predictors: (Constant), Work Attitude, Self-Efficacy, Role Conflict

Source: Data processed 2025

The processed results in the table above show the adjusted coefficient of determination (R²) value (Adjusted R Square) of 0.563. This means that 56.3% of the dependent variable (employee performance) is influenced or explained by the independent variables, namely self-ability, role conflict, and work attitude, and the remaining 43.7% (100% - 56.3%) is influenced or explained by other variables outside the variables used in this study.

9. Regression Equation Results

The equation or model contains constants and regression coefficients obtained from previously processed data.

Table 8: Multiple Linear Regression Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
		1	(Constant)	9.951		
	Self-Efficacy	.519	.107	.540	4.854	.000
	Role Conflict	-.051	.118	-.049	-.432	.667
	Work Attitude	.317	.132	.303	2.406	.019

a. Dependent Variable: Employee Performance

Source: Data processed 2025

The estimated regression equation derived from the data analysis is as follows:

The constant value of 9.951 indicates that when all independent variables self-efficacy, role conflict, and work attitude are assumed to be zero, employee performance is predicted to be at a baseline level of 9.951 units.

The regression coefficient for self-efficacy (X_1) is 0.519, indicating that self-efficacy has a positive effect on employee performance. This implies that a one-unit increase in self-efficacy is associated with an increase of 0.519 units in employee performance, holding other variables constant.

The regression coefficient for role conflict (X_2) is -0.051 , indicating a negative relationship with employee performance. However, given that this variable was found to be statistically insignificant, it suggests that role conflict does not have a meaningful effect on employee performance in this study. The regression coefficient for work attitude (X_3) is 0.317, indicating that work attitude has a positive effect on employee performance. This means that a one-unit increase in work attitude is associated with an increase of 0.317 units in employee performance, assuming other variables remain constant.

Discussion

The findings of this study reveal that self-efficacy, role conflict, and work attitude simultaneously exert a significant influence on employee performance at the Binjai Primary Tax Office. This result aligns with broader perspectives in organizational behavior and human resource management, which emphasize that employee performance is shaped by the interaction of individual capabilities, psychological conditions, and workplace attitudes. In particular, this finding is consistent with the Ability–Motivation–Opportunity (AMO) framework, which posits that performance is a function of employees' abilities, motivation, and the opportunities provided by the organization (Bos-Nehles *et al.*, 2023) [16].

From a theoretical standpoint, the significant positive effect of self-efficacy on employee performance supports Social Cognitive Theory proposed by Bandura (Bandura, 2014) [12]. This theory suggests that individuals who possess strong beliefs in their capabilities are more likely to exhibit persistence, resilience, and effective problem-solving behavior. The empirical findings of this study confirm that employees with higher self-efficacy demonstrate better performance outcomes, as reflected in their ability to understand tasks, respond to instructions, and complete work efficiently. This reinforces the argument that self-efficacy is a critical psychological resource that enhances individual performance in organizational settings.

The finding that role conflict does not have a significant effect on employee performance offers an interesting

theoretical implication. Traditionally, Role Theory posits that conflicting role expectations lead to stress, ambiguity, and reduced performance (Brookes *et al.*, 2007) [17]. However, the non-significant result in this study suggests that the negative impact of role conflict may be contingent upon contextual factors. This can be explained through the lens of Job Demand–Resources (JD-R) Theory (Demerouti & Bakker, 2023) [19], which argues that job demands such as role conflict do not necessarily lead to negative outcomes if sufficient resources (e.g., organizational support, experience, or coping strategies) are available. In this context, employees may have developed adaptive mechanisms or received adequate support, thereby neutralizing the potential negative effects of role conflict. The non-significant coefficient of role conflict suggests that, although theoretically relevant, its effect on employee performance is not supported empirically in this context.

Furthermore, the significant positive effect of work attitude on employee performance is consistent with the Theory of Planned Behavior (Ajzen, 1991) [4] and attitudinal models in organizational psychology. These theories suggest that positive attitudes toward work influence behavioral intentions and actual performance outcomes. Employees who exhibit positive work attitudes such as commitment, cooperation, and responsibility—are more likely to engage in productive behaviors and contribute to organizational goals. The findings of this study support this theoretical perspective, indicating that work attitude is a key determinant of employee performance.

Overall, the results of this study provide empirical support for the integration of multiple theoretical perspectives, including Social Cognitive Theory, Role Theory, the JD-R model, and the AMO framework, in explaining employee performance. The findings highlight that while individual capability and attitude consistently enhance performance, the impact of role-related stressors such as role conflict may vary depending on organizational context and available resources.

From a practical perspective, these findings suggest that organizations should prioritize the development of employee self-efficacy through training and capacity-building initiatives, while also fostering positive work attitudes through supportive leadership and organizational culture. At the same time, although role conflict was not found to be significant, it remains important to manage role clarity and communication to prevent potential long-term negative effects.

Conclusion

This study aimed to examine the effects of self-efficacy, role conflict, and work attitude on employee performance, both partially and simultaneously, at the Binjai Primary Tax Office. The findings provide several important conclusions. First, self-efficacy has a positive and significant effect on employee performance, as indicated by a t-value of 4.854, which is greater than the critical value of 1.993, and a p-value of $0.000 < 0.05$. This result confirms that higher levels of self-efficacy contribute significantly to improved employee performance. Second, role conflict does not have a significant effect on employee performance, as reflected by a t-value of $0.432 < 1.993$ and a p-value of $0.667 > 0.05$. This suggests that role conflict does not play a significant role in influencing performance within this organizational context. Third, work attitude has a positive and significant effect on employee performance, with a t-value of 2.406 >

1.993 and a p-value of $0.019 < 0.05$. This indicates that positive work attitudes significantly enhance employee performance. Furthermore, the simultaneous test results show that self-efficacy, role conflict, and work attitude jointly have a significant effect on employee performance, as evidenced by an F-value of $30.899 > 2.73$ and a p-value of $0.000 < 0.05$. This demonstrates that the combined influence of these variables significantly explains variations in employee performance. In addition, the coefficient of determination (Adjusted R^2) of 0.563 indicates that 56.3% of the variance in employee performance can be explained by the three independent variables, while the remaining 43.7% is influenced by other factors not included in this study. Based on the findings, several recommendations can be proposed. First, the Binjai Primary Tax Office is encouraged to strengthen internal communication management, as effective communication can help identify work-related challenges and improve coordination among employees. Second, employees should continuously enhance their competencies through training and professional development programs, particularly to strengthen self-efficacy and maintain positive work attitudes, which have been proven to significantly influence performance. Third, although role conflict was not found to be significant, it should still be managed properly to prevent potential negative effects in the future, especially in dynamic work environments. Finally, future research is recommended to include additional variables such as leadership style, organizational culture, or job satisfaction, and to extend the research scope in order to provide a more comprehensive understanding of the factors influencing employee performance.

Competing Interests Disclaimer

Authors have declared that they have no known competing financial interests OR non-financial interests OR personal relationships that could have appeared to influence the work reported in this paper.

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