

Determining Factor of Village Financial Managers Moderated by Coworker Support

*Determining Factor of
Village Financial
Managers*

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ABSTRACT

The success of a village is determined by its vision and mission, but it also depends on the quality and capabilities of the village officials. The performance of village financial managers is influenced by individual capabilities and responsibilities; however, other factors also play a role. This study seeks to ascertain the effect of work-life balance and job stress on the performance of village financial managers, with peer support serving as a moderating variable. This quantitative analysis utilized primary data collected via an online questionnaire. The respondents in this study were 51 village finance managers in the Banjarharjo Subdistrict of Brebes Regency. Incidental sampling was used in this study. In addition, the data was analyzed utilizing the Partial Least Squares technique. The findings of the examination support all hypotheses that work-life balance and job stress significantly affect performance. Village financial managers who can maintain a balance between work and personal life show more optimal performance, while job stress that is not managed properly has been proven to reduce work effectiveness. In addition, the results of this study validate that coworker support plays a significant role in moderating these two relationships.

Keywords: Coworker Support, Job Stress, Performance, Work-Life Balance.

INTRODUCTION

The availability of human capital within an institution is a critical factor influencing the effectiveness of organizational activities. Institutions require individuals with strong critical thinking skills and the capacity to perform tasks aligned with organizational objectives (Rauf et al., 2024). High-quality human capital positively contributes to the achievement of organizational goals (Mubaraq et al., 2024). Regardless of how sophisticated an organization's strategy may be, optimal performance cannot be achieved without effective human capital management. Organizational success is therefore determined not only by vision, mission, and strategy but also by the quality and capability of its human resources. In the public sector context, particularly in village governance, managing human capital effectively is essential to ensure financial accountability and service delivery.

One important dimension of human capital management is work-life balance. Work-life balance encompasses the equilibrium between professional responsibilities and personal life, both of which contribute to individual satisfaction (Oludayo et al., 2018; Bataineh, 2019). Employees frequently encounter challenges in balancing job demands with personal and family responsibilities. An imbalance between these domains can lead to psychological stress, reduced performance, and negative impacts on social and familial relationships. Effective management of time, energy, and priorities is therefore necessary to minimize role conflict. Balancing work and family responsibilities remains challenging and can potentially reduce employee productivity and well-being (Dow-Clarke, 2002;

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Meenakshi et al., 2013). Consequently, implementing work-life balance requires careful management of available resources, including time, energy, and workload (Delecta, 2011). Understanding how work-life balance influences employee performance is thus essential (Preena, 2021).

In the context of village governance, the performance of village financial managers is crucial. Performance refers to the work achievements resulting from the execution of tasks based on quality and quantity standards within a specific period (Lestari et al., 2024). Performance plays a vital role in achieving organizational goals effectively (Mustikasari & Frianto, 2024). However, performance is influenced by various psychological and organizational factors, including work-life balance, job stress, and coworker support (Rauf et al., 2024). Stress arises when there is a perceived imbalance between personal resources and job demands (Khalil & Siddiqui, 2023). If not managed properly, stress can disrupt emotions, thinking patterns, and overall well-being, potentially decreasing motivation and engagement (Mustikasari & Frianto, 2024; Lestari et al., 2024).

Village financial managers carry substantial responsibilities, including planning, implementing, administering, and reporting village budgets while ensuring financial accountability. These responsibilities often involve managing large public funds, preparing complex reports, and interacting intensively with the community and supervisory institutions. Heavy workloads, limited knowledge, and high external pressures may contribute to job stress, which in turn affects overall performance. Although no specific cases have explicitly identified insufficient work-life balance as the primary cause of village fund misappropriation in Banjarharjo District, Brebes, conceptual analysis suggests that excessive work pressure and imbalance may become hidden risk factors. Fatigue and burnout can reduce accuracy, increase reporting errors, and influence decision-making related to fund allocation, potentially opening opportunities for unethical behavior (Oracca, 2019).

In addition to work-life balance and job stress, coworker support plays a significant role in shaping employee performance. Coworker support refers to the extent to which individuals believe assistance and support from colleagues are available when needed (Saputra & Kurniawan, 2024). When village financial managers feel supported by colleagues, they tend to experience higher job satisfaction and reduced turnover intentions (Kuzey, 2018; Kurniawan & Naeni, 2021). Support in the form of cooperation, camaraderie, and helpfulness fosters a conducive work environment and enhances job satisfaction (Rudianto & Murniati, 2019). Moreover, coworker support can mitigate the negative effects of job stress, increase motivation, and improve task effectiveness.

Despite the growing body of literature on employee performance, limited attention has been paid to the human resource management practices affecting village financial managers, particularly in public-sector organizations. Work-life balance and job stress are two critical factors influencing performance, yet their interaction with coworker support in the context of village financial management remains underexplored (Ganapathi & Sreeramana, 2024). Given the strategic role of village financial managers in ensuring transparency, accountability, and proper budget execution, understanding these factors is essential for strengthening public financial governance.

Therefore, this study aims to examine the influence of work-life balance, job stress, and coworker support on the performance of village financial managers. It seeks to analyze how work-life balance and job stress affect performance, as well as how coworker support contributes to enhancing performance. By addressing these objectives, this research is expected to provide empirical evidence and practical recommendations for local governments in developing adaptive, humane, and sustainable human resource management strategies to strengthen accountability and optimize public service delivery.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Effect of Work-Life Balance on the Performance of Village Financial Managers

Employee performance is a crucial factor in driving overall organizational effectiveness (Jackson & Frame, 2018; Wau & Purwanto, 2021). It plays a significant role

in determining organizational success, as it directly contributes to the achievement of goals and sustained progress (Saputra & Kurniawan, 2024). Therefore, organizations must design policies that support continuous improvement in employee performance. High performance is essential to ensure service quality, stakeholder satisfaction, and the successful implementation of organizational programs. Efforts to enhance performance can be carried out through training initiatives, incentive systems, and effective management practices.

Work-life balance refers to the extent to which an individual can engage in balanced and satisfying roles, both in terms of time allocation and psychological involvement, in managing work and personal responsibilities without experiencing conflict between the two (Timbuleng et al., 2023; Marhanah et al., 2025). It reflects a person's ability to regulate when, where, and how work is carried out while effectively distributing time and energy between professional and personal life (Lazăr et al., 2010; Abioro et al., 2018). Achieving this balance is essential, as it contributes to psychological stability, job satisfaction, and overall well-being (Turangan et al., 2022). A supportive work environment that enables employees to harmonize work and personal roles can enhance performance and organizational effectiveness (Wolor, 2020).

On the other hand, a work-life imbalance can result in excessive stress, role conflict, and burnout, which lowers motivation, output, and the caliber of work results. Disruptions in emotional stability and focus can negatively affect performance and hinder the achievement of organizational goals. Empirical evidence consistently indicates that Work-Life Balance has a positive and significant influence on employee performance (Kurniasari & Qi, 2022; Adhitarma & Adnyani, 2023; Murniawati & Achmad, 2024). These results emphasize the need to put in place procedures and policies that assist staff members in striking a good balance between their personal and professional obligations.

H1: Work-life balance has a positive effect on the performance of village financial managers.

The Effect of Job Stress on the Performance of Village Financial Managers

Job stress is a psychological response that affects an individual's emotions, thoughts, and overall condition due to a mismatch between job demands and personal abilities (Shakila et al., 2022). This stress may arise from various factors, including organizational changes, role ambiguity, poor workplace relationships, lack of support from coworkers or supervisors, and excessive workloads (Supriyadi et al., 2022). When not properly managed, Job stress can disrupt both physical and mental well-being and ultimately reduce employee performance (Mahyani & Jufri, 2020). Excessive and prolonged stress may also hinder individuals' interactions with their work environment and produce broader negative consequences (Makkira et al., 2022; Schoger, 2025). Therefore, effective stress management is essential for both individuals and organizations, as it supports well-being while contributing to the achievement of organizational goals (Prihastuty & Yustini, 2024).

Job stress represents an emotional and psychological reaction to work pressure that influences physical health, mental stability, and behavioral functioning (Gultom et al., 2024). High and sustained levels of stress can reduce motivation, concentration, and work effectiveness, leading to decreased performance in terms of quality, quantity, and timeliness. However, when managed appropriately, a certain level of stress may function as a motivating force that enhances performance. Empirical findings show mixed results regarding this relationship. Fitri (2024) found that job stress has a significant negative effect on job performance, whereas Shakila et al. (2022) reported a significant positive relationship between job stress and employee performance. These differing findings indicate the need for further examination of the role of job stress in shaping employee outcomes.

H2: Job stress has a positive effect on the performance of village financial managers.

Coworker Support as a Moderating Variable

Coworker support refers to the assistance provided by fellow employees, including emotional encouragement, attention, appreciation, and mutual help within the workplace (Widodo, 2023). This support fosters positive social relationships, strengthens a sense of belonging, reduces psychological stress, and motivates employees to perform optimally. Coworker support encompasses emotional, informational, and instrumental assistance in completing tasks and managing work-related pressures. When employees feel valued and supported by colleagues, they are better able to manage workload demands, maintain job satisfaction, and enhance overall performance, particularly when they experience a healthy work-life balance. In collaborative environments, such support also promotes open communication and trust among team members. Ultimately, strong coworker support creates a more resilient workforce that can adapt effectively to organizational challenges.

Additionally, the association between work-related factors and employee performance is moderated by the support of coworkers. High levels of support can lessen the detrimental effects of job stress on performance and enhance the benefits of work-life balance. Employees who receive strong support are more capable of coping with pressure, reducing emotional burdens, and maintaining psychological resilience. Conversely, low coworker support may intensify stress and weaken performance outcomes. Empirical evidence indicates that coworker support moderates the effect of job stress on employee performance, highlighting its strategic role in organizational settings (Timbuleng et al., 2023; Devi, 2024).

H3: Coworker support moderates the effect of work-life balance on the performance of village financial managers.

H4: Coworker support moderates the effect of job stress on the performance of village financial managers.

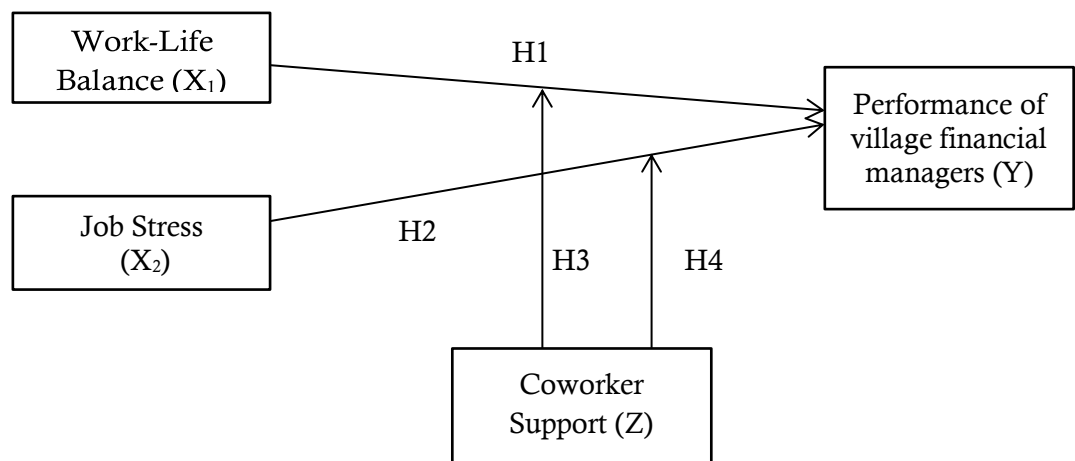


Figure 1. Research Model

As shown in Figure 1, the research model illustrates the relationships between work-life balance, job stress, coworker support, and the performance of village financial managers. Work-life balance and job stress are proposed to have direct effects on performance, represented by H1 and H2. Coworker support is positioned as a moderate variable that influences the strength of these relationships, as indicated by H3 and H4. This means that supportive workplace relationships may strengthen positive effects or reduce negative impacts on performance. The model reflects how individual well-being and social support collectively shape the performance of village financial managers.

RESEARCH METHODS

This study adopted a quantitative research design, as suggested by Sugiyono (2019), to systematically examine the relationships among the proposed variables. The research was conducted in Banjarharjo District, Brebes Regency, involving village financial managers as the unit of analysis. The population consisted of all village financial managers in the district, and 51 respondents were selected using an incidental sampling technique. This approach was considered appropriate due to accessibility and the practical conditions in the field. Structured questionnaires that were given to respondents directly were the main method used to gather data. To enrich and clarify the findings, the researcher also conducted interviews and limited observations, allowing a deeper understanding of the actual working conditions experienced by the participants.

The primary research tool was a questionnaire with a five-point Likert scale from 1 (strongly disagree) to 5 (strongly agree). The study examined four variables: Performance of village financial managers (Y), work-life balance (X1), job stress (X2), and coworker support (M). Performance was defined as an employee's capability to carry out assigned tasks effectively and measurably, reflected in indicators such as work quality, work quantity, timeliness, effectiveness, and independence. Work-life balance refers to the extent to which individuals are able to balance professional and personal responsibilities, measured through time balance, involvement balance, and satisfaction balance. Job stress was conceptualized as a condition of tension influencing emotions, cognitive processes, and physical well-being, with indicators including task demands, role demands, interpersonal demands, organizational demands, organizational structure, and leadership (Massie et al., 2018; Safitri & Astutik, 2019). Coworker support was understood as emotional and practical assistance received from colleagues, encompassing emotional, instrumental, informational, and companionship support (Prahara & Rayana, 2023). This study employs Partial Least Squares-Structural Equation Modeling (PLS-SEM) via SmartPLS software to analyze the interrelationships between the proposed variables. The analysis encompasses the evaluation of the measurement model for validity and reliability, as well as the structural model to test hypotheses through R squared, t-statistics, and p-values.

RESULTS

The purpose of the outer model evaluation is to determine how well each indicator explains its corresponding latent variable. Convergent validity, discriminant validity, and composite reliability are the parameters utilized in the outer model analysis with SmartPLS. Employee performance, coworker support, work-life balance, and job stress are all indicators of the convergent validity of the reflective measurement model in this study. These indicators were evaluated using the correlation between item scores and construct scores. A correlation is deemed high if it is higher than 0.70 with the construct (Rahadi, 2023).

Table 1. Convergent Validity & Reliability Results

Variable	Indicator	Outer Loading	Cronbach's Alpha	Composite Reliability	Description
Work-Life Balance (X1)	X1.1	0.879	0.903	0.926	Valid & Reliable
	X1.2	0.820			
	X1.3	0.774			
	X1.4	0.838			
	X1.5	0.767			
	X1.6	0.848			
Job Stress (X2)	X2.1	0.814	0.937	0.946	Valid & Reliable
	X2.2	0.748			
	X2.3	0.732			
	X2.4	0.713			
	X2.5	0.915			
	X2.6	0.788			
	X2.7	0.820			

Variable	Indicator	Outer Loading	Cronbach's Alpha	Composite Reliability	Description
Performance of Village Financial Managers (Y)	X2.8	0.776	0.923	0.936	Valid & Reliable
	X2.9	0.864			
	X2.10	0.809			
	Y1	0.776			
	Y2	0.790			
	Y3	0.714			
	Y4	0.709			
	Y5	0.767			
	Y6	0.814			
	Y7	0.792			
Coworker Support (Z)	Y8	0.755	0.907	0.925	Valid & Reliable
	Y9	0.770			
	Y10	0.805			
	Z1	0.764			
	Z2	0.792			
	Z3	0.751			
	Z4	0.833			
	Z5	0.818			
Z6	0.742				
Z7	0.786				
Z8	0.737				

All of the outer loading values in Table 1 are higher than 0.70, meaning that every indicator has satisfied the convergent validity threshold. As a result, it can be said that the study's indicators are sufficient and appropriate for additional research. Additionally, every variable's Cronbach's Alpha and Composite Reliability value is greater than 0.70, indicating the measurement items' dependability. Therefore, for further structural model testing, the constructs in this study are both valid and reliable. These findings demonstrate that the indicators consistently represent their respective latent variables. Consequently, the measurement model provides a strong foundation for analyzing the relationships among the constructs in the structural model.

Table 2. Discriminant Validity Results

Variable	Coworker Support	Performance	JS*CWS-P	Job Stress	WLB*CWS-P	Work-Life Balance
Coworker Support	0.825					
Performance of Village Financial Managers	0.928	0.834				
JS*CWS-P	-0.219	-0.110	1.000			
Job Stress	0.891	0.898	-0.068	0.807		
WLB*CWS-P	-0.176	-0.082	0.891	0.054	1.000	
Work-Life Balance	0.862	0.866	-0.054	0.930	0.007	0.849

By comparing the square root of the Average Variance Extracted (AVE) with the correlations between constructs, discriminant validity is evaluated. If a construct's square root of its AVE value is higher than its correlations with other constructs in the model, it is deemed to have adequate discriminant validity. Table 2 shows that the square root of AVE for coworker support (Z), work-life balance (X1), job stress (X2), and village financial managers' performance (Y) is greater than the corresponding inter-construct correlations. This suggests that every construct satisfies the discriminant validity requirement and is empirically different from the others. As a result, the reflective measurement model exhibits strong validity, and each variable's measuring tools are regarded as dependable and consistent.

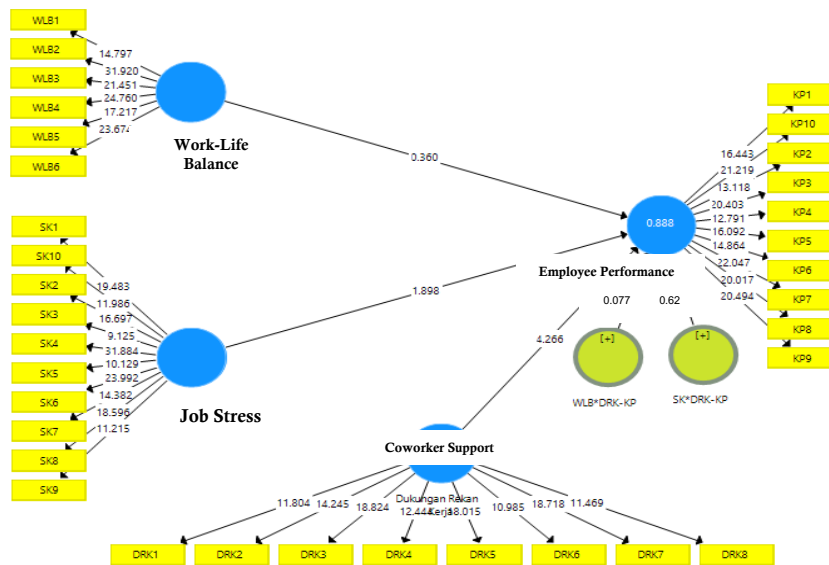


Figure 2. Inner Model Results

The findings of the Partial Least Squares-Structural Equation Modeling (PLS-SEM) bootstrapping analysis are shown in Figure 2, which also shows the effects of job stress, coworker support, and work-life balance on employee performance. With a R squared value of 0.888, the model's independent variables account for 88.8% of the variance in employee performance. The remaining variance may be attributed to other variables not included in this study. The results indicate that the structural model has strong predictive relevance and is suitable for explaining employee performance in this research context.

Based on the t-statistics (with a critical value of 1.96 at the 5% significance level), coworker support ($t = 4.266$) has a significant positive effect on employee performance. In contrast, work-life balance ($t = 0.360$) and job stress ($t = 1.898$) do not reach the required threshold, indicating that their direct effects are not statistically significant. Furthermore, the moderation effects represented by WLBDRK-KP ($t = 0.077$) and SKDRK-KP ($t = 0.622$) are also insignificant, suggesting that co-worker support does not significantly moderate the relationship between work-life balance or job stress and employee performance in this model.

Table 3. Coefficient of Determination Results

Test	Result
R Square	0.888
Adjusted R Square	0.838

Table 3 indicates that the employee performance variable's coefficient of determination (R^2) is 0.838. This figure shows that the combined effects of coworker support, work-life balance, and job stress account for 83.8% of the variation in employee performance. Other factors not covered by this research model have an impact on the remaining 16.2%.

The p-value at a 5% significance level ($\alpha = 0.05$) was used to create the criteria for accepting or rejecting the hypotheses. If the p-value was less than 0.05, which denotes a statistically significant effect, the hypothesis was accepted. In contrast, the hypothesis was rejected if the p-value was higher than 0.05. The path coefficients displayed in the table below show the results of the t-statistic estimation.

Table 4. Hypothesis Results

Path	Original Sample	Sample Mean	t-statistics	p-values	Description
Work-life balance (X1) → Performance of village financial managers (Y)	0.650	0.667	0.360	0.000	Accepted
Job stress (X2) → Performance of village financial managers (Y)	0.634	0.640	1.898	0.002	Accepted
Work-life balance (X1) × Coworker support (Z) → Performance of village financial managers (Y)	0.642	0.657	0.077	0.001	Accepted
Job stress (X2) × Coworker support (Z) → Performance of village financial managers (Y)	0.620	0.632	0.622	0.002	Accepted

According to Table 4, every relationship that has been suggested is statistically significant at the 5% level. Village financial managers' performance is positively and significantly impacted by work-life balance ($t = 0.360$; $p = 0.000$), suggesting that striking a better balance between work and personal life enhances performance. Additionally, there is a significant positive impact of job stress on performance ($t = 1.898$; $p = 0.002$). Coworker support increases the relationship between work-life balance and performance ($t = 0.077$; $p = 0.001$) and between job stress and performance ($t = 0.622$; $p = 0.002$). These moderating effects are also noteworthy. These results imply that work-life balance and job stress have a greater effect on performance when supportive coworkers are present.

DISCUSSION

The findings confirm that work-life balance plays a significant role in shaping the performance of village financial managers. In the context of public financial administration, where accuracy, accountability, and transparency are fundamental, maintaining a balance between professional responsibilities and personal life becomes crucial. When individuals are able to allocate sufficient time for rest, family, and personal recovery, they tend to return to work with greater focus, emotional stability, and cognitive clarity. This condition supports better decision-making and reduces the likelihood of administrative errors in managing village funds. These results are consistent with the findings of Badrianto and Ekhsan (2021), who reported that work-life balance positively affects employee performance. However, the results differ from those of Ardiansyah and Surjanti (2020), who found no significant relationship. This difference may reflect contextual variations, particularly in public sector environments where administrative pressure and accountability demands are highly pronounced.

The study also demonstrates that job stress significantly influences the performance of village financial managers. In public sector roles, employees are often expected to deliver high-quality service while managing complex regulations and community expectations. Moderate and manageable levels of stress may encourage alertness and responsibility, but excessive stress can impair concentration, reduce motivation, and negatively affect work quality. These findings align with Lestari et al. (2024), who found a significant relationship between job stress and performance. They are also in line with arguments presented by Khattak et al. (2011) and Ismail and Teck-hong (2011), who emphasized that unmanaged stress can reduce effectiveness in service-oriented organizations. However, this study contrasts with Valencia and Rinamurti (2024), who reported no significant effect. The variation may be explained by differences in organizational culture, workload intensity, or coping mechanisms available to employees.

Furthermore, coworker support is found to moderate the relationship between work-life balance and performance. A supportive work environment characterized by empathy, collaboration, and open communication appears to strengthen the positive effect of balance on performance outcomes. When employees feel understood and assisted by colleagues, they are better able to manage competing role demands and sustain their

productivity. This buffering role of social support highlights the importance of interpersonal relationships in public financial management settings. However, the findings differ from Hidayati et al. (2024), who did not observe a moderating effect. Such discrepancies may stem from organizational climate differences or varying levels of team cohesion.

Similarly, coworker support moderates the relationship between job stress and performance. Emotional, informational, and instrumental assistance from colleagues helps employees cope with pressure and maintain stability in challenging situations. This aligns with findings from Timbuleng et al. (2023) and Devi (2024), who emphasized the protective function of social support in stressful work environments. In contrast, Astuty and Devy (2020) found no moderating effect, suggesting that the strength of peer relationships may differ across institutions.

These findings underline that performance in village financial management is not solely determined by technical competence but is also shaped by psychological well-being and social dynamics at work. Practically, village administrations should foster policies that support work-life balance, implement stress management initiatives, and cultivate collaborative team cultures. Strengthening these human aspects can contribute to more accountable, transparent, and sustainable financial governance at the village level.

CONCLUSION

This study concludes that work-life balance and job stress significantly influence the performance of village financial managers. Managers who can successfully manage their personal and professional obligations typically exhibit more optimal and long-lasting performance. Conversely, unmanaged job stress can reduce effectiveness, concentration, and overall work quality. The findings also confirm that coworker support plays a crucial moderating role. Supportive colleagues act as a social buffer, helping employees remain stable and productive even when facing work pressure or work-life imbalance.

From a practical perspective, these results imply that village administrations should not only focus on technical competence and workload management but also prioritize employee well-being and social dynamics in the workplace. Policies that encourage flexible work arrangements, stress management programs, and a collaborative team culture are essential to sustain high-quality financial governance. Building an empathetic and supportive organizational climate can strengthen resilience and improve accountability in village financial management.

This study does have certain limitations, though. The study's limited sample size and district-specific design may limit how broadly the results can be applied. Furthermore, self-reported questionnaires have the potential to introduce response bias. To improve external validity, it is advised that future studies use larger sample sizes and wider geographic regions. In order to provide a more thorough understanding of the factors influencing the performance of village financial managers, future research may also examine other variables, such as leadership style, organizational culture, or job satisfaction.

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