

Tenure as a boundary condition of employee performance: A study of work stress, motivation, and compensation among hospital accounting and finance staff in Manado City

Juliana Mantiri

Corresponding author:

juliimantiri@yahoo.co.id

Sam Ratulangi University
Indonesia

David P. E. Saerang

Sam Ratulangi University
Indonesia

Heince R. N. Wokas

Sam Ratulangi University
Indonesia

Received 3 July 2026

Revised 14 September 2026

Accepted 16 September 2026

Published online 26 September
2026

DOI: 10.58784/cfabr.474

ABSTRACT

Employee performance in hospital accounting and finance departments underpins the accuracy and timeliness of financial reporting, yet it is continually tested by tight closing deadlines, repeated claim verification, and heavy administrative workloads. This study examines the effects of work stress, work motivation, and compensation on the performance of accounting and finance employees at Type C hospitals in Manado City, Indonesia, and tests length of service (tenure) as a moderator of all three relationships. Grounded in Goal Setting Theory and Human Capital Theory, the study employs a quantitative survey design, drawing data from accounting and finance employees across Type C hospitals in Manado and analyzing it using Partial Least Squares Structural Equation Modeling. The measurement model satisfied recommended validity and reliability thresholds. Work stress is found to negatively and significantly affect employee performance, whereas work motivation and compensation each have a positive and significant effect, jointly explaining a substantial share of the variance in performance. Contrary to the expectation that accumulated experience strengthens or weakens these relationships, tenure does not significantly moderate any of the three paths, a pattern attributed to limited statistical power rather than multicollinearity or a genuine absence of a moderating mechanism. Hospital management should therefore treat stress mitigation, motivational support, and fair compensation as direct and universal levers of performance rather than assuming that seniority buffers their effects. The study extends Goal Setting Theory and Human Capital Theory into hospital financial administration and clarifies the boundary conditions of tenure as a moderator.

Keywords: work stress; work motivation; compensation; tenure; employee performance; hospital accounting and finance

JEL Classification: J24; M12

©2026 Juliana Mantiri, David P. E. Saerang, Heince R. N. Wokas



This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).

1. Introduction

Service-based organizations in Indonesia operate under strict professionalism standards that require every individual involved to sustain a high quality of work, uphold ethical service, and carry out duties with dedication, expertise, and commitment to both customer satisfaction and optimal results. Healthcare services occupy a particularly demanding position within this landscape: medical and non-medical personnel alike must hold competencies suited to their roles, display strong work ethics, and remain dedicated to patient safety and well-being, all while making rapid, accurate decisions and handling emergencies with composure. These demands mean that health-sector professionals must be able to manage stress as a routine part of their work.

Intensifying competition and rising professional expectations generate pressures that employees must confront not only at work but also within family and social environments, and in some cases these pressures escalate into emotional exhaustion, or burnout, with lasting consequences for mental health and long-term performance. Heavy workloads, unfavorable organizational policies, weak organizational structures, and role conflict are recognized triggers of employee stress (Suputra et al., 2020), and when such stress is left unaddressed it tends to raise absenteeism and, eventually, turnover (Sulastri & Onsardi, 2020). Consistent with this pattern, a study of account officers found that both work stress and work motivation significantly affect employee performance (Sugiarto and Nanda, 2020). Occupational-stress burden is not unique to Indonesia's health sector, but the local evidence base on hospital administrative and financial staff specifically remains thin, which is part of the motivation for the present study.

Work motivation operates alongside stress as a second determinant of

professional performance. Sustaining employee motivation is a persistent management challenge, yet a well-motivated workforce tends to manage stress more effectively, complete tasks to a higher standard, and contribute optimally to organizational goals; motivation itself is shaped by harmonious workplace relationships, managerial support, and a fair and transparent reward system (Aprisal et al., 2025). In this vein, prior research has found that work motivation has a positive and significant effect on employee performance. Compensation is the third factor commonly linked to employee well-being and performance. Fair compensation, whether in the form of salary, incentives, allowances, or facilities, tends to be closely tied to performance: when employees perceive their compensation as commensurate with their workload, they are motivated to perform at a high level, whereas inadequate compensation can compound the negative effects of work stress (Alfiansyah, 2021).

Within a hospital, the accounting and finance department carries out functions that are indispensable to smooth operations, including budgeting for both operational and non-operational costs such as staff salaries, physician fees, medicine and medical-supply procurement, and equipment calibration, as well as recording revenue from general patient services and insurance or national health-security (BPJS) claims. Every claim submitted by a hospital depends on the completeness of medical records completed by physicians; when records are incomplete, whether due to time pressure or oversight, claims can be returned or placed on hold, creating financial setbacks for the hospital and additional pressure on the accounting and finance staff who must repeatedly verify and correct the associated documentation (Far Far, 2022). Beyond claims processing, these employees face tight deadlines for financial statement preparation, physician-fee disbursement,

and BPJS claim reporting, all of which demand a high degree of accuracy within a limited time frame; when poorly managed, the resulting stress affects not only employees' physical and mental health but also their productivity and the quality of their work.

Work stress, work motivation, and compensation are treated in this study as interrelated determinants of employee performance. Work stress is examined because, in hospital administrative and financial settings, sustained pressure can erode both productivity and accuracy. Work motivation is examined as an internal driver of enthusiasm, discipline, and dedication that ultimately shapes performance outcomes, while compensation is examined because the rewards employees receive are frequently decisive for their satisfaction and loyalty. Tenure, meanwhile, is introduced as a moderating variable because employees with differing lengths of service may respond differently to stress, motivation, and compensation: those with longer tenure are generally assumed to have a deeper understanding of their work and greater resilience to pressure, which could strengthen or weaken these relationships.

A closely related study by Alriansyah et al. (2023) already examines tenure as a moderator of the motivation–performance relationship among hospital accounting and finance employees in Manado, which raises the question of what the present study adds. The contribution here is threefold. First, rather than testing a single antecedent, this study simultaneously tests three theoretically distinct antecedents, work stress, work motivation, and compensation, within one integrated structural model, allowing their relative and joint explanatory power to be compared directly rather than inferred across separate studies. Second, the sampling frame covers all ten Type C hospitals operating in Manado City rather than a single institution, broadening the

empirical base beyond any one hospital's internal conditions. Third, this study tests tenure as a moderator of all three relationships simultaneously (H4–H6), rather than motivation alone, which allows the boundary condition of tenure to be evaluated consistently across stress-, motivation-, and reward-based pathways to performance within the same sample and estimation. Building on this rationale, the study investigates the effects of work stress, work motivation, and compensation on the performance of accounting and finance employees at Type C hospitals in Manado City, with tenure tested as a moderating variable.

2. Literature review

Goal setting theory and human capital theory

Goal Setting Theory, developed by Locke and Latham (2002), holds that clear, specific, and challenging goals drive individuals to work harder, focus more sharply, and take greater responsibility for completing their tasks. The clearer and more demanding a goal, the stronger the individual's motivation to direct behavior toward achieving it, provided the individual remains committed and perceives the goal as attainable. When job demands exceed an employee's capacity or available resources, however, concentration, focus, and commitment to the goal can deteriorate, reducing the employee's ability to reach performance targets. In a behavioral-accounting perspective, this theory helps explain how accounting and finance employees respond to the performance targets embedded in management accounting systems, including budget preparation, cost-efficiency targets, periodic financial reporting, and internal and external audit standards, all of which impose measurable performance indicators and therefore demand accuracy, precision, and discipline.

Human Capital Theory, originating with Becker (1964/1993), frames education, training, work experience, and tenure as investments that build individual productivity (Awu, 2025; Zuwanda et al., 2025). The longer an individual remains with an organization, the theory suggests, the greater the accumulation of skills, knowledge, and experience, which in turn should allow the individual to understand complex work systems, solve problems more effectively, and adapt to change with greater efficiency. Within behavioral accounting, tenure is similarly expected to shape habits of accuracy, consistency, and compliance with accounting procedures and internal controls, so that employees with longer tenure typically show fewer errors and more stable performance.

Work stress

Work stress is commonly described as a state of tension arising from an imbalance between the demands placed on an individual and the resources or capacities available to meet them (Fajriansyah et al., 2024; Rahim, 2023). Such tension can affect emotion, cognition, and behavior (Widianti and Herlina, 2023), and it typically emerges from pressures, threats, or discomfort experienced within an organizational setting. Because workloads in hospital accounting and finance departments are complex and demand a high degree of responsibility and precision, for example in meeting financial-reporting deadlines and BPJS claim reporting, work stress is treated in this study as a central variable for understanding employee performance in this setting.

Work motivation

Work motivation is described as the drive or enthusiasm that leads individuals or groups to pursue their work goals (Septiawan et al., 2020); when motivation weakens, work ethic tends to fluctuate

accordingly (Suswati, 2022). Employees with high work motivation are typically better able to manage stress, complete tasks effectively, and contribute optimally to their organization, and appropriately targeted motivation tends to generate enthusiasm, energy, and a sense of sincerity in carrying out work (Aprisal et al., 2025).

Compensation

Compensation refers to all income, whether monetary or in kind, received directly or indirectly by an employee in exchange for services rendered to the organization (Hasibuan, 2017) it may take financial forms such as salary, bonuses, or allowances, or non-financial forms such as recognition or career-development opportunities (Septiani et al., 2024). Compensation perceived as fair tends to sustain employees' willingness to maintain or improve their performance, strengthening loyalty and reducing turnover.

Employee performance and tenure

Employee performance is defined as the combination of an individual's effectiveness and efficiency in completing the core tasks of the job, encompassing both the work outcomes achieved and the work behaviors that support the achievement of organizational goals (Robbins and Judge, 2022). It represents the behavior an individual actually displays as a work achievement within an organizational role (Zainal et al., 2018; Widodo, 2022), and is judged not only by final outcomes but also by the extent to which the results meet the standards, quality, and quantity expected by the organization. Tenure, the moderating variable in this study, refers to the length of time an employee has worked for an organization, measured from the date of joining to the present. Beyond reflecting accumulated experience and skill, tenure is associated with employee satisfaction and

loyalty, and it is commonly used by organizations to design employee-development programs, performance evaluations, and compensation strategies.

Hypothesis development

Building on Goal Setting Theory, prolonged and intense work stress can produce chronic fatigue, boredom, depression, and withdrawal from work, a condition commonly referred to as burnout and an early stage of emotional exhaustion (Pattiwael et al., 2023). While one study found a positive relationship between stress and performance under certain conditions, in which moderate stress sharpened employees' focus (Aulia, 2021), other evidence indicates that stress exerts a negative and significant effect on employee performance, with rising stress levels associated with declining quality and quantity of output (Yuliani, 2023). Given the demanding, deadline-driven nature of hospital accounting and finance work, this study proposes:

H₁: Work Stress has a negative and significant effect on Employee Performance

Motivation reflects a set of attitudes and values that direct individuals toward specific goals, combining the direction of work behavior with the intensity of effort invested in pursuing it (Goni et al., 2021). Cultivating enthusiasm and morale is a core leadership responsibility, and a shortage of recognition, career-development opportunities, or managerial support tends to erode motivation. Prior research confirms that work motivation has a positive and significant effect on performance, such that higher motivation is associated with higher performance. Accordingly:

H₂: Work Motivation has a positive and significant effect on Employee Performance

Compensation is a form of reward that an organization extends to its employees in return for their contribution, and it exerts a considerable influence on the overall quality of employee performance (Rika and Suci, 2022). Fair compensation systems encourage employees to work more diligently and take greater ownership of their responsibilities, and empirical evidence confirms that compensation has a positive effect on employee performance, such that improved compensation is accompanied by improved performance (Nugraha and Tjahjawati, 2017). This leads to the third hypothesis:

H₃: Compensation has a positive and significant effect on Employee Performance

Tenure is expected to interact with each of these relationships. Newly hired employees often struggle to resolve workplace problems because they are still adapting to their environment, whereas longer-tenured employees may instead experience stress rooted in monotony or fatigue (Fatin et al., 2023); either way, tenure shapes how employees experience and respond to workplace pressure through the accumulation of relevant experience, and shorter-tenured employees in particular tend to be more strongly affected by work stress (Fatin et al., 2023). Beyond this locally sourced evidence, organizational tenure and experience are established boundary conditions for stress–performance relationships in the broader occupational-behavior literature: a meta-analysis of studies spanning multiple industries confirms that organizational tenure systematically relates to job performance and reflects accumulated coping resources theorized to buffer, though not eliminate, the performance costs of workplace stress (Ng and Feldman, 2010). This motivates the fourth hypothesis:

H₄: Tenure moderates the effect of work stress on employee performance

With respect to motivation, prior findings in the same setting are directly relevant: Alriansyah et al. (2023) reports that tenure positively moderates the effect of motivation on the performance of hospital accounting and finance employees in Manado, reasoning that newer employees display high enthusiasm to prove themselves while longer-tenured employees require motivation to stave off boredom and declining productivity, while Alawiyah (2020) similarly finds that tenure interacts significantly with motivation in shaping performance. Reflecting this interaction, the fifth hypothesis states:

H₅: Tenure moderates the effect of work motivation on employee performance

Compensation systems are similarly expected to interact with tenure, since as employees remain longer with an organization and sustain strong performance, they are more likely to receive enhanced compensation; compensation moderated by tenure has been found to positively and significantly affect performance in other organizational settings. This motivates the final hypothesis:

H₆: Tenure moderates the effect of compensation on employee performance

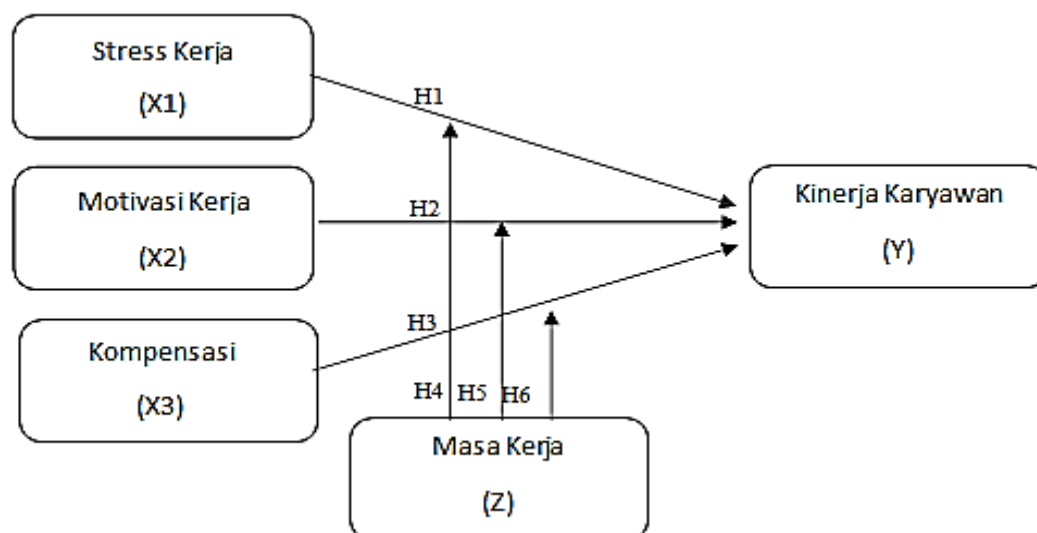


Figure 1. Conceptual framework

3. Research method

This study adopts a quantitative research approach grounded in the philosophy of positivism (Sugiyono, 2020), using a structured survey to test hypothesized relationships among numerically measured variables. The population comprises accounting and finance employees working across all ten Type C hospitals in Manado City (RS Advent Manado, RS Islam Sitti Maryam, RS Manado Medical Center, RS Mata Sulawesi Utara, RSU GMIM Pancaran

Kasih, RS Dr. J. H. Awaloei Manado, RS TNI-AD Robert Wolter Mongisidi, RSIA Kasih Ibu, RSIA Kirana Manado, and RS Hermina Manado). Respondents were selected through simple random sampling, in which every eligible employee has an equal chance of being included regardless of any underlying stratification (Sugiyono, 2020). Questionnaires were distributed from 12 July 2025 to 31 January 2026; all 65 distributed questionnaires were completed and returned, yielding a 100 percent response rate. Because the

sampling frame effectively covers the full population of accounting and finance staff at Type C hospitals in Manado at the time of data collection, the achieved sample closely approximates a census of the target population rather than a small fraction drawn from a much larger, unquantified pool.

For a PLS-SEM model containing three two-way interaction terms, adequacy of $n = 65$ was additionally assessed using the inverse square root method (Kock and Hadaya, 2018), which for a minimum path coefficient of approximately 0.20 and a significance level of 0.05 indicates a minimum required sample in the range of 55–70 for adequate statistical power; the achieved sample therefore falls at the lower bound of what this method recommends for models with multiple interaction terms, a constraint that is revisited when interpreting the non-significant moderation results in Section 4. Interaction terms for the three moderation paths (Tenure $\times$ Work Stress, Tenure $\times$ Work Motivation, Tenure $\times$ Compensation) were constructed using the product-indicator approach in SmartPLS, consistent with the reflective measurement of the moderator and predictor constructs (Hair et al., 2022).

Primary data were collected through a structured questionnaire using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The instrument measured four constructs, work stress (X1), work motivation (X2), compensation (X3), and employee performance (Y), together with the moderating variable, tenure (Z), which was captured through respondents' self-reported length of service, scored on a five-point scale ranging from 1 to 5 years (1) to more than 20 years (5). Work stress was operationalized through indicators of workload, authority and responsibility, and unfair or inequitable treatment (Yuliani, 2023); work motivation through indicators of achievement, affiliation, and power

needs; compensation through indicators of wages and salaries, incentives, and allowances and facilities and employee performance through indicators of quality, quantity, and presence or attendance (Sukiyah et al., 2021). Secondary data were drawn from relevant prior studies and scientific journals, hospital administrative regulations on financial recording, reporting, and auditing, and official institutional documents related to financial and accounting information systems.

Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) in SmartPLS, a technique designed to model and simultaneously estimate complex relationships among multiple dependent and independent variables (Hair et al., 2021). The analysis proceeded through evaluation of the measurement model (outer model), the structural model (inner model), a multicollinearity check, and hypothesis testing. The outer model was assessed for convergent validity using the Average Variance Extracted (AVE), with a benchmark value above 0.50, and for discriminant validity using the Heterotrait-Monotrait ratio (HTMT), with reference values below 0.90 (Hair et al., 2021). Reliability was evaluated using indicator loadings, for which a threshold above 0.708 is recommended, and construct-level reliability using Cronbach's alpha and composite reliability, both with reference values above 0.70 (Hair et al., 2021). Multicollinearity among predictor and moderator constructs was assessed using the Variance Inflation Factor (VIF), with values below 3 indicating no serious multicollinearity concern and values at or above 5 indicating a serious problem (Hair et al., 2019).

The structural (inner) model was evaluated using the coefficient of determination (R^2), for which values around 0.75, 0.50, and 0.25 are generally regarded as substantial, moderate, and weak, respectively, in social-science

research (Hair et al., 2021); path coefficients, whose significance was assessed through bootstrapped standard errors and associated t-values; effect size (f^2), for which 0.02, 0.15, and 0.35 represent small, medium, and large effects, respectively (Hair et al., 2022); and predictive relevance (Q^2), obtained through the blindfolding procedure, where values greater than zero indicate that the structural model has meaningful predictive

relevance for the endogenous construct. A hypothesis was considered supported when its associated p-value was less than or equal to 0.05 and its t-statistic was greater than or equal to 1.96 at the 5 percent significance level.

4. Result and discussion

Respondent characteristics

Table 1 summarizes the demographic characteristics of the 65 respondents.

Table 1. Respondent characteristics

Characteristic	Category	n	%
Gender	Female	37	56.9
	Male	28	43.1
Education	Senior high school	19	29.2
	Diploma (D3)	16	24.6
	Bachelor's (S1)	28	43.1
	Master's (S2)	2	3.1

Source: Primary data, 2026

The sample is majority female (56.9 percent) and predominantly educated to bachelor's-degree level or above (46.2 percent hold an S1 or S2 qualification), consistent with the technical, standards-based nature of hospital accounting and finance work. For tenure, the mean score across the five-point scale was 2.77 (SD = 0.76, minimum = 1, maximum = 5), placing the average respondent in the moderate category between the "6–10 years" and "11–15 years" tenure brackets; this distribution, rather than a specific concentration at any single tenure band, is

referenced when interpreting the non-significant moderation results below.

Measurement (outer) model evaluation

Prior to structural-model estimation, several indicators with outer loadings below the recommended 0.70 threshold (X1.3, X2.5, X2.9, X3.2, X3.4, X3.11, and X3.16) were eliminated through an iterative process that jointly considered their loading values and their effect on each construct's AVE, composite reliability, and Cronbach's alpha. All remaining indicators, reported in Table 2, loaded above 0.70.

Table 2. Outer loadings of retained indicators

Construct	Indicators (retained)	Loading range
Work Stress (X1)	X1.1, X1.2, X1.4, X1.5, X1.6, X1.7	0.797–0.868
Work Motivation (X2)	X2.1, X2.2, X2.3, X2.4, X2.6, X2.7, X2.8	0.791–0.855
Compensation (X3)	X3.1, X3.3, X3.5–X3.10, X3.12–X3.15	0.764–0.846
Employee Performance (Y)	Y.1–Y.6	0.806–0.885
Tenure (Z) and interaction terms	Z, Z×X1, Z×X2, Z×X3 (single-item)	1.000

Table 3. Convergent validity and internal-consistency reliability

Construct		Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	AVE	Conclusion	
Work Stress (X1)		0.915	0.923	0.933	0.700	Valid & reliable	
Work Motivation (X2)		0.926	0.957	0.939	0.688	Valid & reliable	
Compensation (X3)		0.950	0.956	0.956	0.646	Valid & reliable	
Employee Performance (Y)		0.918	0.923	0.936	0.711	Valid & reliable	

All four constructs exceed the 0.50 AVE benchmark for convergent validity and the 0.70 benchmark for Cronbach's alpha and composite reliability, confirming

that the retained indicators validly and reliably represent their respective constructs.

Table 4. Discriminant validity (heterotrait-monotrait ratio)

	Employee Performance (Y)	Compensation (X3)	Tenure (Z)	Work Motivation (X2)
Compensation (X3)	0.319			
Tenure (Z)	0.295	0.105		
Work Motivation (X2)	0.336	0.303	0.092	
Work Stress (X1)	0.363	0.322	0.145	0.374

Every HTMT value falls below the 0.90 threshold, indicating that the five

constructs are empirically distinct and that discriminant validity is established.

Table 5. Variance Inflation Factor (VIF)

Predictor path	VIF
Work Stress → Employee Performance	1.317
Work Motivation → Employee Performance	1.296
Compensation → Employee Performance	1.299
Tenure → Employee Performance	1.046
Tenure × Work Stress → Employee Performance	1.383
Tenure × Work Motivation → Employee Performance	1.338
Tenure × Compensation → Employee Performance	1.287

All VIF values, including those for the three interaction terms, remain well below the conservative threshold of 3, ruling out multicollinearity between the moderating terms and their constituent main-effect predictors. This diagnostic is directly

relevant to interpreting the large-effect-size, non-significant-path pattern reported below.

Structural (inner) model results

The structural model produced an R-square value of 0.797 (adjusted R-square of 0.772) for employee performance, indicating that work stress, work motivation, compensation, tenure, and their moderating interactions jointly explain 79.7 percent of the variance in

employee performance, a value that falls within the substantial range and points to a stable and strongly explanatory model. The model's Q-square value of 0.311, obtained through blindfolding, exceeded zero and confirmed that the model has meaningful predictive relevance for employee performance.

Table 6. Effect Sizes (f^2)

Path	f^2	Category (Cohen, 1988)
Work Stress → Employee Performance	0.286	Medium
Work Motivation → Employee Performance	0.331	Large
Compensation → Employee Performance	0.294	Medium
Tenure → Employee Performance	0.496	Large
Tenure × Work Stress → Employee Performance	0.485	Large
Tenure × Work Motivation → Employee Performance	0.356	Large
Tenure × Compensation → Employee Performance	0.522	Large

Table 7 summarizes the path coefficients, t-statistics, and p-values obtained through bootstrapping in

SmartPLS, together with the resulting decision for each of the six hypothesized relationships.

Table 7. PLS-SEM bootstrapping results and hypothesis testing

Path	β (O)	SD	t (O/STDEV)	p	Decision
H1: Work Stress → Employee Performance	-0.277	0.139	1.992	0.046	Supported
H2: Work Motivation → Employee Performance	0.295	0.143	2.067	0.039	Supported
H3: Compensation → Employee Performance	0.279	0.138	2.024	0.043	Supported
H4: Tenure × Work Stress → Employee Performance	-0.312	0.242	1.288	0.198	Not supported
H5: Tenure × Work Motivation → Employee Performance	0.271	0.292	0.927	0.354	Not supported
H6: Tenure × Compensation → Employee Performance	0.314	0.248	1.267	0.205	Not supported

Work stress showed a negative path coefficient of -0.277 ($t = 1.992$, $p = 0.046$), confirming that higher levels of work stress are associated with lower employee performance and supporting H1. This result is consistent with Goal Setting Theory, which holds that performance depends on employees' ability to sustain focus and commitment toward a defined

goal: elevated stress undermines the psychological conditions needed to direct effort effectively, reducing the concentration and precision that accounting and finance tasks such as transaction recording, financial statement preparation, and data verification demand within tight deadlines. The finding aligns with earlier evidence that work stress

exerts a negative and significant effect on employee performance, with rising stress associated with declining output quality and quantity (Yuliani, 2023).

Work motivation showed a positive path coefficient of 0.295 ($t = 2.067$, $p = 0.039$), confirming that higher motivation is associated with higher performance and supporting H2. Among accounting and finance staff, high motivation is likely to translate into stronger commitment to producing accurate financial reports, completing financial administration on schedule, and managing financial data in accordance with established procedures. This result corroborates earlier research showing that work motivation has a positive and significant effect on performance.

Compensation showed a positive path coefficient of 0.279 ($t = 2.024$, $p = 0.043$), confirming that better compensation is associated with higher performance and supporting H3. Employees who perceive their compensation as commensurate with their responsibilities are more likely to sustain the effort needed to produce accurate financial statements and remain accountable for the funds and information under their charge. This result is consistent with prior evidence that compensation has a positive and significant effect on employee performance (Nugraha and Tjahjawi, 2017).

None of the three tenure-moderation hypotheses (H4–H6) were supported, despite each interaction term showing a large effect size under Cohen's (1988) convention ($f^2 = 0.356$ – 0.522). Because the VIF values for all three interaction terms remain low (1.29–1.38; Table 5), multicollinearity between the interaction terms and their constituent main effects can be ruled out as the explanation for this pattern. A more plausible explanation is statistical power: estimating three simultaneous two-way interaction terms from a sample of 65 places this model near the lower bound of what the inverse-

square-root method recommends for detecting effects of this magnitude, so that the true interaction effects, if present, could be masked by the comparatively wide bootstrapped standard errors evident in Table 7 ($SD = 0.242$ – 0.292 for the interaction paths, roughly double the SD observed for the main-effect paths). Substantively, this consolidated non-finding indicates that tenure neither strengthens nor weakens the effects of stress, motivation, or compensation on performance in this sample: the effects of these three variables on performance appear to operate in broadly similar ways whether an employee is new to the role or has served for many years. Because respondents' tenure clustered around the moderate range (mean = 2.77 on the five-point scale, corresponding to roughly 6–15 years of service; Table 1) rather than spanning the full range from new hires to very long-tenured staff, the restricted variation in tenure itself may also have limited the statistical opportunity to detect a differentiating, moderating role, independent of the sample-size constraint. Under Human Capital Theory, longer tenure should, in principle, translate into greater accumulated skill and experience that buffers or amplifies these relationships; the present results instead suggest that, at minimum in this restricted-range, moderate-sample setting, the accumulated experience associated with tenure did not detectably alter the strength of the stress-, motivation-, or compensation-performance relationships. For the motivation path specifically, this departs from Alriansyah et al. (2023), who reports a significant positive moderation effect of tenure on motivation among hospital accounting and finance employees in the same city; the discrepancy may reflect differences in sample composition or the specific hospitals sampled, and is a natural target for replication in future research using a larger, tenure-diverse sample.

5. Conclusion

This study found that work stress negatively, and work motivation and compensation positively, affect the performance of accounting and finance employees at Type C hospitals in Manado City, jointly explaining a substantial share of the variance in performance, while tenure did not significantly moderate any of these relationships. These results extend Goal Setting Theory and Human Capital Theory into hospital financial administration, and the large-but-non-significant moderation effects, together with VIF diagnostics ruling out multicollinearity, point to limited statistical power rather than a genuine absence of a moderating mechanism, an issue future PLS-SEM studies should test with larger, tenure-diverse samples.

Hospital management should therefore treat stress mitigation, motivational support, and equitable compensation as universal priorities regardless of employee seniority. This study is limited by its single-city sample of 65 employees, cross-sectional design, and moderate-range tenure distribution, which may have constrained power to detect moderation; future research should replicate the model with larger, tenure-diverse and adequately powered samples, incorporate qualitative approaches, extend to other hospital types or sectors, and examine alternative moderators or mediators such as job satisfaction or organizational commitment.

References

- Alawiyah, S. (2020). Pengaruh gaji, masa kerja, dan motivasi kerja terhadap kinerja karyawan. *PRISMA (Platform Riset Mahasiswa Akuntansi)*, 1(2), 102–111. <https://ojs.stiesia.ac.id/index.php/prisma/article/view/423>
- Alfiansyah, M. (2021). Pengaruh kompensasi dan kepuasan kerja terhadap kinerja karyawan di Rumah Sakit Umum Jampangkulon. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 4(1), 145–155. <https://jurnal.umsu.ac.id/index.php/MANEGGIO/article/view/6774>
- Alriansyah, A., Sawabi., Wicaksono, A. Y., Indarto, V., Reni, N. D., Musarofah, S. (2023). Pengaruh insentif motivasi kerja terhadap kinerja karyawan dengan masa kerja sebagai variabel moderasi di Kantor Redaksi Harian Pagi Lamongan. *Jurnal Ekonomi Bisnis dan Akuntansi*, 3(3), 1–13. <https://garuda.kemdiktisaintek.go.id/documents/detail/4367249>
- Aprisal, T., Azuwandri, & Ditasman. (2025). Strategi motivasi kerja pegawai di Kantor Lurah Pekan Sabtu Kecamatan Selebar Kota Bengkulu. *Jurnal STIA Bengkulu: Committee to Administration for Education Quality*, 11(1), 89–100. <https://doi.org/10.56135/jsb.v11i1.209>
- Aulia, M. (2021). Pengaruh stres kerja terhadap kinerja karyawan PT PLN (Persero) Area Jambi Rayon Telanaipura. *Jurnal Manajemen Terapan dan Keuangan (Mankeu)*, 10(2), 261–268. <https://doi.org/10.22437/jmk.v10i02.13062>
- Awu, E. (2025). Human capital theory: Viewing employees as organizational assets. *International Journal of Academic Management Science Research*, 9(3), 370–375. http://ijeais.org/wp-content/uploads/2025/3/abs/IJAMS_R250330.html
- Becker, G. S. (1993). *Human capital: A theoretical and empirical analysis, with special reference to education* (3rd edition). University of Chicago Press.
- Cohen, J. (1988). *Statistical power analysis for the behavioral*

- sciences. (2nd edition). Lawrence Erlbaum Associates.
- Fajriansyah, Y., Kalangi, L., & Lambey, R. (2024). Pengaruh stres kerja, kepuasan kerja, dan komitmen organisasi terhadap turnover intention auditor pada Kantor Akuntan Publik di Kota Manado. *Current Financial and Accounting Business Review (CFABR)*, 3(2), 86–95.
<https://doi.org/10.58784/cfabr.155>
- Far Far, O. (2022). Analisis jabatan tim casemix dalam upaya peningkatan klaim BPJS di Rumah Sakit Karya Medika II Tambun Bekasi tahun 2019. *Jurnal Manajemen dan Administrasi Rumah Sakit Indonesia (MARSI)*, 6(2), 211-219.
<https://ejournal.urindo.ac.id/index.php/MARSI/article/view/2831>
- Fatin, H. K., Handayani, R., Irfandi, A., & Handayani, P. (2023). Hubungan antara masa kerja dan kelelahan dengan stres kerja pada pekerja konstruksi. *Jurnal Ilmu Kesehatan dan Gizi (JIKG)*, 1(4), 156–165.
<https://doi.org/10.55606/jikg.v1i4.1788>
- Goni, G. H., Manoppo, G., Rogahang, J. J. (2021). Pengaruh motivasi kerja terhadap peningkatan kinerja karyawan pada PT Bank Rakyat Indonesia Cabang Tahuna. *Productivity*, 2(4), 330-335.
<https://ejournal.unsrat.ac.id/v3/index.php/productivity/article/view/35047>
- Hair, J. F., Jr., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). *Partial least squares structural equation modeling (PLS-SEM) using R: A workbook*. Springer.
<https://doi.org/10.1007/978-3-030-80519-7>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). *A primer on partial least squares structural equation modeling (PLS-SEM)* (3rd edition). Sage Publications.
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2–24.
<https://doi.org/10.1108/EBR-11-2018-0203>
- Hasibuan, M. S. P. (2017). *Manajemen sumber daya manusia*. Bumi Aksara.
- Kock, N., & Hadaya, P. (2018). Minimum sample size estimation in PLS-SEM: The inverse square root and gamma-exponential methods. *Information Systems Journal*, 28(1), 227–261.
<https://doi.org/10.1111/isj.12131>
- Locke, E. A., & Latham, G. P. (2002). Building a practically useful theory of goal setting and task motivation: A 35-year odyssey. *American Psychologist*, 57(9), 705–717.
<https://doi.org/10.1037/0003-066X.57.9.705>
- Ng, T. W. H., & Feldman, D. C. (2010). Organizational tenure and job performance. *Journal of Management*, 36(5), 1220–1250.
<https://doi.org/10.1177/0149206309359809>
- Nugraha, A., & Tjahjawati, S. S. (2017). Pengaruh kompensasi terhadap kinerja karyawan. *Jurnal Riset Bisnis dan Investasi (JRBI)*, 3(3), 24–32.
<https://doi.org/10.35313/jrbi.v3i3.942>
- Pattiwael, M., tetelepta, M. M., & Sahertian, O. L. (2023). Pengaruh stres terhadap kinerja karyawan PT Federal International Finance Group Cabang Kota Ambon. *Jurnal Administrasi Terapan*, 2(1), 39-47.
<https://ejournal-polnam.ac.id/index.php/jat/article/view/1378>

- Rahim, M., Idris, M., & Asri. (2023). *Pengaruh beban kerja, stres kerja, dan motivasi terhadap kinerja pegawai*. *Gendhera Buana Jurnal (GBJ)*, 1(2), 158-167. <https://ejurnal.nobel.ac.id/index.php/gbj/article/view/3522>
- Rika, P., & Suci, M. (2022). Pengaruh kompensasi dan motivasi kerja terhadap kinerja karyawan pada CV Winih Adi. *BISMA: Jurnal Manajemen*, 8(1), 90-99. <https://ejournal.undiksha.ac.id/index.php/bisma-jm/article/view/33836>
- Robbins, S. P., & Judge, T. (2022). *Organizational behavior*. (18th edition). Pearson.
- Septiani, S., Senoaji, F., Maghfirah, N., Martha, D., Agustina, A., Solihat, I., Chandra, F., Musdalifah., Rachmat, S. R. A. Gusnafitri., Awa., Baqi, M. P. A., Meliana., Sugina., Lailla, N., Nurrokhim, I., Soleh, O., & Solihin, I. (2024). *Manajemen kompensasi*. PT Sada Kurnia Pustaka.
- Septiawan, B., Firdaus, M., & Ramadhan, A. (2020). *Motivasi kerja dan generasi Z (teori dan penerapan)*. Zaida Digital Publishing.
- Sugiarto, A., & Nanda, A. W. (2020). Stres kerja: Pengaruhnya terhadap motivasi kerja dan kinerja karyawan. *Jurnal Ilmiah Sosial dan Humaniora (JISH) Undiksha*, 9(2), 276–288. <https://doi.org/10.23887/jish-undiksha.v9i2.21302>
- Sugiyono. (2020). *Metode penelitian kuantitatif, kualitatif, dan R&D*. (19th edition). Alfabeta.
- Sukiyah, N. D. A., Venanda, M. F. E., & Dwiridotjahjono, J. (2021). Pengaruh motivasi kerja dan disiplin kerja terhadap kinerja karyawan di perusahaan PTPN X Pabrik Gula Lestari Kertosono. *Jurnal Manajemen dan Organisasi (JMO)*, 12(2), 99–108. <https://doi.org/10.29244/jmo.v12i2.33868>
- Sulastrri, & Onsardi. (2020). Pengaruh stres kerja dan beban kerja terhadap kinerja karyawan. *Journal of Management and Business (JOMB)*, 2(1), 83-98. <https://doi.org/10.31539/jomb.v2i1.1215>
- Suputra, I. K. W., Gama, A. W. S., & Astiti, N. P. Y. (2020). Pengaruh beban kerja, stres kerja, dan kompensasi terhadap kinerja karyawan pada PT Bali Cukup Mandiri. *E-Jurnal Manajemen*, 5(1), 101–113. <https://ejournal.unmas.ac.id/index.php/emas/article/view/9897/7473>
- Suswati, E. (2022). *Motivasi kerja*. Media Nusa Creative.
- Widianti, P., & Herlina, H. (2023). Pengaruh beban kerja dan stres kerja terhadap kinerja karyawan. *Indonesian Journal of Economic and Business*, 1(2), 81–92. <https://jurnal.pdpi.or.id/index.php/ijeb/article/view/30>
- Widodo, D. S. (2022). Model kinerja karyawan: Kompetensi, kompensasi, dan motivasi (literature review MSDM). *Jurnal Ilmu Multidisiplin*. <https://greenpub.org/jim/article/view/1>
- Yuliani, S. (2023). *Pengaruh stres kerja dan motivasi terhadap kinerja karyawan pada PT Buana Finance Jambi* [Undergraduate thesis, Universitas Batanghari Jambi]. <http://repository.unbari.ac.id/2866/>
- Zainal, V. R., Ramly, M., Mutis, T., & Arafah, W. (2018). *Manajemen sumber daya manusia untuk perusahaan; Dari teori ke praktik*. (3rd edition). Rajawali Pers.
- Zuwanda, Yusra, & Rahmi, N. (2025). Analysis of the influence of work experience, work morale, and working period on employee

productivity at the Birem Bayeun
Sub-district Office, East Aceh.
*Journal of Economics,
Management and Trade*, 9(1), 55–

62.
[https://journal.lembagakita.com/em
t/article/view/3413](https://journal.lembagakita.com/emt/article/view/3413)