

THE EFFECT OF JOB PROMOTIONS AND POSITION MUTATIONS ON JOB SATISFACTION OF EMPLOYEES OF THE DIRECTORATE GENERAL OF TAXES WITH WORK-LIFE BALANCE AS AN INTERVENING VARIABLE

(Case Study on the Regional Office of DGT D.I. Yogyakarta)

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ABSTRACT

This study aims to analyze the influence of position promotions and position mutations on job satisfaction of employees of the DGT Regional Office of the Special Region of Yogyakarta. In addition, this study also analyzes the indirect influence of job promotions and job mutations on job satisfaction through work-life balance as an intervening variable. The method used is a descriptive quantitative approach with the Structural Equation Model (SEM) analysis technique. Data was collected through a questionnaire and analyzed using Smart PLS 3.2.9 software. The population of this study is all employees of the DGT Regional Office of the Special Region of Yogyakarta, with a sample of 67 employees who occupy the positions of Objection Reviewer and implementer, selected using the purposive sampling method. The results of the study show that position promotion has a positive effect on employee job satisfaction. On the other hand, position mutation has a significant negative effect on job satisfaction. Work-life balance has a positive and significant effect on job satisfaction and mediates the influence of job promotion on job satisfaction significantly. However, work-life balance does not mediate the influence of position mutations on job satisfaction.

Keywords: Position Promotion, Position Mutation, Work-Life Balance, Job Satisfaction.

INTRODUCTION

Human resources are the most important thing owned by an organization. An organizational goal will not be achieved without human participation. (Handoko, 2008), states that the most important resource of an organization is human resources, people who give their energy, talents, creativity, and efforts to the organization. Therefore, human resources are important in organizations to achieve the goals that have been set because humans are the basic elements that drive and carry out all organizational activities (Dessler, 2003).

Improving the quality of employee resource performance is very necessary in a planned, directed, and sustainable manner. The Directorate General of Taxes is a large organization that has 44,939 employees (as of October 7, 2022) must pay great attention to handling Human Resources (HR) problems. Employees who have good performance are invaluable assets for the organization, because they are able to play an important role in running the wheels of organizational activities so that they can move and develop in a better direction and maintain the integrity of the organization.

Job satisfaction is a positive emotional state resulting from an assessment of a person's performance. This is related to efficiency, performance, and personal well-being. According to the Director General of Taxes in a working meeting with Commission XI of the House of Representatives

(June 14, 2022), the number of tax employees, since 2020-2022, has decreased. This raises questions about the internal condition of the Directorate General of Taxes, especially the level of job satisfaction of its employees. According to (Yubu et al., 2023) explained that job satisfaction is related to the attitude of employees in responding to everything related to work. This attitude is a form of interpretation of actions and decisions made by leaders and colleagues to someone within the scope of work.

One of the efforts to increase job satisfaction is to implement a position promotion policy. Position promotion is to increase authority and responsibility to a higher position in the organization so that their rights, status and income will be large (Hasibuan, 2011). According to (Siagian, 2013), promotion is when a person is transferred from one job to another job whose responsibilities are greater, the level of the position hierarchy is higher, and the income is also larger. The influence of promotion on job satisfaction is supported by previous research, such as research conducted by Ningsih (2019) showing that position promotion partially has a positive and significant influence on employee job satisfaction. The same thing was also found in a study conducted by (Fadli, 2020) where it was found that partially and simultaneously job promotions had a positive and significant effect on job satisfaction. This is different from research conducted by Munir, et al (2012) and (Ramadhani, 2013) which shows that promotion does not have a positive and significant effect on job satisfaction. This is because there are still many employees who feel that the job assessment to get a promotion from the company is not transparent enough and in accordance with employee expectations, causing a decrease in employee job satisfaction with the company.

Employee mutation is also one of the factors that affect employee performance. According to (Efriyul, 2019), mutation is the transfer of employees in the form of a transfer of place or transfer of duties. According to (Saydam, 2002) that: Mutation can include two meanings, namely; a) The activity of transferring employees from one workplace to a new workplace which is often called "tour of area", and b) The activity of transferring employees from one task to another in the same work unit, or within the company, which is often also referred to as the term "tour of duty". Position mutations that occur in the Directorate General of Taxes are routinely carried out from the level of echelon officials to the executive level, both national and regional mutations in one Regional Office regardless of the gender or marital status of employees. The national mutation policy can cause employees to have to move far away, even between islands, so it is always considered a scary scourge, especially for employees who are comfortable in their place of work. Therefore, realizing that there are still shortcomings in the mutation pattern that is currently being implemented, the Directorate General of Taxes continuously improves the mutation pattern. Such as research conducted by Sumarsono (2019) which shows that mutations and promotions have a significant and positive effect on employee job satisfaction. Similar things were also found in research (Ulfiza & Bahri, 2022) which showed that mutations have a positive and significant influence on job satisfaction. This is different from research conducted by (Surata & Lee, 2017) which shows that mutations do not have a significant effect on employee job satisfaction.

In addition to promotions and mutations, work-life balance is a factor that affects job satisfaction. Work-life balance is a situation where employees can divide responsibilities and time between work life and personal life. Work-life balance (Handayani, 2013) is a state when a person is able to share roles and feel satisfaction in their roles. (Megaster et al., 2021) shows that work-life balance affects employee satisfaction with work can help achieve success for the company, as well as generate employee morale in carrying out their work towards the organization. This is in accordance with research conducted by Renaldo R. L, et al. (2019) which shows that work-life balance has a positive effect on job satisfaction. Similar things were also found in research (Maslichah & Hidayat, 2017) which showed that work-life balance had a significant effect on job satisfaction. (Armstrong et al., 2015) said that the higher the level of job satisfaction, the lower the level of conflict in the family or it can be interpreted as a high level of work-life balance. A sense of satisfaction and happiness during work and home life without any conflict between the two can be interpreted as work-life balance (Ariawaty, 2019).

This study aims to explain how job promotions and job mutations affect job satisfaction and the role of intervening variables of work-life balance in the relationship. This research is expected to contribute both from theoretical and practical aspects, especially in understanding the influence of job

promotion, position mutation, and work-life balance on job satisfaction with work-life balance as a mediating variable.

THEORETICAL FOUNDATIONS AND HYPOTHESIS DEVELOPMENT

Theoretical Foundations

Position Promotion

Position promotions carried out by company management provide an important role for every employee, that every employee makes position promotion a goal that is always expected. According to (Nuraini, 2013) promotion is a process of transferring employees, which is given as a form of appreciation for work performance and accompanied by improved facilities such as compensation and status. According to Siagian (2010), promotion is when a person is transferred from one job to another job whose responsibilities are greater, the level of the position hierarchy is higher, and the income is also larger. (Hasibuan, 2011) said that promotion means a transfer that increases authority and responsibility to a higher position in an organization followed by greater obligations, rights, status, and income. Salary increases and responsibilities usually accompany job promotions. (Ardana, 2012) There are several criteria that companies need to consider in promoting their employees, namely: seniority, educational qualifications, work achievement, karsa and creativity, level of loyalty, honesty and support. Position promotion indicators consist of various conditions. The requirements for promotion according to (Hasibuan, 2011) include the following: high honesty, good work discipline, good work performance, ability to work together, skills, loyalty to the company, leadership spirit, communicative, and education in accordance with the position.

Position Mutation

Employee mutation is generally a continuation of the assessment of the work performance of employees in a company achieved by the employee concerned. Mutation (Hasibuan, 2011) mutation is a change in position/position/work that is carried out both horizontally and vertically (promotion/demotion) in an organization. According to Kadarman (2018) Mutation is the activity of transferring employees from one position to another horizontally without being followed by an increase in salary, responsibility and power. According to Sastrohadiwiryo (2015), mutation is an employment activity related to the process of transferring the functions, responsibilities, and employment status of workers to certain situations with the aim of obtaining deep job satisfaction and maximum work achievement to the company or government. Basically, mutation is included in the employee development function, because its goal is to increase work efficiency and effectiveness in a company or government. Thus, mutations are carried out so that work can be carried out more effectively and efficiently. Mutation indicators according to According to (Hasibuan, 2011) are: experience, knowledge, needs, and skills.

Job Satisfaction

According to (Rosalinda et al., 2021) states that job satisfaction reflects a person's feelings towards their job. Job satisfaction is a condition in which employees feel satisfied with what they get while working (Bowling & Zelazny, 2022). (Wijayati et al., 2020) explained that job satisfaction is basically a matter of each individual who has different levels of satisfaction based on the values that apply to each individual. Usually people will feel satisfied with the work that has been or is being carried out, if what is done is considered to have met expectations, in accordance with the purpose of work. According to Fred Luthans (2002), there are six factors in job satisfaction in employees, namely: The Work it Self, Wages (Pay), Promotion Opportunities, Supervision (Supervision), Work Group, and Working Condition.

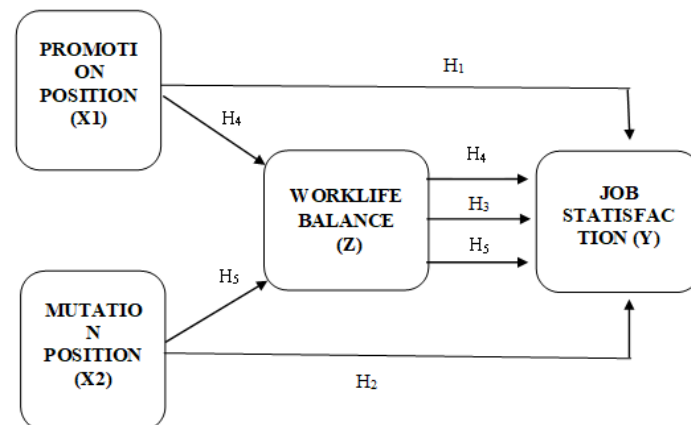
Work-Life Balance

Work-life balance is generally associated with various aspects of a person's life (Maslichah & Hidayat, 2017). Work-life balance can be interpreted as proof of the absence of conflict between work and home life so that a balance of satisfaction and happiness will be created (Ariawaty, 2019). (Sirgy & Lee, 2018) explains the same thing that work-life balance is a form of high engagement of a person in work and non-work life, as evidenced by the lack of problems related to work life and non-work. (Atthohiri & Wijayati, 2021) supports this, that work-life balance is the creation of balance and employee involvement related to time, and the role between work and non-work life. In an effort to find out the level of work-life balance of employees, indicators are needed to measure work-life balance. According to (McDonald et al., 2005), the indicators of work-life balance measurement are as follows: Time Balance, Involvement Balance, and Satisfaction Balance.

Hypothesis Development

Based on the theoretical explanation above, this study was prepared to determine the relationship between the variables of mutation, promotion, and work-life balance on employee job satisfaction. The implementation of appropriate mutations and promotions is able to increase employee job satisfaction mediated by work-life balance. The results of this research are expected to be used by related parties to make decisions so that they can help achieve organizational goals. To facilitate research, the following research hypothesis framework is made:

Figure 1. Thinking Framework



The effect of job promotion on job satisfaction

Position promotion means the process of transferring a task and job responsibility to a higher level. Salary increases and responsibilities usually accompany job promotions. (Ardana, 2012) There are several criteria that companies need to consider in promoting their employees, namely: seniority, educational qualifications, work achievement, karsa and creativity, level of loyalty, honesty and support. Previous research conducted by Ningsih (2019); Sumarsono (2019); (Fadli, 2020) proves that position promotion has a positive and significant effect on job satisfaction, so one hypothesis in this can be formulated, namely:

H1: Position promotion has a significant positive effect on job satisfaction.

The effect of position mutation on job satisfaction

Mutation is defined as a change or transfer of another job/position with the hope that in the new position an employee will develop more. Mutation is a routine activity of the organization to implement the principle of "the right men on the right place". Mutation is a company policy that is carried out to broaden horizons and eliminate employee boredom in the scope of work in a company. Basically, mutation is included in the employee development function, because its goal is to increase work efficiency and effectiveness in a company or government. Thus, mutations are carried out so that work

can be carried out more effectively and efficiently. Previous research conducted (Mantouw et al., 2022); (Surata & Paramarta, 2017); (Putri et al., 2015) showed that position mutation did not have a significant effect on job satisfaction. Based on theoretical studies and previous research on the influence of position mutation on job satisfaction, the second hypothesis in this research can be formulated as follows:

H2: Position mutation has a significant negative effect on job satisfaction.

The effect of work-life balance on job satisfaction

The term work-life-balance refers to a work life that is specifically related to the personal life of a worker. Work-life balance is an overview of a concept where an individual worker can balance between his work life and his personal life. Employees have a high work-to-work and non-work balance that can make them satisfied, which will trigger the emergence of a high work ethic, and make a positive contribution, because if work that takes up more time than family will later give rise to work family conflicts. Previous research examining the effect of work-life balance on job satisfaction conducted by Rahmawati & Gunawan (2019); (Maslichah & Hidayat, 2017); and Renaldo R. L, et al. (2019) stated that work-life balance has a significant effect on job satisfaction. Based on theoretical studies and previous research on the influence of work-life balance on job satisfaction, the third hypothesis in this research can be formulated as follows:

H3: Work-life balance has a significant positive effect on job satisfaction.

The effect of job promotion on job satisfaction through work-life balance as an intervening variable

Research on job promotion and job satisfaction has shown a positive relationship between these two variables. One of the important factors that affect this relationship is work-life balance, which is a major concern in job satisfaction. Job promotions are often followed by increased responsibilities, which can affect the employee's work-life balance. A conducive work-life balance can be a factor that strengthens the influence of job promotion on job satisfaction. Employees who feel that their promotions do not disrupt their work-life balance will be more satisfied and motivated, and will be able to make a greater positive contribution to the organization. Previous research conducted by (Pratama & Setiadi, 2021); (Ramadhani, 2013); and (Raja & Kanagaraj, 2020) stated that work-life balance has a significant influence on job satisfaction and job promotion can support a better work-life balance. Based on theoretical studies and previous research, the fourth hypothesis in this research can be formulated as follows:

H4: There is a positive influence between job promotions on job satisfaction through work-life balance

The effect of position mutation on job satisfaction through work-life balance as an intervening variable

Position mutation is one of the policies implemented by the company to provide a variety of jobs and balance the needs of the organization with the abilities of employees. Position mutations can also affect work-life balance, which ultimately has an impact on employee job satisfaction. A healthy work-life balance can strengthen the positive impact of job mutations on job satisfaction. Employees who undergo mutations and are still able to maintain a balance between work and personal life will feel more satisfied in their work. Previous research conducted by Alfian et al. (2022); Rahmawati and Gunawan (2019); (Sirgy & Lee, 2018); and (Ariawaty, 2019) stated that work mutations have a significant impact on work-life balance and position mutations can improve work-life balance, which ultimately increases employee job satisfaction. Based on theoretical studies and previous research, the fourth hypothesis in this research can be formulated as follows:

H5: There is a positive effect between job mutations on job satisfaction through work-life balance.

RESEARCH METHODS

In this study, the population is all employees of the Regional Office of the Directorate General of Taxes (DGT Regional Office) of the Special Region of Yogyakarta, which totals 123 people. The sampling technique used is purposive sampling, where only employees who meet certain criteria are sampled. The respondents in this study are employees who are in the position of executive and objection examiner. The selected sample was 67 people, in accordance with the specified criteria. This study uses a quantitative method with data collection techniques using questionnaires distributed to employees of the Regional Office of DGT D.I. Yogyakarta. Data is also obtained from literature, laws and regulations, and other documents relevant to the research topic. The data sources used include primary data and secondary data. The data obtained will be analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method. This method is used to analyze non-linear data and check the validity and reliability of the research model. Hypothesis testing was carried out using the SMARTPLS application version 3.2.9, with an outer model to see validity and reliability, and an inner model to evaluate the predictive power of latent variables and test the relationship between variables (Ghozali, 2013).

RESEARCH RESULTS AND DISCUSSION

Characteristics Responden

The respondents in this study were employees of the Regional Office of DGT D.I. Yogyakarta. The number of samples in this study is 67 samples. The following are the demographics of respondents by gender, age, last education, employment period and marital status.

Table 1. Characteristics of Respondents

No	Information	Frequency	Presented	
1	Gender	Man	29	43,3%
		Woman	38	56,7%
		Total	67	100%
2	Age	≤ 25 years	4	6%
		26-35 years	31	46,3%
		36-45 years	28	41,8%
		46-55 years	1	1,5%
		≥ 56 years	3	4,5%
		Total	67	100%
3	Last Education	Diploma	25	37,3%
		Sarjana (S1)	34	50,7%
		Magister (S2)	8	11,9%
		Total	67	100%
4	Working Period	4-6 years	6	9%
		7-9 years	25	37,3%

		≥ 10 years	36	53,7%
		Total	67	100%
5	Marital Status	Unmarried	10	14,9%
		Married	57	85,1%
		Total	67	100%

The results of the study obtained data that 43.3% of respondents were men and 56.7% were women. Based on age, data was obtained that 6% of respondents were ≤ 25 years old, 46.3% of respondents were 26-35 years old, 41.8% of respondents were 36-45 years old, 1.5% of respondents were 46-55 years old and 4.5% of respondents were ≥ 56 years old. It can also be noted that 37.3% of respondents have the last education of a Diploma, 50.7% of respondents have the last education of Bachelor (S1) and 11.9% of respondents have the last education of a Master's (S2). Based on the length of service, data was obtained that 9% of respondents had a working period of 4-6 years, 37.3% of respondents had a working period of 7-9 years and 53.7% of respondents had a working period of ≥ 10 years. Then, based on marital status, data was obtained that 14.9% of respondents with marital status were not married and 85.1% of respondents with marital status were married.

Convergent Validity

Table 2. Convergence Validity Test

Variable	Indicator	Loading Factor	Critical Limits	Information
Position Promotion	X1.1	0.866	> 0,7	Valid
	X1.2	0.889	> 0,7	Valid
	X1.3	0.922	> 0,7	Valid
	X1.4	0.854	> 0,7	Valid
	X1.5	0.779	> 0,7	Valid
	X1.6	0.869	> 0,7	Valid
	X1.7	0.814	> 0,7	Valid
	X1.8	0.788	> 0,7	Valid
	X1.9	0.713	> 0,7	Valid
Position Mutation	X2.1	0.950	> 0,7	Valid
	X2.2	0.755	> 0,7	Valid
	X2.3	0.954	> 0,7	Valid
	X2.4	0.902	> 0,7	Valid
	X2.5	0.895	> 0,7	Valid
	X2.6	0.888	> 0,7	Valid
	X2.7	0.904	> 0,7	Valid
	X2.8	0.951	> 0,7	Valid
	X2.9	0.955	> 0,7	Valid

	X2.10	0.949	> 0,7	Valid
Job Satisfaction	Y1	0.812	> 0,7	Valid
	Y2	0.813	> 0,7	Valid
	Y3	0.874	> 0,7	Valid
	Y4	0.739	> 0,7	Valid
	Y5	0.817	> 0,7	Valid
	Y6	0.877	> 0,7	Valid
	Y7	0.850	> 0,7	Valid
	Y8	0.886	> 0,7	Valid
	Y9	0.836	> 0,7	Valid
	Y10	0.799	> 0,7	Valid
	Y11	0.831	> 0,7	Valid
	Y12	0.822	> 0,7	Valid
Worklife Balance	Z1	0.896	> 0,7	Valid
	Z2	0.826	> 0,7	Valid
	Z3	0.874	> 0,7	Valid
	Z4	0.832	> 0,7	Valid
	Z5	0.784	> 0,7	Valid
	Z6	0.815	> 0,7	Valid
	Z7	0.793	> 0,7	Valid
	Z8	0.815	> 0,7	Valid
	Z9	0.815	> 0,7	Valid

From the results of SEM-PLS data processing in table 4.6 above, it is found that the loading factor value produced by each indicator is more than 0.7. Thus these indicators are declared valid as a measure of their latent variables.

Reliability Test

Table 3. Reliability Test

Variabel	Cronbach's Alpha	Reliabilitas Komposit	Rata-rata Varians Diekstrak (AVE)
Job Satisfaction	0.959	0.964	0.690
Position Mutation	0.977	0.980	0.832
Position Promotion	0.945	0.954	0.697
Worklife Balance	0.943	0.952	0.686

Based on table 3 above, it can be seen that the composite reliability value of all research variables > 0.7 and Cronbach Alpha > 0.6. These results show that each variable has met the composite reliability and Cronbach alpha so that it can be concluded that the entire variable has a high level of realism. So that further analysis can be carried out by checking the goodness of fit model by evaluating the inner model.

R-Square Test

Table 4. R-Square Test

	<i>R-Square</i>	<i>R-Square Adjusted</i>
Job Satisfaction	0.692	0.677
Worklife Balance	0.382	0.363

Based on Table 4, the adjusted R-Square value for the Job Satisfaction variable is 0.677. This shows that the Job Satisfaction variable can be explained by 67.7% by the variables of Job Promotion, Position Mutation, and Work-Life Balance, while the remaining 32.3% is explained by other factors outside this study. In contrast, the adjusted R-Square value for the Work-Life Balance variable was 0.363, which means that the Work-Life Balance variable could be explained by 36.3% by the Position Promotion and Position Mutation variables, while 63.7% was explained by other factors not included in this study.

Predictive Relevance (Q-Square)

Tabel 5. Predictive Relevance (Q-Square)

Variable	Q ² (=1-SSE/SSO)	Information
Job Satisfaction	0.464	Has a predictive relevance value (Large)
Worklife Balance	0.251	Have a predictive relevance value (Medium)

Based on the data presented in the table above, it can be seen that the value of Q square in the dependent variable > 0. By looking at these values, it can be concluded that this study has a good/good observation value because the Q square value > 0 (zero).

Hypothesis Test

Table 9. Hypothesis Test Results

Variable	Original Sample (O)	Average Sample (M)	Standard Deviation (STDEV)	T Statistical (O/STDEV)	P Values
Position Promotion -> Job Satisfaction	0.444	0.434	0.108	4.127	0.000
Position Promotion -> Worklife Balance	0.562	0.527	0.126	4.450	0.000
Position Mutation -> Job Satisfaction	-0.162	-0.167	0.061	2.671	0.008
Position Mutation -> Worklife Balance	-0.111	-0.143	0.095	1.163	0.245
Worklife Balance -> Job Satisfaction	0.388	0.389	0.099	3.929	0.000
Position Promotion -> Worklife Balance -> Job Satisfaction	0.218	0.205	0.075	2.916	0.004

Position Mutation ->					
Worklife Balance ->	-0.043	-0.056	0.040	1.072	0.284
Job Satisfaction					

Based on the results of the hypothesis interpretation, H1 shows that job promotion has a positive and significant influence on job satisfaction with a p-value of 0.000 and a t-statistic of 4.127, so this hypothesis is supported. H2 shows that position mutation has a negative and significant effect on job satisfaction with a p-value of 0.008 and a t-statistic of 2.671, so this hypothesis is also supported. H3 shows that work-life balance has a positive and significant influence on job satisfaction with a p-value of 0.000 and a t-statistic of 3.929, supporting this hypothesis. H4 states that job promotion affects job satisfaction through work-life balance as a mediating variable with a p-value of 0.004 and t-statistic of 2.916, so this hypothesis is supported. However, H5 shows that position mutation does not have a significant influence on job satisfaction through work-life balance with a p-value of 0.284 and a t-statistic of 1.072, so this hypothesis is rejected.

Discussion

The results of the first hypothesis test (H_1) show that job promotion has a significant positive influence on employee job satisfaction in the Regional Office of DGT D.I. Yogyakarta. Fair promotions and based on employee performance and competence are able to increase job satisfaction because they provide appreciation and trust in individual abilities. Transparent promotion policies provide opportunities for employees to achieve higher positions, so that they feel valued and motivated, according to previous research such as Ningsih (2019) and Sumarsono (2019). This proves that position promotion plays an important role in increasing job satisfaction.

The results of the second hypothesis test (H_2) show that position mutation has a significant negative influence on job satisfaction. Mutations that are too often considered to disturb the stability of employees, especially if they are already comfortable with their position and work location. This is in line with the research of (Mantouw et al., 2022) and (Putri et al., 2015), which shows that mutations can be an additional burden, especially for employees who have family responsibilities. At the Regional Office of DGT D.I. Yogyakarta, employees who are frequently mutated feel that the balance between their work and personal lives is disturbed, thus affecting their job satisfaction levels.

Furthermore, the third hypothesis test (H_3) shows that work-life balance has a positive and significant influence on job satisfaction. Employees who have a good balance between work and personal life tend to feel more satisfied with their work. This study supports the findings of Renaldo R. L. et al. (2019) and (Maslichah & Hidayat, 2017), which state that effective work-life balance programs can increase job satisfaction. Employees who are able to manage their time between work and family well are happier and more productive at work.

The results of the fourth hypothesis test (H_4) show that work-life balance mediates the influence of job promotion on job satisfaction. This means that job promotions have a positive effect on job satisfaction, especially when employees are able to maintain a balance between work and their personal lives. These findings support the research of (Pratama & Setiadi, 2021) and (Ramadhani, 2013), which show that career promotion supported by a good work-life balance will have an impact on increasing job satisfaction. Thus, work-life balance strengthens the relationship between job promotion and job satisfaction.

Finally, the fifth hypothesis test (H_5) shows that work-life balance does not mediate the effect of job mutation on job satisfaction. While work-life balance can help reduce the stress between work and personal life, too frequent mutations can still disrupt that balance. According to (Ariawaty, 2019), mutations that cause employees to move away from their families can interfere with personal responsibilities and commitments, thereby decreasing job satisfaction. This shows that too frequent job changes, even with a good work balance, are not able to increase employee job satisfaction.

CONCLUSIONS, LIMITATIONS, AND IMPLICATIONS

Conclusion

Based on a thorough analysis of the data that has been carried out and a detailed discussion, the conclusions that can be drawn from this research are first, position promotion has a positive and significant effect on employee job satisfaction at the Regional Office of DGT D.I. Yogyakarta. Fair and performance-based and competency-based promotion policies increase employee job satisfaction. Second, position mutations have a negative and significant effect on employee job satisfaction in the Regional Office of DGT D.I. Yogyakarta. The higher the frequency of position mutations, the lower the level of employee job satisfaction. Third, work-life balance has a positive and significant effect on employee job satisfaction at the Regional Office of DGT D.I. Yogyakarta. The balance between work and personal life contributes to increased employee job satisfaction. Fourth, work-life balance mediates positively and significantly the influence of job promotions on employee job satisfaction in the Regional Office of DGT D.I. Yogyakarta. Job promotions increase job satisfaction through improvements in work-life balance. Fifth, work-life balance does not mediate the influence of position mutation on employee job satisfaction in the Regional Office of DGT D.I. Yogyakarta. While work-life balance is important, frequent job mutations can reduce job satisfaction without mediating the effects through work-life balance.

Research Limitations

This research has several limitations that need to be considered for further research development. First, this study only includes four variables, namely: job promotion, position mutation, job satisfaction, and work-life balance and does not consider other variables that may also affect job satisfaction. Second, the scope of the sample area in this study is too little limited to 67 employees in one agency, namely the Regional Office of DGT D.I. Yogyakarta, which can limit the generalization of the findings of this study to a wider population or to other agencies.

Research Implications

Based on the results of the study, several influences can be proposed to improve managerial practices and the direction of subsequent research. For the Regional Office of DGT D.I. Yogyakarta, it is recommended to strengthen the implementation of the talent selection process, which supports job promotion, because this policy has been proven to increase employee job satisfaction by creating a sense of fairness and transparency in the selection process. In addition, position mutations need to be carried out by considering the skills and talents of employees, not just to meet the needs of the agency. It is also important to provide employees with a better understanding of the purpose and benefits of position mutation, in order to reduce concerns and improve employee quality and performance.

For further research, it is recommended to conduct a more in-depth study of the relationship between job promotion and position mutation on job satisfaction, especially on indicators that have not been discussed in detail in this study. Future researchers can also explore other relevant and unresearched variables comprehensively to find new data or facts related to job promotions, job mutations, work-life balance, and job satisfaction in various organizations.

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