

## The Influence of Internal Mutation and Job Satisfaction on Employee Performance in Batam Prime Customs and Excise Office Type B

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Article Information	Abstract
Article History: Received: January 2024 Accepted: September 2024 Published: September 2024	This study has the objective to explore the effects of job rotation on employee performance, examine how job satisfaction affects staff productivity, and assess the joint influence of job satisfaction and rotation on performance at the Batam Customs and Tax Office Type B. This study utilizes a quantitative techniqueology, applying Statistical Analysis Software and the multiple linear regression technique to test the hypotheses. The <i>sampling</i> technique applied in this study is <i>convenience sampling</i> , and the sample size was determined using the Yamane formula. From a population of 368 employees, a sample of 192 was chosen to participate in the study. Data was collected through questionnaires distributed via Online Survey Forms, along with interviews and documentation review. The findings reveal that job rotation does not show a statistically significant correlation with employee performance. However, job satisfaction has a notable effect on staff performance. Furthermore, both internal transfers and job satisfaction play a role in influencing employee performance.
Keywords: Internal Mutation, Job Satisfaction, Employee Performance	
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### INTRODUCTION

In times of adversity aimed at ensuring the continued existence of an organization, the field of human resource management (HRM) assumes a crucial role in aiding companies in the pursuit of their objectives. As per the outcomes of Manopo et al., cited in the study by Adilla & Budiono (2022), it is imperative for companies to secure the services of skilled and top-notch personnel who can exhibit exceptional performance levels, enabling them to influenceively confront forthcoming competitive pressures and adversities.

Performance in a company or organization is achieved when all individuals collaborating within it work harmoniously. The term "*performance*" derives its origin from the acronym "Work Energy Kinetics," which corresponds to the concept of "performance" in its original Greek etymology. In this particular context, "performance" encompasses the exertion of effort required for task completion.

Achievement is delineated as the action of showcasing one's capability to execute a task, as defined by Bakri et al. (2022), referencing the works of Suwanto & Doni (2011) and Flantika (2017). The term "performance" encompasses multiple interpretations, such as "work performance," "work execution," and "performance resultat," as elucidated by Atatsi et al. (2019), Guntoro (2020) in Bakri et al. (2022). Employee productivity stands as the paramount determinant of organizational performance. Consequently, it is imperative for a company to prioritize its

employees. Once the company attains its objectives, it can then consider addressing their requirements. By ensuring the fulfillment of the company's needs, it subsequently becomes significantly more feasible to satisfy the needs of its employees.

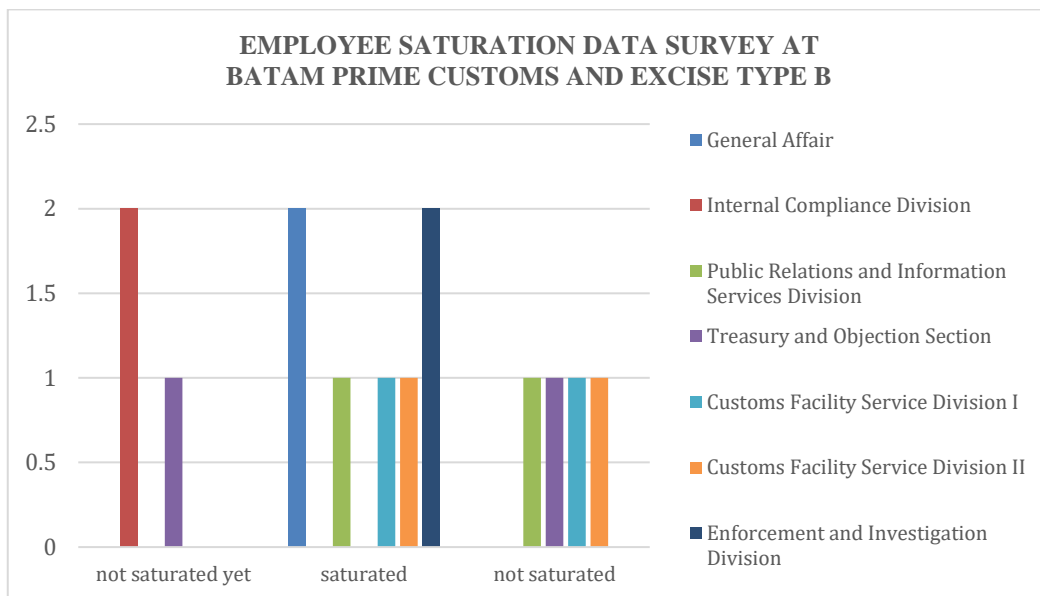
In order for an employee to experience job satisfaction, there must be a stage at which they derive enjoyment from their work. This entails the fulfillment of their needs and the successful execution of their roles within the organization. In fact, human needs exhibit varying types and levels of intensity; certain individuals even possess needs that can be continuously met. This phenomenon stems from the fact that human needs are perpetually expanding, and individuals will consistently strive to fulfill them to the best of their abilities. All things that are attainable and acquirable are classified as human needs. Human beings engage in what they commonly term as "work." The degree of satisfaction individuals derive from their jobs is contingent upon the normative system they adhere to. In conclusion, job satisfaction is an evaluation of an individual's level of contentment or discontentment with their employment, as per their own assessment (Jufrizen, 2017) in (Bakri et al., 2022).

Job rotation entails the routine alteration of job roles, without significant changes in salary or duties, with the aim of preventing individuals from becoming overly specialized. Concurrently, it facilitates the enhancement of their skills and knowledge, making them better equipped for potential future positions. In his study, the author also employs the term "internal mutation/rolling" to elucidate the concept of job rotation. According to Mathis and Jackson (2016), job rotation can contribute to the enhancement of an employee's standing within the company. In accordance with Senen (2021) earlier study, job satisfaction and job rotation exhibit a favorable influence on employee performance. The performance of employees is closely linked to the influenceiveness of their job rotations and their level of job satisfaction. Furthermore, the study reveals that job satisfaction, organizational communication, and job rotation concurrently exert an impact on employee performance.

In accordance with the Circular Letter issued by the Head of the Main Service Office of Customs and Excise Type B Batam, numbered SE-3/KPU.02/2021 and dated October 5, 2021, regarding the Internal Mutation Pattern and Monitoring and Evaluation of Executive Position Mutation within the Main Service Office of Tax and Customs Type B, Batam, it is outlined that the Main Service Office of Customs and Excise Type B is entrusted with several tasks and functions as specified in Minister of Finance Regulation No. 188/PMK.01/2016, which pertains to the Organization and Operation of Vertical Agencies under the Directorate General of Customs. If all personnel were capable of performing their duties from any location within the department, it would greatly benefit branch execution. One potential structural solution involves implementing internal transfers or rotations within the organization.

The outcomes from an initial survey based on the experiences of the authors and their co-authors within the Tax Environment and Tax Type B Batam Main Service Office suggest a decrease in the performance of officials. This decline is attributed to a lack of motivation or excessive workload in their current positions. Both employee satisfaction and task efficiency are likely to be impacted by this situation. Job rotation remains a contentious issue among Batam and Type B Tax Officers. Some officers have been around for such a long time that they are bored

with their unit, while others are content where they are and would rather not be *rolling*. This is based on the author's own preliminary study.



**Figure 1. Preliminary Survey**  
Source: Processed data, 2023

Data derived from a sample of 14 individuals revealed that 7 of them expressed discomfort with their current positions after accumulating over two years of experience. On the other hand, 3 individuals, with less than 2 years of experience, had not reached a point of saturation, while 4 individuals, despite having more than two years of experience in the field, remained content.

## LITERATURE REVIEW

### Variable Description and Hypothesis Formulation

#### Job Rotation

To assist employees in their professional growth and enhance their contributions to the organization, job rotation is a strategy recommended by Untari and Muliadi (2018), as cited in Situmorang et al. (2021). As per Azhari et al. (2018) in (Adilla & Budiono, 2022), one perspective on job rotation involves individuals transitioning from one position to another at the same organizational level.

#### Work Satisfaction

In his study on this topic, Luthans defines job satisfaction as a favorable emotional condition that arises from evaluating one's job or work experiences (Adamy, 2016). According to Robbins and Judge in (Adamy, 2016), a person's level of job satisfaction is directly related to how they feel about their job after evaluating its quality.

#### Employee Performance

A person's job requirements determine their performance or the outcomes they deliver at work. (Adamy, 2016). As a result, there is an expected level of performance in any given profession. When it comes to working for a company, there

are certain expectations that employees must fulfil. According to Rivai's perspective in (Adamy, 2016), performance refers to the tangible actions demonstrated by each individual as a work accomplishment achieved by the employee in alignment with their job responsibilities within the organization.

**Framework of Thought and Hypothesis Development**

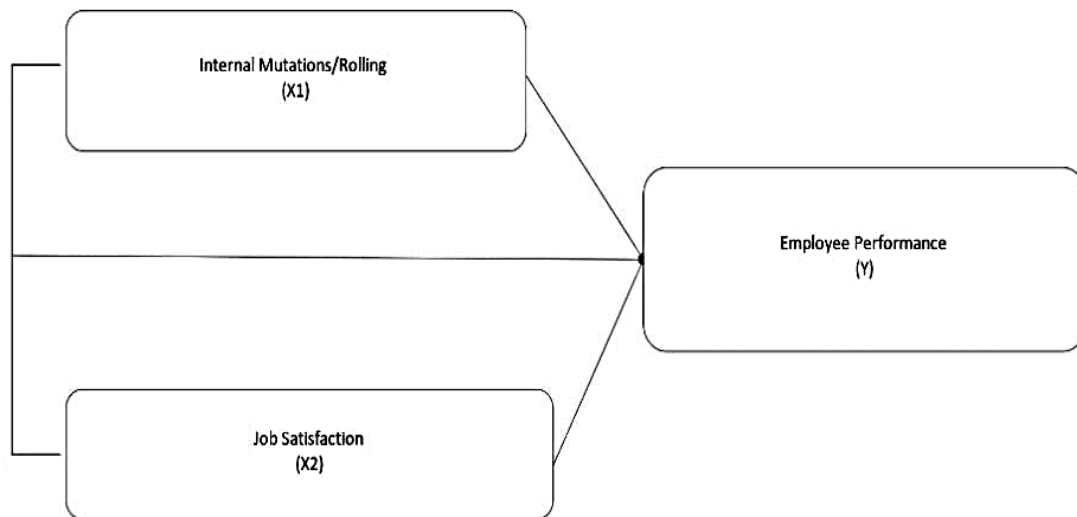
Based on the description of certain prior study outcomes, we can draw the following conclusions regarding hypothesis X in this study:

H1 = Internal mutation has an influence on employee performance.

H2 = Job satisfaction has an influence on employee performance.

H3 = Internal *mutation* and job satisfaction have a simultaneous influence on employee performance.

Based on the current theory, here is the conceptual framework:



**Figure 2.** Framework of Thought  
Source: Processed data, 2023

**RESEARCH METHOD**

**Model Study**

This study techniqueology employs a quantitative approach, which is a technique used to investigate a particular group of individuals. The purpose of this study is to determine whether or not theory H1 (internal *transfer/rolling*) and theory H2 (job satisfaction) have an influence on theory H3 (*officer performance*).

**Technique for Establishing the Sample Size**

As of January 2023, there are 368 executives employed at KPU BC Type B Batam, constituting the study population. There are a total of 134 people working for the Enforcement and Investigation Division, 42 people from the Public Relations and Information Services Division, 21 people from the *Internal Compliance* division, 41 people from the General Affair, 25 people from the *Treasury* and *Objection* Section, 46 people from the Customs Facility Service Division I, and 79 people from the Custom Service and Custom Facility II Section. The likelihood of all potential participants being selected for the sample is not evenly distributed, as this study employs a *non-*

*probability sampling* technique, specifically *convenience sampling*. Only a limited subset of individuals meeting the criteria will be selected as the sample. The study will utilize Online Survey Forms to distribute the survey to the employees. After that, we will use Yamane's formula to find out how many samples we need, following the steps described in (Sugiyono, 2018) with a standard error tolerance of 0.05, we get  $N = 192$  as the sample used to collect data for this study.

Using *convenience sampling* with a *Likert* scale (strongly disagree, disagree, neutral, agree, and fully agree), 192 staff members were asked to complete a questionnaire measuring the opinions of Type B Customs Employees regarding the influences of *internal/rolling* transfers and job satisfaction on the performance of officials within the agency's Offices.

### Data Analysis Technique

As stated by Sugiyono (2019), descriptive statistics is a data analysis technique focused on summarizing and presenting the collected data, without making generalizations or inferences.

This study utilized linear regression analysis as the primary data analysis technique. Prior to analyzing the data, a normality test was conducted. According to Ghozali (2018), if the data does not adhere to a normal distribution, the outcomes of the normality test may be inaccurate. Regression models are deemed effective when the data follows a normal or nearly normal distribution.

This study employs both simultaneous tests (F Test) and individual tests (T Test) to examine the hypotheses. These tests are used to evaluate whether a significant connection exists among variables X and Y, particularly assessing the impact of X1 and X2 on Y. The F Test, however, is a comprehensive test that evaluates the collective effect of the independent variables on the dependent variable.

This metric assesses how well the model explains the combined effects of independent variables on the dependent variable, as indicated by the R-Squared value. (Ghozali, 2016). The coefficient of determination illustrates the degree to which the independent variables in the regression model explain the variability in the dependent variable. The coefficient of determination can be known from the R-square value ( $R^2$ ) in the Model Summary table.

## RESULTS AND DISCUSSION

### Descriptive Statistics of Participant

The distribution of the questionnaire yielded data collected from 192 participants. The population of Excise and Tax Officers at the Batam Type B Main Service Office is statistically characterized as follows:

**Table 1. Descriptive Statistics of Participant**

<b>Gender of participant Percentage</b>		
Male	165	85,9%
Women	27	14,1%
<b>Age of participant Percentage</b>		
20-30	168	87,5%
31-40	22	11,5%
>50	2	1%

<b>Length of Service participant Percentage</b>		
1-2 years	61 people	31,8%
2-3 years	52 people	27,1%
3-4 years	37 people	19,3%
> 4 years	42 people	21,9%

Source: Processed data, 2023

As indicated in the table above, there are 168 participants aged among 20 and 30, 22 participants aged among 31 and 40, and 2 participants aged over 50. Furthermore, there are a total of 165 male participants and 27 female participants. The following table also shows how long the participant have been working in the current field: 61 said they have been working for 1-2 years, 52 said they have been working for 2-3 years, 37 said they have been working for 3-4 years, and 42 said they have been working for >4 years.

**Outcomes of the Instrument's Validity Assessment**

The subsequent phase involved validating the precision and consistency of the primary test data, encompassing all 192 samples. We conducted a significance test for the study instrument at a 5% level of significance. When an item exhibits a significant correlation value, it can be deemed valid. This criterion applies to the 192 individuals who completed the survey. With a 5% significance level, the study r value (using the formula  $df = N-2 = 192-2 = 190$ ) is 0.1191.

**Table 2.** Instrument Validity Test

<b>Variables</b>	<b>Item</b>	<b>r-count</b>	<b>r-table</b>	<b>remarks</b>
<b>Rotation (R)</b>	R <sup>1</sup>	0,815	0,1191	Valid
	R <sup>2</sup>	0,758	0,1191	
	R <sup>3</sup>	0,738	0,1191	
	R <sup>4</sup>	0,622	0,1191	
	R <sup>5</sup>	0,520	0,1191	
	R <sup>6</sup>	0,568	0,1191	
<b>Job Satisfaction (K)</b>	K <sup>1</sup>	0,530	0,1191	
	K <sup>2</sup>	0,573	0,1191	
	K <sup>3</sup>	0,745	0,1191	
	K <sup>4</sup>	0,706	0,1191	
	K <sup>5</sup>	0,698	0,1191	
	K <sup>6</sup>	0,609	0,1191	
	K <sup>7</sup>	0,610	0,1191	
	K <sup>8</sup>	0,667	0,1191	
<b>Employee Performance (KP)</b>	KP <sup>1</sup>	0,646	0,1191	
	KP <sup>2</sup>	0,752	0,1191	
	KP <sup>3</sup>	0,790	0,1191	
	KP <sup>4</sup>	0,509	0,1191	
	KP <sup>5</sup>	0,780	0,1191	
	KP <sup>6</sup>	0,796	0,1191	
	KP <sup>7</sup>	0,734	0,1191	
	KP <sup>8</sup>	0,631	0,1191	

Source: Processed by studyers, 2023

For each item, a value of "r" exceeding the corresponding value in the "r table" should be recorded, as per the provided table. Consequently, it can be deduced that every item in the statement is deemed valid.

**Test Outcomes Reliability Instrument**

The reliability and repeatability of the study measurement tools is the focus of this evaluation. When data from a study instrument is consistent across different points in time, we say that the outcomes are reliable.

The table below displays the outcomes of the reliability tests conducted in this study:

**Table 3.** Test Outcomes Reliability Variable

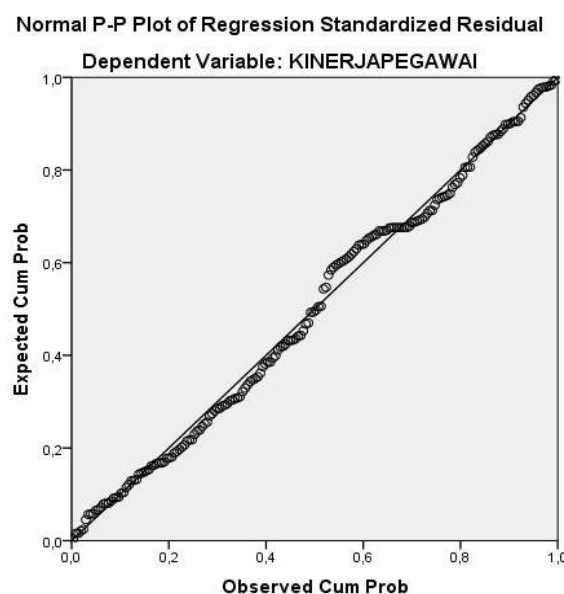
Variables	Cronbach's Alpha	Description
Rotation (R)	0,757	Reliable
Job Satisfaction (K)	0,791	Reliable
Employee Performance (KP)	0,831	Reliable

Source: Data processed by studyers, 2023

It turns out from the data in the table that all variables have Cronbach alpha values greater than 0.60, revealing their reliability and allowing the study to proceed.

**Test Result Normality**

The purpose of the normality test is to assess if the data follows a normal distribution. In this study, the Kolmogorov-Smirnov test is used to confirm the normality of the dataset. If the data shows a typical pattern and aligns along a straight diagonal line, it is deemed normally distributed, allowing the analysis to proceed.



**Figure 3.** Normality Test

Source: Statistical Data Analysis Output Data, 2023

The preceding figure represents the outcome of a normality test conducted employing the normal P-Plot technique. As observed in the image above, the dots align precisely with the diagonal line that extends across both the X and Y axes. The normality test employed the P-Plot technique based on the normal distribution approach.

**Heteroscedasticity Test Outcomes**

The Heteroscedasticity test involves examining residual and variance disparities among observations within a regression model. In this study, the studyers employed the Glejser test with a significance level of >0.05, revealing that heteroscedasticity is not a concern. The table below demonstrates the absence of heteroscedasticity indicators.

**Table 4.** Heteroscedasticity

<b>Variables</b>	<b>Significance</b>
Work Rotation / <i>Rolling</i>	0,326
Job Satisfaction	0,015

Source: Statistical Data Analysis Output Data, 2023

**Multicollinearity Test**

To determine whether any connections exist among the independent variables, a multicollinearity test is performed. The test results suggest that multicollinearity is not present if the tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) is less than 10.

**Table 5.** Multicollinearity Test Outcomes

<b>Variables</b>	<b>Tolerance</b>	<b>VIF</b>
Job Rotation/Rolling	0,597	1,674
Job Satisfaction	0,597	1,674

Source: Processed data, 2023

The results indicate no evidence of multicollinearity, as all variables display tolerance values above 0.10 and VIF values below 10.

**Autocorrelation Test**

Autocorrelation in time series data can violate the assumptions of multiple linear regression analysis. The goal of this test is to identify if a correlation exists among the error at time t and the error at time T-1 in the regression model. The determination of whether this connection is present is based on the Durbin-Watson statistic, which should fall within the range of "du" to "4-du."

**Table 6.** Result of Autocorrelation Test

<b>Durbin-Watson</b>
1,928

Source: Statistical Analysis Output Data, 2023

From the provided output data, it is evident that du is 1.7848, 4-du is 2.2152, and the Durbin-Watson statistic is 1.928. The absence of autocorrelation is indicated



since du (1.7848) is less than both the Durbin-Watson value (1.928) and 4-du (2.2152).

**Multiple Linear Regression Analysis**

The primary aim of utilizing Multiple Linear Regression is to investigate the connection among two variables, namely the dependent variable and the independent variable. This analytical approach seeks to discern and quantify the impact of each independent variable on the dependent variable.

**Table 7.** Multiple Linear Regression Analysis  
(Y): Employee Performance (Dependent Variable)

Model	Unstandardised Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	17,501	1,783		9,814	,000
Job Rotation	-,058	,078	-,055	-,742	,459
Job Satisfaction	,574	,064	,657	8,936	,000

Source: Statistical Analysis Output Data, 2023

According to the Statistical Analysis Software output, the following is the multiple linear equation of the study:

$$Y = 17,501 - 0,058x_1 + 0,574x_2 \quad (1)$$

**Test Hypothesis**

To determine whether two variables are causally related, hypothesis tests use dependent and independent variables. T tests, F tests, and coefficient tests (R<sup>2</sup>) are all used in this causal analysis.

**Partial Test (T Test)**

The main purpose of the t-test is to assess the significance of the coefficients linked to the independent and dependent variables within a statistical analysis. In this test, the null hypothesis (H0) is refused in favor of the alternative hypothesis (Ha) if the significance level is below 0.05, revealing a meaningful connection among the independent and dependent variables.

**Table 8.** Test Outcomes T

Variables	t	Significance
(Constant)	9,814	0,000
Job Rotation / <i>Rolling</i>	-0,742	0,459
Job Satisfaction	8,936	0,000

Source: Processed data, 2023

Based on the results of the t-test, the conclusions are as follows: H0: Internal rotation/rolling does not impact the performance of Excise and Type-B officers. Ha: Internal rotation/rolling influences the efficiency of Customs and Type-B Tax officers.

With a significance level greater than 0.05 for the *Work/Rolling* Rotation variable, we accept H0 and reject Ha, revealing that the Rotation variable does not affect the Officer Performance variable.

Regarding the job satisfaction factor Assumption H0: In a Tariff and Tax Type B setting, employee happiness does not affect performance. Ha: Employee performance in a Customised and Tax Type B setting affects their job satisfaction. Since the significance value of the job satisfaction variable is less than 0.05, we can reject H0 and accept Ha, revealing that the Employee Satisfaction variable affects the Official Performance variable.

**Simultaneous Test (F Test)**

The F test can be employed to determine the statistical significance of connections in situations where multiple correlation coefficients are simultaneously changing among dependent variables. The assumption on which the conclusion of this test is based is that  $F_{computed} > F_{table}$ . All results suggest that the independent variables collectively have an impact on the dependent variable.

**Table 9. Outcomes of Simultaneous Testing**

<b>Model</b>	<b>df</b>	<b>F</b>	<b>Significance</b>
<i>Regression</i>	2	60,258	0,000
<i>Residuals</i>	189		

Source: Processed data, 2023

After analysing the outcomes, H0: Neither internal *transfer/rolling* nor job satisfaction can affect the performance of officials in Type B Excise Tax and Primary Services together. Ha: Employee satisfaction and internal *mutation/rolling* affect the performance of the main service environment. Since  $F_{calculated} > F_{table} (60.258) > (3.04)$ , we can conclude that Ha is true and reject H0. In Customs and Type B Tax Environment, employee performance is affected by internal *mutation/rolling* and job satisfaction variables simultaneously.

**Testing the Coefficient of Determination (R<sup>2</sup>)**

Job satisfaction and job rotation are two independent variables that can be employed to account for variances in employee performance, which is the dependent variable. The coefficient of determination assesses the extent to which these variables can be statistically useful. It is a numerical value, ranging from zero to one, that determines the outcome.

**Table 10. Testing the Coefficient of Determination (R<sup>2</sup>)**

<b><i>Adjusted R Square</i></b>
0,383

Source: Studyer's Process, 2023

Based on the data in the table above, the study's coefficient of determination, also called *Adjusted R Square*, has a value of 0.383. The study explains only a small portion of the factors affecting employee performance ( $0.383 \times 100\% = 38.3\%$ ), while other factors explain the remaining 61.7%.

### **Influence of Job Rotation/Rolling on Employee Performance**

Based on the findings obtained from the data analysis, it becomes apparent that job rotation does not exert a noteworthy influence on employee performance. The outcomes derived from the Statistical Data Analysis output demonstrate that the significance value associated with job rotation exceeds 0.05, suggesting that it is improbable for job rotation to yield a positive impact on employee performance. Furthermore, the outcomes obtained from the distributed questionnaires indicate that each questionnaire indicator has a specific percentage figure associated with it in the field. This is seen from the outcomes of the questionnaire which shows that the outcomes of several fields stating that they still feel bored and comfortable in their respective fields are seen, these fields are the Customs and Excise Services and Facilities Division I, Customs and Excise Services and Facilities Division II, Internal Compliance, and the Treasury and Objection Division.

This is in line with study conducted by (Pranogyo (2023) which found that the value of rotation (X1) was  $0.800 > 0.05$ . The impact of this rotation does not appear to influence the performance of employees in their assigned positions. Management rotation may also lead to employee boredom and increased inconsistency in their work, potentially resulting in long-term consequences for both the company and the employees themselves.

### **The Influence of Job Satisfaction on Employee Performance**

The hypothesis analysis results for job satisfaction show a p-value of 0.000, which is below the 0.005 significance threshold. This finding confirms that job satisfaction has a positive effect on employee performance. As a result, it is anticipated that employee performance will notably improve when individuals experience job satisfaction.

The study outcomes (Aryanti et al. (2019) also yield consistent outcomes, revealing that job satisfaction has a positive influence on employee performance, with a result of 4.502511, surpassing the critical t-table value of 1.6614. This aligns with the intrinsic meaning of job satisfaction, which pertains to the emotional state of employees in relation to their work, whether it is positive or negative. The better or more appreciation that is done, both from the company and the employees themselves, the more it will make employees work well.

### **The influence of job rotation and job satisfaction simultaneously on employee performance**

The simultaneous test results demonstrate that both job rotation and job satisfaction together have a significant impact on employee performance, as indicated by a value of 60.258, which exceeds 3.04. In this study, it was found that the independent variables account for 38.3% of the variation in the dependent variable, with the remaining variance attributed to other factors. This outcome aligns with the study conducted by Cay & Setyo Arbian (2020), which also revealed that job satisfaction and job rotation collectively affect employee performance. However, in the contribution analysis, the independent and dependent variables accounted for a slightly higher percentage of 41.8%.

## CONCLUSION

From the data and analysis in this study, it can be concluded that the "Work Rotation" variable does not have a statistically significant effect on the "Employee Performance" variable. This is supported by a significance value of 0.459, which exceeds the 0.05 threshold. Therefore, H<sub>0</sub> is approved, and H<sub>a</sub> is refused. This is evident from the responses to the questionnaire, where the Investigation and Enforcement division showed the highest percentage, with an average of 22% disagreeing. The Job Satisfaction variable significantly influences employee performance, as demonstrated by a significance value of 0.000, which is below the 0.05 threshold. Thus, it can be concluded that H<sub>0</sub> is refused, and H<sub>a</sub> is approved. The results of the F (simultaneous) test indicate that F<sub>count</sub> (60.258) is greater than F<sub>table</sub> (3.04), leading to the conclusion that H<sub>0</sub> is refused and H<sub>a</sub> is approved. The Coefficient of Determination (*Adjusted R Square*) result is 38.3%, meaning that 38.3% of the variation in employee performance is explained by the model, while the remaining 61.7% is attributed to other factors not covered in this study.

## Suggestion

According to the author of this study, based on the conclusions that have been outlined, several recommendations can be put forward, including that it is recommended that the leadership assess the allocation of employees in different roles by aligning them with their competencies in order to mitigate employee burnout in various positions. Additionally, policies regarding company procedures linked to employee satisfaction should be consistently reviewed and assessed, with the goal of achieving ongoing improvements that positively affect the performance of the Batam Type B Customs and Excise Main Service Office. Lastly, it is hoped that future studies will use this study as a reference. Further study may consider investigating other variables not covered in this study that could impact employee performance. Furthermore, more in-depth investigations into each variable could provide a clearer understanding of the actual issues at hand. The outcomes from this study should lay the groundwork for future study in a similar vein. Further study can potentially reveal additional factors that influence employee performance, expanding beyond the variables examined in this study.

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