

The Effect of Mutation and Position Promotion on Job Satisfaction with Work Motivation as A Mediation Variable at The Karanganyar Primary Tax Service Office

Muh Aris Budi Yadi ¹⁾ & Budhi Cahyono ²⁾

¹⁾ Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: muharisbudyadi.std@unissula.ac.id

²⁾ Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: budhicaahyono@unissula.ac.id

Abstract. *This study aims to analyze the influence of job transfers and promotions on employee job satisfaction, with work motivation as a moderating variable. The focus of this research is the Karanganyar Pratama Tax Service Office (KPP Pratama), a vertical agency within the Directorate General of Taxes that plays a strategic role in tax services. In the context of public organizations, employee performance is strongly influenced by job satisfaction, which in turn is closely related to human resource policies such as job transfers and promotions. This study employed a quantitative approach with explanatory research methods. Data were collected through questionnaires distributed to the entire employee population at the Karanganyar Pratama Tax Office (KPP Pratama Karanganyar), with 100 respondents using a census method. Data analysis was performed using Partial Least Squares (PLS) using the SmartPLS version 4 application to examine the relationships between variables and the moderating effect of work motivation. The research results show that job transfers and promotions have a positive and significant impact on work motivation, and that work motivation has a significant impact on job satisfaction. Furthermore, work motivation has been shown to strengthen the relationship between transfers and promotions and employee job satisfaction. These findings indicate that increased job satisfaction can be achieved if organizational management not only pays attention to employee promotions and rotations but also strengthens internal aspects such as motivation. The practical implications of this research are the need for strategic human resource management, particularly in developing fair, transparent, and competency-based transfer and promotion policies. Furthermore, it is crucial to create a work environment that supports increased motivation to positively impact overall employee satisfaction and performance.*

Keywords: *Employees; Job Promotion; Job Satisfaction; Mutation; Work Motivation.*

1. Introduction

The process of governance must be viewed within the context of optimizing the implementation of tasks, principles, and functions within the government organization. Government organizational leaders need to pay attention to their human resources in terms of improving performance and providing excellent service to the public. An organization, particularly a government, is considered effective if it can achieve its goals optimally, adapt to environmental conditions, and improve work performance and human resource development.

Performance in an organization is not only seen from the leadership level, but must also be seen at the level of administrator positions (Echelon III), Supervisory Positions (Echelon IV) / Functional Positions and Implementers / Staff. In achieving the goals of an organization, of course, cannot be separated from the role of all employees involved in an organization from the executive level to the top leadership level. Therefore, efforts to improve the quality of organizational performance in achieving goals must include all levels of human resources, both top, middle and staff / implementer levels.

No organizational environment is static; there are always changes caused by rapidly changing environmental conditions and competitive human resources. This will certainly bring even greater changes to the organizational environment, both positive and negative. This condition also applies to government institutions, both central and regional governments. Employee performance is one benchmark of organizational performance, so in this case, it is necessary to constantly evaluate work performance in order to maintain or improve organizational performance. Conversely, for Human Resources (HR) who have high performance. what is already optimal must be maintained or even improved.

Human Resources (DM) with good performance and quality are crucial for an organization, unit, or institution, so that this institution is reflected in its staff. Therefore, the quality of human resources is crucial for the continuity of the institution's activities and has a significant influence on the process of achieving the institution's goals (K. Bariyah, 2016). In carrying out their duties, each human resource has different abilities and results or achievements, so that performance is individual. The achievement of the goals of a company or institution comes from the ability of human resources to work so that they make a significant contribution. Of course, good performance indirectly requires the desire of human resources to receive direct attention from the institution. This can take the form of job transfers, moving to a workplace of their choice, or receiving a job promotion that will make them feel cared for and can provide work motivation.

Job satisfaction felt by employees can have an impact on employee performance and overall company performance (Anugrah et al.,(2013). Employees with high job satisfaction tend to perform their jobs optimally. Optimal human resource performance will be achieved if an institution is able to guide and develop the potential and abilities of employees so they can work optimally. Motivation and discipline are closely related to

human resource performance. Motivation and discipline directly felt by human resources can lead to a decline in their performance or, conversely, an increase in their performance.

Another way to improve human resource productivity is by transferring employees from one work unit to another, whether due to a promotion or not. In addition to other factors, a person is attracted to working for a company or agency in the hope of career advancement or advancement within the agency, often referred to as a promotion. Therefore, the opportunity for promotion provided by the agency will encourage human resources to promote themselves by giving their best effort at work.

The above efforts are one way to prevent turnover, a common problem in an organization related to the desire of human resources to leave their jobs (Ksama, 2016). Therefore, it is necessary to understand the factors that influence human resources to work optimally to advance the institution. Some factors that can optimize employee performance are job promotions that occur when employees are transferred from one work unit to another that has a higher position, wage or salary level, and responsibilities than before. This promotion increase is generally given as an award, a reward for efforts and achievements achieved for their efforts and achievements in the past (Zainal et al., 2014).

In the private sector, companies will select the best employees for promotions. Employees who receive promotions will receive increased incentives and better benefits than before. However, employees who receive promotions will have greater responsibilities than before.

Thus, in government institutions, the majority of senior civil servants have professional and strategic responsibilities related to the employee promotion decision-making process for the public interest, as their level of responsibility can vary across ministries, agencies, and local governments, depending on their roles and mandates (Silitonga et al., 2019). The more aspects of the job that align with an individual's desires, the higher the level of satisfaction they feel, and vice versa. The more positive their attitudes toward various aspects of the work environment, the more satisfied they will feel, and vice versa (Zainal et al., 2014).

Another factor that can influence employee job satisfaction and performance is transfer. According to Siagian in Dewi (2017), transfers serve to provide new experiences, expand employee knowledge and skills, prevent boredom, fill existing vacancies, and increase employee motivation. Meanwhile, according to Hasibuan (2017), the objectives of implementing transfers include increasing productivity, Placing people in the right positions, enhancing employee knowledge, encouraging career planning, and creating a balanced organizational structure. Employee transfers have significant benefits for both the organization and the employees themselves. In the banking industry, employee transfers are essential to prevent abuse of authority. On the other hand, there are psychological challenges employees face when implementing employee transfers.

Boredom at work is something that employees can experience. Employees who perform monotonous work or employees who have been in the same position for a long time will feel bored. Employees who feel bored at work tend to produce less than optimal work. Companies carry out various activities in managing employees. These activities are aimed at

the benefit of employees. One of them is employee transfers. Employee transfers are carried out to overcome employees' work routines. In addition, employee transfers can improve employee understanding and abilities in other areas within the company. Employee transfers can also place employees in positions that match their educational background. Budiman (2018) states that problems in employee transfers can be divided into two types: work-related problems and non-work-related problems. Work-related problems include adapting to a new environment and responsibilities. Meanwhile, non-work-related problems include decisions regarding family, new residences, social and emotional stress, and so on.

The Karanganyar Pratama Tax Service Office (KPP Pratama Karanganyar) is a tax service office unit located at Jl. KH Samanhudi, Cangakan Office Complex, Karanganyar Regency, covering the Karanganyar and Sragen Regencies, Central Java. For the West Semarang Pratama Tax Service Office, human resources are a crucial asset for the organization and receive significant attention from the leadership. The quantity and quality of human resources at the Karanganyar Pratama Tax Service Office also influence the organization's progress in achieving its objectives.

Objectives. The number of employees at the Karanganyar Pratama Tax Office as of January 2025 was recorded at 106 people.

This study will analyze human resources (HR) in the State Civil Service (ASN). Recently, the number of prospective ministry HR candidates who have decided to resign has increased. According to data from the National Civil Service Agency (BKN), at least 105 prospective civil servants (CPNS) have announced their resignation (Tirto.id, May 27, 2022). Many factors contribute to this situation, including workplaces that are quite far from home and wages and benefits that may not meet expectations.

This means that to achieve organizational goals, it is important to have a good understanding of the capabilities, desires, and needs of human resources (Hasibuan et al., 2019). Job satisfaction can be achieved when human resources have a clear understanding of their work and are assigned tasks that match their abilities. In addition, a comfortable and productive work environment Collaboration between coworkers also contributes to positive attitudes and employee satisfaction (Hasibuan et al., 2019). Furthermore, positive job transfers can also improve employee satisfaction (Rahmawati & Adiwati, 2021).

Despite the statements supported by several previous studies, there is a research gap here, where according to research (Mantouw et al., 2022) there is no significant influence between mutations on job satisfaction, where higher mutations will not result in high or low job satisfaction, this research is also supported by other research (Surata & Paramarta, 2015). Mutations do not have a significant effect on job satisfaction variables in the General Administration and Finance Section at the Bali State Polytechnic. However, other studies provide different results according to (Sedarmayanti & Gunawan, 2019) from the analysis carried out, it was found that mutations significantly affect HR satisfaction and also according to (Azzuhri, 2018) stated that mutations have a significant effect on job satisfaction.

The problems that the author has described are related to the mutation and promotion system and the impact of these problems on HR job satisfaction and the existence of several gaps in previous research, the author is interested in researching and analyzing the mutation and promotion system and the impact of these problems on HR job satisfaction at KPP Pratama Karanganyar, which is an echelon III unit of the Ministry of Finance which is given the authority to formulate and implement technical standardization in the field of taxation.

2. Research Methods

This research falls into the category of quantitative research, which uses a systematic and measurable approach to collect and analyze numerical data. The approach used is a correlation and regression approach, which primarily aims to identify and measure the strength of the relationship between the variables studied. More specifically, this approach is used to determine the extent of influence of the independent variable on the dependent variable and to test the validity of previously formulated hypotheses. Although this research has descriptive elements because it explains conditions and phenomena in the field, the main focus remains on the causal relationship between these variables. This is in accordance with Sugiyono's (2019) opinion, which states that correlational quantitative research is used to determine the relationship between two or more variables and how strong the influence between these variables is in a statistically measurable context.

3. Results and Discussion

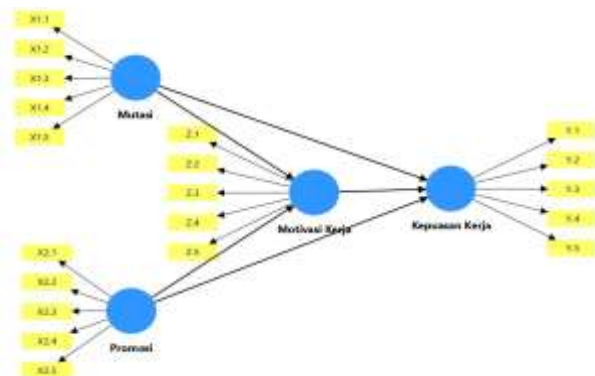
3.1. Inferential Analysis

Inferential analysis is a statistical method used to draw conclusions or make predictions about the characteristics of a population based on data obtained from observing a sample. This approach aims to test whether the results or findings obtained from the sample studied can be generalized or applied more broadly to the entire population being studied. In other words, inferential analysis helps researchers determine the extent to which the findings obtained from the sample represent the actual conditions occurring in the population as a whole.

In this research, the data analysis process was carried out using modern statistical software, namely SmartPLS version 4. This software was chosen because it has capabilities relevant to the research needs, especially in implementing the Partial Least Squares (PLS) method integrated with the variance-based Structural Equation Modeling (SEM) approach. The PLS method itself is widely used in studies involving models with quite complex relationships between variables, because it is able to provide an overview of the relationship between variables, both direct and indirect. Meanwhile, the SEM approach is useful in facilitating the testing of causal relationships between variables, thus making it easier for researchers to verify and validate previously designed theoretical models.

Furthermore, in this study, the analytical model used contains interrelated latent variables that are analyzed comprehensively. A visual representation of this model is clearly

presented in Figure 4.3, which illustrates how each latent variable interacts with each other and becomes the primary focus of the researcher's analysis process. Therefore, the inferential analysis applied in this study aims not only to determine the relationships between variables but also to test the strength of influence and the validity of these relationships within the context of the broader population.



Research Latent Variable Model

There are two stages in testing a research model: the Outer Model and the Inner Model. The Outer Model focuses on the validity and reliability of the indicators used to measure latent variables, using Convergent Validity, Discriminant Validity, and Construct Reliability tests. The Inner Model focuses on the relationships between latent variables and tests the strength and significance of those relationships, using tests such as R^2 , path coefficients, and path significance.

3.1.1. Validity Test

Validity testing is used to demonstrate the accuracy and precision of a measuring instrument in performing its intended function. Validity testing measures the validity of a questionnaire. A questionnaire is considered valid if its questions accurately reveal what it is intended to measure (Ghozali, 2013).

A Convergent Validity

Convergent Validity has two value criteria that can be evaluated, namely using the loading factor value or the Average Variance Extracted (AVE) value.

1) Loading Factor Value

The output of the outer loading estimation results is measured by the correlation between the indicator (instrument) score and its construct (variable). Indicators are considered valid if they have a correlation value above 0.70, or 0.6 is considered sufficient. Indicators that do not meet this requirement must be discarded. The results of the first stage of the convergent validity study are shown in Table 4.4.

2) Average Variance Extracted (AVE)

The output of the average variance extracted (AVE) estimation results can be seen in Table. A variable is considered valid if its average variance extracted (AVE) value is > 0.5 .

Results AVE Convergent Validity Test

Variable	Average variance extracted	Information
Kjob satisfaction	0.705	Valid
Work motivation	0.806	Valid
Mutation	0.650	Valid
Promotion	0.810	Valid

Source: Processed primary data, 2025

The AVE values for each variable are job satisfaction at 0.705, work motivation at 0.806, transfer at 0.650, and promotion at 0.810. These four variables have a value of ≥ 0.50 , meaning that the four variables are categorized as valid.

3.1.2 Reliability Test

Reliability is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if the respondent's answers to the statements are consistent or stable over time (Ghozali, 2013). A construct or variable is said to be reliable if it provides a Cronbach Alpha value > 0.6 .

A. Construct Reliability (SEM-PLS)

Construct Reliability Analysis can be performed using one of two methods: Cronbach's Alpha and composite reliability. These two methods are used to test the reliability of indicators in a variable.

1) Cronbach's Alpha

Cronbach's Alpha is an important indicator in testing the reliability of variables in the PLS-SEM model. A high Cronbach's Alpha value indicates that the construct/variable is measured well and consistently for measurement validity in PLS analysis. Conversely, a low Cronbach's Alpha value may indicate that the indicators/statements used are not reliable enough and need to be improved or replaced.

Cronbach's Alpha Value

Variable	Cronbach's alpha	Information
Kjob satisfaction	0.894	Reliable
Work motivation	0.939	Reliable
Mutation	0.863	Reliable
Promotion	0.941	Reliable

Source: Processed primary data, 2025

The results of the analysis in Table 4.9 show that the Cronbach's Alpha value for the Job Satisfaction construct/variable is 0.894, Work Motivation is 0.939, the Mutation variable is 0.863 and the Promotion variable is 0.941. All Cronbach's Alpha values are ≥ 0.70 , so all variables have good reliability.

2) Composite reliability

Composite Reliability used to ensure the internal consistency of the indicators that form the latent variables. In Smart PLS, Composite Reliability is the main tool for measuring reliability, and the CR value ≥ 0.7 is considered to meet the standards for research.

Composite reliability value

Variable	Ccomposite reliability	Information
Kjob satisfaction	0.900	Reliable
Work motivation	0.941	Reliable
Mutation	0.891	Reliable
Promotion	0.943	Reliable

Source: Processed primary data, 2025

The results of this analysis show that the Composite reliability value for the Job Satisfaction construct/variable is 0.900, Work Motivation is 0.941, Mutation was 0.891, and Promotion was 0.943. All Composite reliability values were ≥ 0.70 , indicating good reliability.

3.1.3. Hypothesis Testing

Inner Model (SEM-PLS)

a. R Square (R^2)

Hospital The R^2 in PLS-SEM measures how well the latent independent variables in the model can explain the variability of the latent dependent variable. The R^2 value indicates the overall predictive power of the model. R^2 values range from 0 to 1, where higher values indicate a better model in explaining variance. The R-Square values in this analysis are as follows.

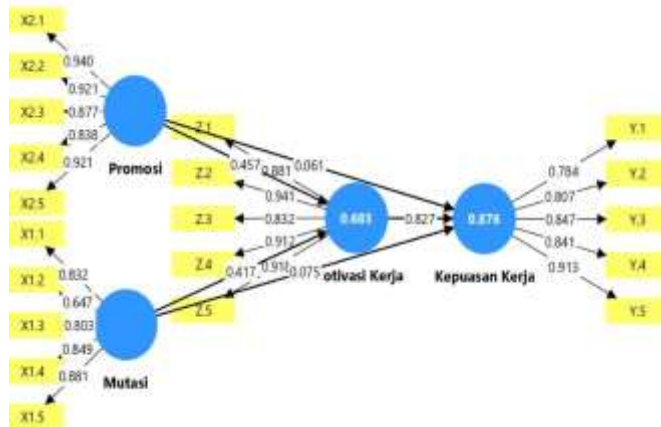
R Square (R^2) Test Results

Var Dependent	R-square	R-square adjusted
Kjob satisfaction	0.874	0.872
Work motivation	0.684	0.678

Source: Processed primary data, 2025

Based on the analysis results obtained R-Square value of 0.874 for the variable Job Satisfaction indicates that 87.4% of the variation in this variable can be explained by the independent variables in the model, while the remaining 12.6% is influenced by other factors outside the model, so the relationship between the independent variables and Job Satisfaction can be considered very strong. Meanwhile, the R-Square value of 0.684 for the variable Work Motivation indicates that 68.4% of the variation in this variable can be explained by the independent variables in the model, with 31.6% influenced by external factors. This value indicates a fairly moderate relationship, meaning the model is able to explain most of the factors that influence Work Motivation, although there are still many

influences from outside the model. The following figure 2 output of the PLS SEM Algorithm to see R^2 research model.



Model output PLS SEM Algorithm

b. Significance of Relationship

The significance test for relationships in PLS-SEM is performed to determine whether the relationship between latent variables in the model can be considered statistically significant. This process typically uses bootstrapping techniques, where data is resampled to calculate the path coefficient and its standard error. The results are reported as a t-statistic or p-value. A relationship is considered significant if the p-value is smaller than a predetermined significance level (in this study, significance is used).

0.05). A significant path coefficient indicates that the relationship between the independent and latent dependent variables has strong statistical support, so the proposed hypothesis can be accepted. The following are the bootstrapping results of the direct and indirect effect research models.

1) Bootstrapping results direct effect

3.1.4. The Effect of Mutation on Work Motivation

The results show that mutation has a positive and significant effect on work motivation, with a coefficient value of 0.417, T statistic 4.467 (>1.96), and P value 0.000 (<0.05). This indicates that well-conducted transfers can increase employee work motivation, in line with Hasibuan's (2017) theory that transfers that pay attention to employee needs and potential can renew work enthusiasm. This means that the proper implementation of transfers can encourage increased employee motivation. Transfers that are carried out fairly, transparently, and take into account individual potential can create new enthusiasm, a sense of appreciation, and greater opportunities for development, thus motivating employees in carrying out their duties.

3.1.5. The Influence of Promotion on Work Motivation

The results show that Promotion has a positive and significant effect on Work Motivation, with a coefficient value of 0.457, T statistic 4.763 (>1.96), and a P-value of 0.000 (<0.05). This

indicates that promotions given based on achievement, competence, and fairness can increase employee morale. This indicates that the higher the perception of fairness and transparency in promotions, the higher the employee's work motivation. This finding Supporting Robbins (2008) and Herzberg (2003) that promotions are a powerful motivating factor. Promotions provide recognition and rewards that increase self-confidence and commitment to taking on greater responsibilities.

3.1.6. The Influence of Work Motivation on Job Satisfaction

The results show that Work Motivation has a very significant positive influence on Job Satisfaction, with a coefficient value of 0.827, T statistic 11.873 (>1.96), and P value 0.000 (<0.05). This indicates that the higher the level of work motivation an employee has, the higher their job satisfaction. This proves that when employees feel motivated, both intrinsically and extrinsically, their job satisfaction increases. This finding is consistent with Herzberg's two-factor theory, which states that motivation drives emotional involvement in work. Motivated employees tend to feel more satisfied because they have enthusiasm, clear goals, and an internal drive to complete tasks optimally.

The results of bootstrapping the indirect effect can be seen in Table

Results of Path Coefficient Bootstrapping Indirect effect

	Original sample	Sasimple mean	Sstandard deviation	T	P	
Mutation -> Work Motivation -	0.345	0.346	0.086	4,022	0.000	
Promotion -> Work Motivation	0.377	0.372	0.080	4,692	0.000	

Source: Processed primary data, 2025

3.1.7. The Influence of Mutation on Job Satisfaction through Work Motivation

The results of the indirect path analysis show that job transfer (X1) has a significant indirect influence on job satisfaction. (Y) through work motivation (Z) as an intervening variable. The magnitude of the indirect effect is indicated by a path coefficient of 0.345, with a T-statistic of 4.022, which is greater than the critical value of 1.96, and a P-value of 0.000, which is smaller than the 0.05 significance level. These findings indicate that job transfers can indirectly influence employee job satisfaction levels by increasing work motivation. This means that when the transfer process is carried out appropriately—by considering employee competencies, aspirations, and career development—the transfer can stimulate work enthusiasm, new challenges, and self-confidence, which ultimately increases job satisfaction.

From a theoretical perspective, these results are consistent with Maslow's needs theory approach, where transfers that encourage work motivation will fulfill the needs for self-actualization, esteem, or professional growth, which then have an impact on increasing job satisfaction. Although the direct effect of transfers on job satisfaction may not be significant, these results underscore that work motivation plays a key role as a mediator in building stronger job satisfaction through the experience of job transfers. Because the direct relationship between transfers and job satisfaction is not significant, work motivation acts as

a full mediator, meaning that the entire effect of commitment on job satisfaction occurs through work motivation.

3.2. The effect of job transfer (X1) on work motivation (Z)

The results of the study indicate that transfers have a positive and significant effect on work motivation. A positive effect means that the better the transfer policy is implemented, the higher the employee's work motivation. Significant results indicate that the relationship is not simply a coincidence but has strong statistical significance. The interrelationships between indicators also strengthen this finding. For example, job transfers and work locations that align with the employee's skills and comfort level have the potential to increase work enthusiasm and opportunities for self-development. Similarly, clarity about the reasons for transfers and employee participation in the process can foster a sense of responsibility, recognition, and a need for achievement. Therefore, transfers that are implemented fairly, planned, and considerate of individual potential serve not only as an administrative tool but also as a strategic instrument for increasing work motivation. This aligns with research by Farianda (2013) which shows that transfers have a significant effect on employee work motivation, and research by Novitasari Eviyanti et al. (2023) which states that appropriate transfer patterns can positively encourage increased work motivation.

3.2.1. The effect of job promotion (X2) on work motivation (Z)

The results of this study indicate that job promotions have a positive and significant effect on work motivation. This means that the better employees perceive the promotion process in the organization, the better their performance.

The higher the work motivation felt by employees. A positive influence indicates that promotions implemented fairly, transparently, and based on competency will encourage increased employee enthusiasm and work drive. Meanwhile, significant means that the relationship is not coincidental and has statistical strength that can be used as a basis for managerial policy considerations. When viewed from the relationship between indicators, promotions, which include aspects of the promotion's suitability to work performance, fairness in the selection process, and the availability of career opportunities, are highly correlated with work motivation indicators such as recognition for achievement, increased sense of responsibility, and the need to develop and achieve higher. Appropriate promotions will increase employee self-confidence and make them feel valued by the organization, thereby strengthening their internal motivation. This finding is supported by research by Sudiarta and Sumartana (2017), which shows that promotions have a simultaneous effect on human resource work motivation. In this study, work motivation also acts as a mediating variable that strengthens the influence of promotions on job satisfaction. Furthermore, Margiyanti and Titing Widyastuti (2023) also stated that promotions have a positive and significant influence on employee work motivation, where clear career paths encourage employees to improve their performance and commitment to the organization. Therefore, job promotion is not only a form of appreciation, but also a strategic driver in creating sustainable work motivation.

3.2.2. The influence of work motivation (Z) on HR job satisfaction (Y)

The results of the study show that work motivation has a positive and significant effect on job satisfaction. A positive effect means that the higher an employee's work motivation, the higher their perceived job satisfaction. Employees are motivated by both intrinsic factors such as the need for achievement and responsibility, and by external factors.

People with extrinsic factors such as rewards and recognition tend to feel more satisfied with their jobs. Meanwhile, the significance indicates that the relationship between motivation and job satisfaction in this study is truly statistically significant and not a coincidence.

This relationship can be better understood by examining the interrelationships between indicators. Work motivation indicators in this study include the need for achievement, sense of responsibility, recognition, opportunities for self-development, and renewed enthusiasm for work. When these indicators are high, job satisfaction indicators such as job satisfaction, appreciation for the organization, loyalty, and satisfaction with the work environment also increase. For example, employees who perceive opportunities for development tend to be more engaged in their work and feel satisfied because their work supports their life goals and self-actualization.

This finding aligns with Tella's (2007) research, which states that work motivation is highly correlated with job satisfaction, as motivation drives individuals to perform tasks optimally, ultimately leading to a sense of satisfaction with their achievements. Similarly, Adigun and Stephenson (2001) found that work motivation significantly impacts employee job satisfaction across two different cultural contexts (America and Nigeria), suggesting a universal relationship. Nancy (2007) and Hendra (2013) also corroborate this finding in the context of Indonesian organizations, where job satisfaction is strongly influenced by the level of employee motivation. Therefore, it can be concluded that work motivation is a key factor in shaping positive employee perceptions of their work and work environment, which in turn will increase overall job satisfaction.

3.2.3. The effect of mutation (X1) on job satisfaction (Y)

The results of the study indicate that transfers have a positive but insignificant effect on job satisfaction. This positive effect indicates that, in terms of direction, a well-executed transfer has the potential to increase job satisfaction. However, because it is not statistically significant, the effect is not strong enough to form a basis for conclusive conclusions. This means that while transfers tend to provide new experiences, challenges, or learning, this does not necessarily lead to employee satisfaction, especially if the transfer process does not meet expectations or is not well-prepared.

The interrelationships between indicators in this study also indicate that transfers that do not involve employees in a participatory manner, or are carried out without considering job suitability, work location, and clarity of the transfer's objectives, can cause employees to feel anxious, unappreciated, or even depressed. Meanwhile, indicators of job satisfaction such as comfort, recognition, and involvement in the organization require a sense of

security and stability in the work environment. If transfers are carried out unilaterally or are perceived as a burden, they will negatively impact satisfaction, even if the employee formally continues to perform their duties.

These results align with previous findings by Herdyana (2024), Putri et al. (2022), and Mantouw et al. (2022), which stated that HR transfers do have a positive, but insignificant, effect on job satisfaction. This means that in many cases, transfers have not been able to create a significant effect on employee satisfaction levels, either overall or partially. Further explanation can be seen through Maslow's (1954) theory of needs, where basic needs such as job security and social recognition must first be met for someone to feel satisfied at work. If transfers threaten this sense of security, disrupt established social relationships, or do not provide clarity on positions and career paths, then Employees tend not to experience increased satisfaction. Therefore, it is important for organizations to design more humanistic, adaptive, and dialogue-based transfer policies to have a real impact on employee psychological well-being and satisfaction.

3.2.4. The effect of job promotion (X2) on job satisfaction (Y)

The results of the study indicate that job promotions have a positive but insignificant effect on job satisfaction. This positive effect indicates that, in terms of direction, job promotions tend to increase employee job satisfaction. However, because it is not statistically significant, the relationship is not strong enough to conclude that there is a real and consistent effect within the population studied. This indicates that job promotions do not automatically create job satisfaction, especially if their implementation is not accompanied by high internal employee motivation, a clear assessment system, and fair and transparent treatment.

The interrelationship between indicators also shows that fairness in the promotion process, the match between the new position and the employee's competencies, and the certainty of increased responsibilities and work benefits play a significant role in shaping employee perceptions of promotions. If employees do not perceive tangible benefits from the promotion they receive—whether in the form of rewards, recognition, or improved well-being—then the promotion will not significantly impact job satisfaction. In fact, in some cases, promotions that are perceived as inappropriate or overly administrative actually create stress and dissatisfaction.

This finding is supported by several previous studies. Hannes Widjaja et al. (2021) stated that promotions do not always have a positive impact on job satisfaction if the process is not accountable and not based on actual performance. Imelda (2022) also found that promotions without transparency can lead to negative outcomes.

This can create negative perceptions, especially in organizations with rigid hierarchical structures. Meanwhile, Cindy Khumairah (2021) explains that in the context of public organizations, job promotions are often not accompanied by improved facilities, adjusted responsibilities, or effective communication, thus not significantly contributing to employee satisfaction levels.

Thus, while job promotions can theoretically increase job satisfaction by providing recognition and opportunities for growth, in practice, promotions that are unfair, unequal, or not accompanied by increased work motivation will not significantly impact satisfaction. Organizations need to strengthen the integrity of their promotion systems and ensure that each promotion truly reflects the employee's work values, achievements, and potential, so that its positive effects are truly felt in terms of job satisfaction.

4. Conclusion

Based on the results of the analysis and discussion of the SEM-PLS model, this study concludes several important points regarding the influence of job transfers and promotions on job satisfaction with work motivation as an intervening variable at the Karanganyar Pratama Tax Service Office. 1. Mutations have a positive and significant influence on work motivation. This demonstrates that implementing transfers fairly, transparently, and taking into account employee potential and desires can improve work morale. This finding aligns with Hasibuan's (2017) theory, which states that transfers can renew work morale if implemented with individual needs in mind. 2. Job promotions have also been shown to have a positive and significant impact on work motivation. Promotions based on competence, achievement, and fairness act as powerful motivators (Robbins, 2008; Herzberg, 2003). Promotions provide recognition, new responsibilities, and opportunities for growth, which encourage increased employee motivation. 3. Work motivation has a very significant positive influence on job satisfaction. This supports Herzberg's two-factor theory, which states that motivation is the primary driver of job satisfaction. Highly motivated employees tend to have better job satisfaction because they feel valued, have clear goals, and are driven to perform optimally. 4. Transfers do not have a significant impact on job satisfaction. Although transfers can provide new experiences, if they are not carried out if the transfer is not communicative and aligned with employee preferences, it will not have a positive impact on job satisfaction. This indicates that the implementation of transfers needs to be balanced with appropriate support, adaptation, and recognition. 5. Job promotions do not have a significant effect on job satisfaction. Mismatched expectations after a promotion or a lack of increased benefits, responsibilities, and recognition can result in promotions having no significant impact on satisfaction. This means that promotions that are not accompanied by a reward system and reinforcement of internal motivation will lose their effectiveness.

5. References

Journals:

Adigun, A. A., & Stephenson, R. (2001). *Job motivation and satisfaction in cross- cultural settings: A comparative study of the U.S. and Nigeria*. Journal of International Business. Administrasi Publik.

Cindy Khumairah. (2021). *Analisis Dampak Promosi Terhadap Kepuasan Kerja*

- Farianda, R. (2013). *Pengaruh mutasi kerja terhadap motivasi dan kinerja pegawai*. Jurnal Ilmu Administrasi.
- Ferris, G. R., Hochwarter, W. A., Buckley, M. R., Harrell-Cook, G., & Frink, D. D. (1992). *Human resources management: Some new directions*. Journal of Management.
- Fiester, W., et al. (2008). *Human Capital Mobility and Performance*. Human
- Guinot, J., Chiva, R., & Mallén, F. (2014). *Organizational trust and performance: Is organizational learning capability a missing link?*. Journal of Management & Organization, 20(2), 240–257.
- Hendra. (2013). *Motivasi dan Kepuasan Kerja Pegawai Negeri Sipil*. Jurnal Ilmu
- Herzberg, F. (2003). *The motivation to work*. New York: John Wiley & Sons. Herzberg, F. (2008). *One More Time: How Do You Motivate Employees?*. Harvard
- Imelda. (2022). *Keadilan Prosedural dalam Promosi Jabatan dan Dampaknya*
- Luthans, F. (2011). *Organizational behavior: An evidence-based approach* (12th ed.). McGraw-Hill.
- Mangkunegara, A. P. (2017). *Manajemen sumber daya manusia perusahaan*.
- Mantouw, A. M., Parengkuan, J. E., & Sendow, G. M. (2022). *Pengaruh mutase Pegawai*. Jurnal Administrasi Publik.

Books:

- Afandi, P. (2018). *Manajemen sumber daya manusia: Teori, konsep dan indikator*. Aksara. Aksara.
- Betty Magdalena, & Rulyati, O. (2019). *Manajemen SDM untuk Organisasi*.
- Dessler, G. (2005). *Manajemen Sumber Daya Manusia*. Jakarta: Indeks.
- Ghozali, I. (2013). *Aplikasi analisis multivariate dengan program SPSS*. Semarang: Badan enerbit Universitas Diponegoro.
- Hasibuan, M. S. P. (2010). *Manajemen sumber daya manusia*. Jakarta: Bumi
- Hasibuan, M. S. P. (2014). *Manajemen dasar, pengertian dan masalah*. Jakarta: Bumi Aksara.
- Hasibuan, M. S. P. (2016). *Organisasi dan motivasi*. Jakarta: Bumi Aksara. Hasibuan, M. S. P. (2017). *Manajemen sumber daya manusia*. Jakarta: Bumi
- Hasibuan, M. S. P., et al. (2019). *Dasar-Dasar Organisasi dan Manajemen*. Jakarta: Bumi Aksara. Jakarta: Salemba Empat. Pustaka Setia.