

The Influence Of Mutation And Promotion On Auditor Performance In The Bpkp Representative Office Of South Sumatra Province Through Job Satisfaction As An Intervening Variable

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ABSTRACT

The phenomenon of mutation, promotion, and job satisfaction that has been explained above, is believed to have an influence on the performance of auditors in the Financial and Development Supervisory Agency (BPKP). Efforts to improve BPKP performance will be greatly influenced by the performance of each employee. This study aims to determine the effect of mutation and promotion on employee performance in the BPKP Representative Office of South Sumatra Province, through job satisfaction as an intervening variable. In this study, the author uses a quantitative approach. The sample in this study were all Auditors at the BPKP Representative Office of South Sumatra Province, taken using a saturated/census sampling technique. Primary data collection in this study was through distributing questionnaires to all Auditors at the BPKP Representative Office of South Sumatra Province. The data collection technique in this study used a questionnaire. From the results of the study that have been described in the previous chapter, there are several conclusions, including mutation has a positive and significant effect on Job Satisfaction of BPKP Employees of the South Sumatra Province Representative Office. Promotion has a positive and significant effect on Job Satisfaction of BPKP Employees of the South Sumatra Province Representative Office. Mutation has a positive and significant effect on Auditor Performance of BPKP Employees of the South Sumatra Province Representative Office. Promotion has a positive and significant effect on Auditor Performance at BPKP Representative Office of South Sumatra Province. Job Satisfaction has a positive and significant effect on Auditor Performance at BPKP Representative Office of South Sumatra Province. Mutation has a positive and significant effect on Auditor Performance through Job Satisfaction at BPKP Representative Office of South Sumatra Province. Promotion has a positive and significant effect on Auditor Performance through Job Satisfaction at BPKP Representative Office of South Sumatra Province.

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INTRODUCTION

In the dynamics of modern organizations, human resource (HR) management is one of the most crucial aspects that influences the performance and achievement of organizational goals (Purnomo & Suhendra, 2020). Both government and private organizations face challenges in maintaining and increasing employee productivity amidst changes in regulations, technology, and ever-growing public demands (Bura, 2022). One of the government institutions that has a strategic role in maintaining state financial governance and public accountability is the Financial and Development Supervisory Agency (BPKP). BPKP acts as an internal government supervisor tasked with ensuring that state financial management is carried out transparently, accountably, and effectively (Yuriah et al., 2024).

To achieve this effectiveness, one of the biggest challenges faced by BPKP is how to improve employee performance in an ever-changing environment (Kibria, 2021). In this case, two important mechanisms that are often used in HR management are employee transfers and promotions. Transfers refer to the process of transferring employees from one position or work unit to another position or work unit with the aim of balancing organizational needs and developing employee skills (Muthoharoh et al., 2022). Meanwhile, promotions are increases in the position or rank of an employee as a form of recognition of the performance and contributions given, and are a means of motivation for employees to continue to develop (Puspitasari & Verawati, 2021).

According to (Yunita & Saputra, 2019), transfers aim to maintain work dynamics and encourage the development of employee potential. Transfers allow employees to gain new experiences in various work units, which are expected to improve their competence and performance. However, unplanned transfers or transfers that do not pay attention to the balance between organizational needs and employee aspirations can lead to dissatisfaction. (Muaja et al., 2018) added that transfers carried out without considering employee skills and readiness factors have the potential to reduce motivation, which in turn will have a negative impact on individual and organizational performance.

Promotions also play a central role in employee motivation and performance improvement. (Syahputra & Jufrizen, 2019) stated that promotions are one of the most effective forms of extrinsic motivation in improving employee performance, because promotions are often accompanied by increased responsibility, status, and remuneration. Promotions that are carried out fairly and based on achievement have a positive effect on employee motivation and performance. However, promotions that are not transparent or based on non-performance factors, such as organizational politics, can create feelings of injustice among employees, which has the potential to reduce their motivation and job satisfaction (Hendra, 2022). This shows that although promotions are a powerful motivational tool, dissatisfaction arising from promotional injustice will actually reduce individual performance (Dinsar, 2021).

In the context of BPKP, where employees play an important role in overseeing the use of the state budget, both transfers and promotions can have a major impact on their work effectiveness. Transfers carried out with the aim of career development and increasing

competence will provide employees with the opportunity to enrich their experience in various areas of supervision, which can ultimately improve the quality of their performance (Yuriah et al., 2022). However, transfers that are felt to be unfair or carried out too often without considering employee preferences can cause dissatisfaction and reduce work motivation (Eraku et al., 2023). In addition to these two aspects, job satisfaction is a factor that is no less important in influencing employee performance. Job satisfaction, according to Locke (1976), is a positive or pleasant emotional state that comes from the assessment of a person's work or their work experience. Employees who are satisfied with their jobs tend to show higher commitment, better productivity, and greater initiative in completing tasks. On the other hand, job dissatisfaction often leads to decreased performance, increased absenteeism, and even the desire to leave the organization (Dinsar, 2021).

Based on Presidential Regulation Number 20 of 2023 concerning Amendments to Presidential Regulation Number 192 of 2014 concerning the Financial and Development Supervisory Agency, it states that the Financial and Development Supervisory Agency (BPKP) is an internal government supervisory apparatus that is under and responsible to the President, which is led by a Head and has the task of organizing Government affairs in the field of State/Regional Financial Supervision and National Development (Septianto, 2022).

In carrying out its role as stated in Presidential Regulation Number 20 of 2023, BPKP has 34 Representative Offices in each provincial capital spread throughout Indonesia, one of which is the BPKP Representative Office of South Sumatra Province. This condition has the potential to become a problem for BPKP employees who are caught in promotions and transfers to other Representatives and affect the performance of these employees (Rahmawati, 2023).

The BPKP Representative Office of South Sumatra Province is supported by 114 auditors in 2023. Based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 48 of 2022 concerning Auditor Functional Positions, it states that auditor functional positions are functional positions in the skills and expertise category. The levels of auditor functional positions in the skills category consist of Skilled Auditors, Advanced Auditors, and Supervisory Auditors. Meanwhile, the levels of auditor functional positions in the expertise category consist of First Expert Auditors, Junior Expert Auditors, Middle Expert Auditors, and Main Expert Auditors. In the auditor functional position structure in Indonesia, auditors are classified into several levels based on experience, expertise, and responsibilities. Each level has different roles and functions according to the level of competence and ability they have (Setioningtyas & Dyatmika, 2020). The higher the level of an auditor, the greater the responsibilities they carry, starting from basic tasks such as data collection to supervision, in-depth analysis, and strategic decision-making at the highest level. Middle Expert Auditors are auditor positions with a very high level of experience, generally at the peak of an auditor's career. They are typically responsible for planning, executing, supervising, and evaluating complex audit activities. Associate Expert Auditors often also provide strategic advice and recommendations to management regarding the results of the audits performed (Adhari & Ruswidiono, 2023). Junior Expert Auditors act as

more senior auditors than First Expert Auditors, with greater responsibilities, including planning and executing audits independently or in a team. They play a role in conducting audits of larger work units or programs with more significant risk (Dirja & Razak, 2020).

The First Expert Auditor is an auditor at the junior level who has more responsibility than the Supervisory or Advanced Auditor. They have begun to be responsible for more independent audit tasks and have the ability to conduct audits with moderate risk (Adi et al., 2019). Usually, they will work under the supervision of a Junior Expert Auditor or Middle Expert Auditor. The Supervisory Auditor is a middle level who has the task of supervising the implementation of audits by auditors at a lower level. They are more involved in the supervision and quality control activities of audit results, and are responsible for ensuring that the audit process runs according to standards (Wati et al., 2020).

Advanced Auditors are responsible for carrying out audit activities with higher complexity than Skilled Auditors. They have deeper technical and analytical skills, but are still within the scope of supervision by more senior auditors. Skilled Auditors are auditors at the entry-level or basic level, who are usually just starting their careers in auditing. They are tasked with supporting the audit team by conducting initial examinations, data collection, and basic analysis. Skilled Auditors often work under the close supervision of more senior auditors (Sidiarta, 2021).

The BPKP Representative Office of South Sumatra Province has also carried out internal mutations at least once every 1 (one) year. This internal mutation is the transfer of employees from their current field to another field that they have never been in. The standardization of internal mutations is based on standard operating procedures (SOP) and the results of the leadership's work evaluation (Maulana, 2019).

In addition to carrying out mutations, BPKP also carries out a job promotion program to provide opportunities for its employees to improve their careers and performance individually and as an organization. Auditor job promotions tend to fluctuate in the last 4 years. This is because the promotions carried out by BPKP go through a fairly strict assessment in the form of an Employee Performance Target (SKP) assessment. The assessment is carried out by each employee's direct superior, the assessor officer, and the assessor officer's superior.

In assessing employee performance, BPKP uses Employee Performance Targets (SKP) which are seen from the employee's work results and work behavior of each employee. This is in accordance with the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 6 of 2022 concerning Management of State Civil Apparatus Employee Performance.

The auditor's performance from 2021 and 2022 was unstable. This condition can be seen from a significant decline in the P3 category, which is a very good performance category in 2022. This is due to changes in the performance assessment method in 2022 compared to the previous year. In 2022, the employee performance assessment method is based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 6 of 2022 concerning the Management of State Civil Apparatus Employee Performance. Performance assessment based on this regulation is a

combination of assessments of work behavior and work results of each employee (Mufti, 2023).

Job satisfaction by auditors at BPKP can be obtained through the type of assignment and working in an existing work team (Ariansyah & Airlangga, 2019). One aspect of job satisfaction is the main source of satisfaction where the job provides interesting tasks. With various types of auditor assignments, ranging from audits, evaluations, reviews, monitoring, technical guidance and others, every year they are increasingly required to perform according to the set targets and on time (Widyani & Putra, 2020).

The phenomena of mutations, promotions, and job satisfaction that have been explained above are believed to have an influence on auditor performance in the Financial and Development Supervisory Agency (BPKP). Efforts to improve BPKP performance will be greatly influenced by the performance of each employee. Based on the above conditions, the author is interested in making a thesis entitled "The effect of mutation and promotion on employee performance in the BPKP Representative Office of South Sumatra Province, through job satisfaction as an intervening variable.

METHOD

In this study, the author uses a quantitative approach. This study examines mutations and promotions on employee performance through job satisfaction as an intervening variable in the BPKP Representative Office of South Sumatra Province. The sampling technique in this study was the saturated/census sampling technique and data collection using a questionnaire. The design of this study was determined by the variables used in the study, namely mutations, promotions, job satisfaction and employee performance.

The type of data used in this study is qualitative and quantitative data, namely the results of a questionnaire regarding mutations and promotions on employee performance through job satisfaction as an intervening variable in the BPKP Representative Office of South Sumatra Province, then the data was processed (quantified) using a statistical test tool with the help of the PLS program. The data source used in this study is primary data. The collection of primary data in this study was through the distribution of questionnaires to all Auditors at the BPKP Representative Office of South Sumatra Province.

The data collection technique in this study used a questionnaire. The sample in this study was all Auditors at the BPKP Representative Office of South Sumatra Province who were taken using the saturated/census sampling technique. The data analysis method in this study uses the Structural Equation Model (SEM) in the model and hypothesis testing. Quantitative data obtained through questionnaires distributed to respondents were analyzed using Structural Equation Modeling (SEM) Analysis using partial least square (PLS) software. Testing in the outer model is as follows: Convergent Validity, Discriminant Validity, and Composite Reliability.

Measuring the reliability of a construct with a reflective indicator can be done by measuring the Composite Reliability value. Composite Reliability measures the actual value of the reliability of a construct. A construct is said to be reliable if the composite reliability

value must be > 0.07 . The measurement model shows how the manifest variable or observed variable represents the latent variable to be measured. So the flow diagram of the research model is as follows:

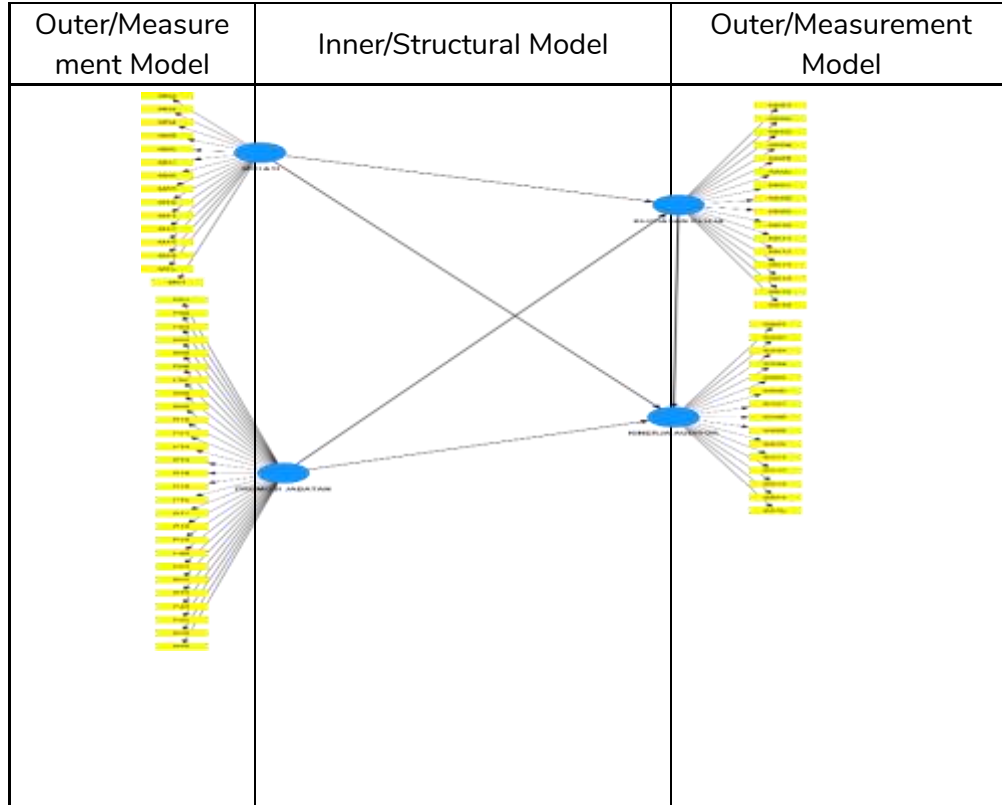


Figure 1: Model Flowchart

RESULT AND DISCUSSION

Results

The research analysis uses Structural Equation Modeling (SEM) with a Variance or Component Based approach with the Partial Least Squares (PLS) technique. Further analysis using a full model (without involving invalid indicators) is shown in Figure 2.

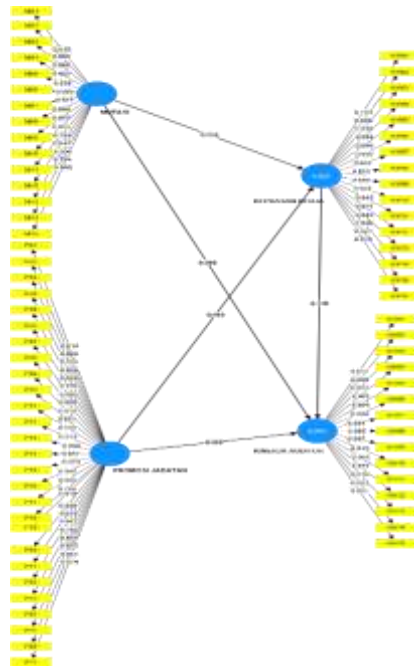


Figure 2. SEM-PLS Result Model

Goodness of Fit Index Test

To validate the overall model, goodness of fit (GoF) is used. This GoF index is a single measure used to validate the combined performance of the measurement model (Outer Model) and the structural model (inner model). The GoF index value is obtained from the averages communalities index multiplied by the R^2 model.

$$GoF = \sqrt{AVE \times \bar{R}^2}$$

$$GoF = \sqrt{0,771 \times 0,984}$$

$$GoF = 0,871$$

The calculation results show a good goodness of fit (GoF) value of 0.871.

Bootstrap Resampling

Berdasarkan research objectives, then the hypothesis test design that can be made is a hypothesis test design in this study presented based on the research objectives. The level of confidence used is 95%, so that the level of precision or inaccuracy limit is $(\alpha) = 5\% = 0.05$. And produces a t-table value of 1.96, so that:

Table 1. Coefficient and t-test values at the 5% level

Variables	Effect	P Values	Information
Job Satisfaction -> Auditor Performance	0.118	0.01	Significant
Mutation -> Job Satisfaction	0.554	0.00	Significant
Mutation -> Auditor Performance	0.560	0.00	Significant
Job Promotion -> Job Satisfaction	0.416	0.01	Significant
Job Promotion -> Auditor Performance	0.322	0.01	Significant

Source: Research Data Processing Results (2024)

Based on Table 1, the following equation is obtained:

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Sub-Structural Equations:

$$\eta_1 = 0.554\xi_1 + 0.416\xi_2 + \zeta_1$$

The relationship between job satisfaction (η_1) as the dependent variable and two independent variables, namely mutation (ξ_1) and job promotion (ξ_2). In this equation, the coefficient of 0.554 for mutation indicates that every one-unit increase in mutation will contribute positively by 0.55 units to job satisfaction. This indicates that mutation, such as a change in position or task in the organization, has a significant effect on increasing the level of auditor job satisfaction. Meanwhile, the coefficient of 0.416 for job promotion indicates that every one-unit increase in job promotion also contributes positively to job satisfaction, although the impact is smaller compared to mutation. Thus, this equation shows that both mutation and job promotion have an important role in increasing job satisfaction, with mutation making a greater contribution. These findings can be used to understand the factors that influence auditor job satisfaction and can help in designing more effective management strategies.

Structural Equations:

$$\eta_2 = 0.118\eta_1 + 0.560\xi_1 + 0.322\xi_2 + \zeta_2$$

Auditor performance (η_2) is influenced by three independent variables: job satisfaction (η_1), transfer (ξ_1), and promotion (ξ_2). In this equation, the coefficient of 0.118 for job satisfaction indicates that every one-unit increase in job satisfaction will increase auditor performance by 0.118 units. Although job satisfaction has a positive effect on auditor performance, its effect is relatively small compared to the effects of transfer and promotion. The coefficient of 0.560 for transfer indicates that changes in transfer have a significant and strong effect on auditor performance, with every one-unit increase in transfer increasing auditor performance by 0.560 units. In addition, the coefficient of 0.322 for promotion indicates that promotion also has a positive effect on auditor performance, although its effect is smaller compared to transfer. Overall, this equation confirms that auditor performance is significantly influenced by transfer, with support from job satisfaction and promotion, so understanding this relationship can help in developing strategies to improve performance in the work environment.

Results of Direct and Indirect Influence Tests

Table 2. Direct Influence

Variables	Direct Influence
Mutation -> Auditor Performance	0.560
Job Promotion -> Auditor Performance	0.322
Mutation -> Job Satisfaction	0.554
Job Promotion -> Job Satisfaction	0.416
Job Satisfaction -> Auditor Performance	0.118

Source: Research Data Processing Results (2024)

Table 2 shows the direct influence of various variables on auditor performance and job satisfaction. From the table, it can be seen that mutation has the strongest direct influence on auditor performance, with a coefficient value of 0.560. This shows that an increase in

mutation, such as a change in task or position, significantly contributes to improving auditor performance. On the other hand, job promotion also has an effect on auditor performance with a coefficient value of 0.322 indicating that promotion can improve performance, although not as strong as the influence of mutation.

In addition, job transfers and promotions also have a positive impact on job satisfaction. The coefficient for transfers in the context of job satisfaction is 0.554 while for job promotions it is 0.416. This shows that both factors can increase auditor job satisfaction. Finally, job satisfaction also has a direct effect on auditor performance with a coefficient of 0.118 although its effect is smaller compared to the direct effect of job transfers and promotions.

Table 3. Indirect Influence

Variables	Indirect Influence
Mutation -> Job Satisfaction -> Auditor Performance	0.065
Job Promotion -> Job Satisfaction -> Auditor Performance	0.049

Source: Research Data Processing Results, 2024

Table 3 presents the indirect effect of mutation and promotion variables on auditor performance through job satisfaction. From the table, it can be seen that the indirect effect of mutation on auditor performance through job satisfaction is 0.065. This shows that although mutation has a greater direct effect on auditor performance, there is also a significant contribution through increased job satisfaction. In other words, changes in tasks or positions not only have a direct impact on auditor performance, but also increase auditor job satisfaction, which in turn contributes to better performance.

Likewise, job promotion has an indirect effect on auditor performance through job satisfaction, with a coefficient value of 0.049. Although this indirect effect is smaller than that of transfer, it shows that job promotion can improve auditor performance through increased job satisfaction. Thus, this table shows that in addition to its direct effect, job satisfaction plays an important mediator in the relationship between transfer and job promotion with auditor performance. This emphasizes the importance of paying attention to job satisfaction in an effort to improve performance in the work environment.

Table 4. Hypothesis

Variables	Effect	Information	T Statistics(>1.96)	Hypothesis
Mutation -> Auditor Performance	0.560	Positive	3,986	H1 : Accepted
Job Promotion -> Auditor Performance	0.322	Positive	2,456	H2 : Accepted
Mutation -> Job Satisfaction	0.554	Positive	3,666	H3 : Accepted
Job Promotion -> Job Satisfaction	0.416	Positive	2,769	H4 : Accepted
Job Satisfaction -> Auditor Performance	0.118	Positive	2,624	H5 : Accepted

Variables	Effect	Information	T Statistics(>1.96)	Hypothesis
Mutation -> Job Satisfaction -> Auditor Performance	0.065	Partial Mediation	2,247	H6 : Accepted
Job Promotion -> Job Satisfaction -> Auditor Performance	0.049	Partial Mediation	2,743	H7 : Accepted

Source: Research Data Processing Results (2024)

Discussion of Research Results

The Effect of Mutation on Auditor Performance (H1):

There is a significant positive influence between mutation and auditor performance, with an effect value of 0.560 and T Statistics 3.986, which indicates that mutation contributes greatly to improving performance. Hypothesis 1 is accepted. This shows that transfers contribute greatly to improving auditor performance. The explanation of this relationship can be explained through the Goal Setting Theory. According to this theory, clear, specific, and challenging goals will increase individual motivation and performance. In the context of transfers, auditors who are transferred to a new position or work environment will be faced with new responsibilities and challenges. This encourages auditors to set new, higher goals, develop new skills, and adapt to the new environment. This process motivates auditors to work harder and more effectively in order to achieve higher performance standards. Therefore, well-planned transfers can significantly improve auditor performance, in line with the principles of Goal Setting Theory, where new challenges and goals encourage individuals to achieve more optimal performance.

According to Arnold (2022), the factor that affects employee performance is mutation. Mutation is one form of Human Resource development to achieve optimal company goals. Furthermore, mutation is also carried out to overcome the problem of boredom that employees often experience when working continuously. This means that mutation is carried out so that employees do not experience a decrease in work enthusiasm which can result in decreased performance or effectiveness in completing work.

Riyadi & Syahrul (2019), in their research stated that employee transfers have a significant and positive effect on employee performance at the West Makassar Pratama Tax Service Office. This shows that employee transfers must be carried out appropriately according to the abilities of the employees so that the performance of the employees can improve.

The Effect of Job Promotion on Auditor Performance (H2):

Job promotion also has a significant effect on auditor performance, with an effect value of 0.322 and T Statistics 2.456, indicating that job promotion has a positive impact although smaller than transfer. Hypothesis 2 is accepted. Although its impact is smaller compared to transfer, job promotion still has a positive impact on improving auditor performance. The explanation of this relationship can be linked to Resource-Based Theory. This theory

emphasizes that human resources owned by an organization, including individual skills, knowledge, and competencies, are important assets that can improve performance. When an auditor is promoted, the auditor gets the opportunity to utilize the auditor's abilities and competencies more optimally. Promotion also provides greater responsibility, which encourages auditors to develop skills and manage more complex resources. This is in accordance with the principles of Resource-Based Theory, where job promotion allows employees to optimize the resources they have and, ultimately, improve auditor performance.

Research conducted by Kadek & Sidiarta (2021) shows that giving job promotions to employees who are competent in their fields will improve their performance in the company. These results are in accordance with the theory which states that if job promotions are given to competent people, then employee performance in the company will directly increase. The results of this study support the results of research by Rahayu (2017) and Simanjuntak (2015) which show that job promotions have a positive and significant effect on employee performance.

The Effect of Mutation on Job Satisfaction (H3)

The effect of mutation on auditor job satisfaction is positive and significant, with an effect value of 0.554 and T Statistics 3.666, indicating that auditors who experience mutation tend to be more satisfied with their auditor work. Hypothesis 3 is accepted. Auditors who experience transfers tend to be more satisfied with their jobs. This explanation can be linked to the Goal Setting Theory, which states that individuals will be more motivated and achieve higher levels of job satisfaction when faced with clear and challenging goals. In the context of transfers, auditors who are transferred to new positions or environments are faced with new responsibilities that require new goal setting. This challenge not only increases the auditor's motivation to adapt and perform better, but also increases the auditor's job satisfaction because the auditor feels that he can achieve more meaningful goals and is in line with the auditor's career development. In line with the Goal Setting Theory, transfers provide an opportunity for auditors to achieve new, more challenging goals, which positively affects the auditor's job satisfaction.

According to Kasmir (2018) mutation is a process of employment activities in certain situations with the aim that workers can have work experience, in different situations and conditions. The company's goal is to have strong employees who have the ability to work, so that they can improve company performance. Cardoso in Sunyoto (2019) mutation is an activity that can develop a person's position or status in an organization, or is often referred to as a change of position in the organization. In other words, this mutation can mean an employee who is transferred to a certain position, or a certain location or branch office. Based on several opinions about the mutation above, it can be understood that mutation can directly affect job satisfaction.

The Effect of Position Promotion on Job Satisfaction (H4)

Job promotion has a significant positive impact on job satisfaction, with an effect value of 0.416 and T Statistics 2.769, indicating that promoted auditors feel more satisfied. Hypothesis 4 is accepted.

Auditors who receive promotions tend to feel more satisfied with their jobs. This is related to Resource-Based Theory, which emphasizes that an individual's internal resources, such as skills, knowledge, and experience, are important assets that can improve performance and job satisfaction. When an auditor is promoted, the auditor receives recognition for his/her abilities and contributions, as well as the opportunity to develop new skills and take on greater challenges. Promotions also provide access to broader resources and responsibilities, which encourage increased job satisfaction because the auditor feels that he/she has room to grow and achieve higher achievements. In line with Resource-Based Theory, recognition and utilization of the auditor's resources through promotions play an important role in increasing auditor job satisfaction.

According to Afandi (2018), indicators of job satisfaction include promotion, which is the possibility that someone can develop through a promotion. Cardoso in Sunyoto (2019) promotion or promotion is a change in position or position from a low level to a higher level, this change will usually be followed by increased responsibility, rights, and social status of a person. If someone has the ability and expertise, he can be promoted and will be promoted according to his abilities, so that his responsibility for the job will be greater.

The Influence of Job Satisfaction on Auditor Performance (H5)

There is a positive and significant influence between job satisfaction and auditor performance, with an effect of 0.118 and T Statistics 2.624, indicating that job satisfaction contributes to increased performance. Hypothesis 5 is accepted. Job satisfaction contributes to improving auditor performance. related to Goal Setting Theory, which states that individuals will achieve higher performance when auditors have clear, challenging, and meaningful goals. Job satisfaction plays an important role in creating the mental conditions and motivation needed to set and achieve better goals. When auditors are satisfied with their work, they tend to be more motivated to set ambitious goals and strive to achieve them, and have a greater commitment to achieving optimal results. This increases work efficiency and effectiveness because auditors feel that the work environment is supportive and provides rewards that are in accordance with the auditor's efforts. Thus, based on the results of the study, Goal Setting Theory is the most appropriate theory to explain the relationship between job satisfaction and auditor performance. Auditors who are satisfied with their work are more motivated to set and achieve higher goals, which in turn improves auditor performance. Job satisfaction provides a strong foundation for auditors to engage more in their auditor work and strive to achieve better performance.

NitiseMITO (2019) argues that if a company is able to influence job satisfaction, the company will gain many benefits, including increased work productivity due to the work spirit driven by relatively high employee job satisfaction. According to Handoko (2020), job satisfaction is an employee's pleasant or unpleasant income regarding their work, this feeling can be seen from the employee's good behavior towards work and all things experienced in the work environment. Job Satisfaction is an affective or emotional response to various aspects of a person's work (Kreitner & Kinicki in Wibowo, 2016, 415).

Job Satisfaction Mediates the Relationship Between Mutation and Auditor Performance (H6)

Job satisfaction acts as a significant intervening variable in the relationship between mutation and auditor performance, with an effect value of 0.065 and T Statistics of 2.247. Hypothesis 6 is accepted. Job satisfaction mediates the relationship between transfer and auditor performance, although its effect is relatively small. As an intervening variable, job satisfaction mediates the effect of transfer on auditor performance. When auditors experience transfer, auditors may experience various changes in the work environment, which can affect the level of auditor satisfaction. Auditors who experience transfer tend to experience increased job satisfaction, which can be in the form of opportunities to develop new skills, expand professional networks, or get bigger challenges.

Thus, positive transfers can increase auditor satisfaction with the auditor's work. Furthermore, auditors who have high job satisfaction are more likely to show good performance, because auditors tend to be more motivated, more involved in tasks, and more able to work efficiently (Widyani & Putra, 2020). Although job satisfaction acts as a mediator in the relationship between transfers and auditor performance, the relatively small effect value indicates that transfers also have a significant direct effect on auditor performance, without being fully dependent on job satisfaction. This means that, in addition to increasing job satisfaction, transfers also have a direct impact on auditor performance. Thus, the results of the study indicate that job satisfaction functions as a significant partial mediator in the relationship between transfers and auditor performance, where increased job satisfaction due to transfers can improve performance, but transfers also have a significant direct effect on auditor performance.

This shows that job satisfaction still has a significant role in improving performance after a transfer. This means that in order to achieve better performance, organizations need to pay attention to auditor job satisfaction in response to the transfer that occurs. Thus, the relationship between transfer, job satisfaction, and auditor performance can be explained well through Goal Setting Theory. Transfer provides an opportunity for auditors to set new and challenging goals, which can increase auditor job satisfaction. As a result, this job satisfaction serves as a significant mediator in improving auditor performance. Understanding this relationship can help organizations in designing strategies that improve auditor job satisfaction and, ultimately, auditor performance.

Job Satisfaction Mediates the Relationship Between Job Promotion and Auditor Performance (H7)

Job satisfaction also functions as an intervening variable in the relationship between job promotion and auditor performance, with an effect of 0.049 and T Statistics of 2.743. Hypothesis 7 is accepted. Job satisfaction acts as an intervening variable or partial mediator in the relationship between job promotion and auditor performance, indicating that job satisfaction has an important influence in improving auditor performance after the auditor is promoted. When an auditor is promoted, the auditor not only gets an increase in status or responsibility, but also experiences a change in auditor job satisfaction. With an effect value of 0.049 and T Statistics 2.743, these results indicate that although there is a direct influence

of job promotion on auditor performance, job satisfaction also contributes to strengthening the relationship.

As a partial mediator, job satisfaction explains part of the relationship between job promotion and auditor performance. This means that auditors who feel higher job satisfaction due to the promotion they receive will tend to show better performance. This is because job satisfaction can increase auditor motivation, commitment, and productivity, all of which have a positive impact on auditor performance. Thus, successful job promotion does not only rely on increased responsibility, but must also consider aspects of job satisfaction to achieve optimal performance results.

Job satisfaction, as an intervening variable, influences how effective the promotion is in improving performance. Auditors who are satisfied with the promotion they receive tend to be more motivated to achieve higher goals related to the new auditor role (Muaja et al., 2018). According to Goal Setting Theory, job satisfaction creates a stronger sense of involvement and commitment to more challenging goals, which ultimately drives improved performance. This suggests that auditors who are satisfied with the promotion will be more enthusiastic and motivated to achieve the expected performance standards of the auditor's new position. Thus, job satisfaction strengthens the influence of promotion on improving auditor performance through higher motivation to achieve set goals.

CONCLUSION

From the results of the research that have been described in the previous chapter, there are several conclusions, including that mutation has a positive and significant effect on Job Satisfaction of BPKP Employees of the South Sumatra Province Representative Office. Promotion has a positive and significant effect on Job Satisfaction of BPKP Employees of the South Sumatra Province Representative Office. Mutation has a positive and significant effect on Auditor Performance of BPKP Employees of the South Sumatra Province Representative Office. Promotion has a positive and significant effect on Auditor Performance of BPKP Employees of the South Sumatra Province Representative Office. Job Satisfaction has a positive and significant effect on Auditor Performance of BPKP Employees of the South Sumatra Province Representative Office. Mutation has a positive and significant effect on Auditor Performance through Job Satisfaction of BPKP Employees of the South Sumatra Province Representative Office. Promotion has a positive and significant effect on Auditor Performance through Job Satisfaction of BPKP Employees of the South Sumatra Province Representative Office. Development of Job Mutation and Promotion Policies, based on research results showing that job mutations and promotions have a significant effect on auditor performance, organizations are advised to pay more attention to the mechanism of job mutations and promotions. This process must be carried out in a more structured and competency-based manner, in order to be able to improve auditor performance optimally.

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