

THE ROLE OF ACHIEVEMENT MOTIVATION MEDIATION IN THE INFLUENCE OF EMPLOYEE MUTATION AND INTERNAL COMMUNICATION ON EMPLOYEE PERFORMANCE (A STUDY AT KPP PRATAMA SERANG BARAT)

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Keywords

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ABSTRACT

This study aims to measure the influence of employee mutation and internal communication on employee performance with achievement motivation as a mediating variable. This study was conducted at the West Serang Pratama Tax Service Office using a questionnaire as the main data collection tool, which included respondent profiles and questions related to the variables studied. The results of this research are expected to contribute to knowledge in human resource management, especially related to employee mutation, internal communication, achievement motivation and its effect on employee performances and can be used as the reference for further research and development. The mediation test proves that achievement motivation can mediate internal communication relationships on employees' performance.

INTRODUCTION

In an organization, all actions carried out are inseparable from the contribution of human resources in it, starting from the planning of activities to the final results produced (Hastopo & Utami Wikaningtyas, 2023). In addition, organizational performance that is influenced by the performance of human resources will be able to determine the success of the organization in achieving its goals (Dwi Lestari & Purnamasari, 2021). Therefore, to achieve an optimal level of performance, the role of human resources is very important in influencing the smooth operational process of an organization. Human resource development basically aims to improve employee performance by reflecting the abilities of individuals working in various fields of the company or agency (Akdere & Egan, 2020; Lu et al., 2023; Susanto et al., 2023).

Performance can be described as an evaluation of the extent to which an action or policy has successfully achieved the goals, vision, and mission stated in the organization's strategy. In more general terms, performance reflects the achievements that can be achieved by an organization over a period of time (Evangeline, 2021; Utomo et al., 2023; Widarko & Anwarodin, 2022). One of the indicators of success in managing human resources is creating optimal performance of employees, and this is a significant challenge for management to achieve (Hadi & Ramdanyah, 2021). The decline in employee human resource (HR) performance has become the focus of research conducted by many researchers. This is not only related to the competency aspect, but also to various factors in human resource management and organizational behavior, one of which is the existence of employee mutations (Dwi Lestari & Purnamasari, 2021).

This mutation includes transfers, changes in responsibilities, changes in employment status, or similar things related to employees within an organization. Employee mutation is one of the strategies used by organizations to improve employee motivation and performance, which involves transferring employees from one position to another position that is considered equivalent (Dwi Lestari &

Purnamasari, 2021). This mutation is a routine action carried out by the organization in order to develop the career of employees and apply the principle of "the right man in the right place". The mutation policy also applies when employees are transferred from one agency to another, both at the local and central government levels, and in this case, the mutation must be based on applicable regulations and laws. Most researchers have found that employee mutation is an important strategy in developing employee insights and improving performance in an organization (Qatawneh, 2023; Sukawati et al., 2020; Vuong & Nguyen, 2022). In addition to employee mutations, effective communication factors can encourage employees to improve their work environment through positive contributions (Musheke & Phiri, 2021).

Effective communication in an organization ensures that employees understand their duties clearly, so that they can work according to their roles and avoid mistakes on the job. This is due to the smooth flow of information from management to employees and vice versa that is well maintained in the organization. The more effective communication in the organization, the higher the performance of employees (Kuncorowati et al., 2022). Therefore, organizations must always maintain good communication to support and improve employee performance. Building effective communication is one way to create a positive environment. By strengthening communication, the information obtained becomes wider and more diverse (Safitri et al., 2019). This is due to the fact that communication involves the process of sharing and exchanging ideas, information, knowledge, attitudes, or feelings between individuals and groups with the aim of facilitating common activities. In addition, communication also plays a role in maintaining motivation within the organization by explaining to employees about their duties, giving feedback on their performance, and providing direction on how to improve motivation when performance is below standard.

Motivation is an encouragement to employees to carry out the tasks given and feel responsible. Strong motivation will result in an improvement in employee performance, work motivation is related to the desire of the individual, especially the employee, to complete his tasks and responsibilities in the company environment. Motivation plays a crucial role in spurring employees to achieve optimal performance and contribute positively to the progress of the organization. Organizations must pay special attention to how to maintain and manage employee motivation so that they are always focused on the company's goals (Hafifatur Rochmah et al., 2017).

Maintaining the level of employee motivation is very important because motivation is the main driver for every individual to act and perform certain actions. A person will not be able to do things optimally if they do not have a strong internal motivation to do so (Hidayat et al., 2018). Problems in employee performance are often caused by a lack of motivation felt by employees. In the midst of the workload they face, it is important for a leader to provide motivation that can improve the performance of employees. Motivation to excel will encourage a person to explore their creativity and drain all their potential and energy to achieve optimal work results. Employees will have a passion for high achievement if they are given the opportunity (Subarkah et al., 2017).

McClelland stated that the theory of achievement motivation categorizes motivation based on the results or achievements obtained from an activity, including in the world of work. In other words, the drive to achieve achievements is a motivating factor in carrying out work. To achieve these needs, a worker must be involved in learning activities to master the skills that enable them to achieve achievements. This states that there is a positive relationship between achievement motivation and achievement achievement. This means that workers who have high achievement motivation tend to have high work performance, and vice versa if those with low work performance are possible because of low achievement motivation. With the motivation to achieve, humans work to meet the needs they meet (Hadi & Ramdanyah, 2021). Without the demand to meet needs, there will be no human activity in the form of work to produce a performance.

Communication does not have a significant effect on performance. This is because the communication established between employees and the company is considered to be running well so that there is no need to make further improvements. Likewise, the research conducted by stated that the influence of communication variables on performance variables is not significant, this is because most employees are on duty in the field and feel that there is no need for much communication with superiors so that employees feel given full trust in carrying out their duties. (Fahmi et al., 2020)

However, the results are different from the research conducted by which states that internal communication has a positive and significant influence on performance because with good communication, employees can more easily understand what to do (Agustriani et al., 2022). In addition, there is also research conducted by those who found that communication has a positive and significant

influence on performance, communication has an actual and substantial effect on employee performance because the positive value of communication indicates that the effectiveness of the company has been used for company activities well.

This study looks for the relationship between employee mutation and internal communication on employee performance with achievement motivation as the mediating variable. The results of this research are expected to contribute to knowledge in human resource management, especially related to employee mutation, internal communication, achievement motivation and its effect on employee performance and can be used as a reference for further research and development.

The hypotheses used in this study are:

- 1) H1: Employee mutation has a positive and significant effect on employee performance
- 2) H2: Internal communication has a positive and significant effect on achievement motivation
- 3) H3: Employee Mutation has a positive effect on achievement motivation
- 4) H4: Achievement motivation has a positive and significant effect on employee performance
- 5) H5: Employee mutation has a positive and significant effect on employee performance through achievement motivation
- 6) H6: Internal communication has a positive and significant effect on employee performance through achievement motivation

METHODS

This study is a quantitative research that aims to measure the influence of employee mutation variables and internal communication on employee performance with achievement motivation as a mediating variable. This study was conducted at the West Serang Pratama Tax Service Office using a questionnaire as the main data collection tool, which included respondent profiles and questions related to the variables studied. Data analysis involves the Partial Least Square (PLS) method that can evaluate the model without assuming normal distribution, providing flexibility in testing the research model.

The researcher collected primary data through questionnaires filled out by respondents as well as secondary data from literature studies and internal reports. The census or saturated sample technique was chosen because of the relatively small number of the population, which is 90 employees, thus allowing data to be taken from the entire population. Statistical analysis includes descriptive analysis for respondents' characteristics and perceptions, as well as inferential analysis with the help of the SmartPLS program to evaluate the measurement model (outer model) and structural model (inner model).

Hypothesis testing uses T statistical tests with bootstrapping to determine significant influence between variables. Validity and reliability tests were carried out to ensure the accuracy of the instrument, with convergent and discriminant validity criteria as well as reliability using Cronbach's Alpha. The results of this analysis are expected to provide a deeper understanding of the influence of mutation and communication on employee performance, as well as the role of motivation as a mediating variable.

RESULTS

Measurement Model Test Results (Outer model)

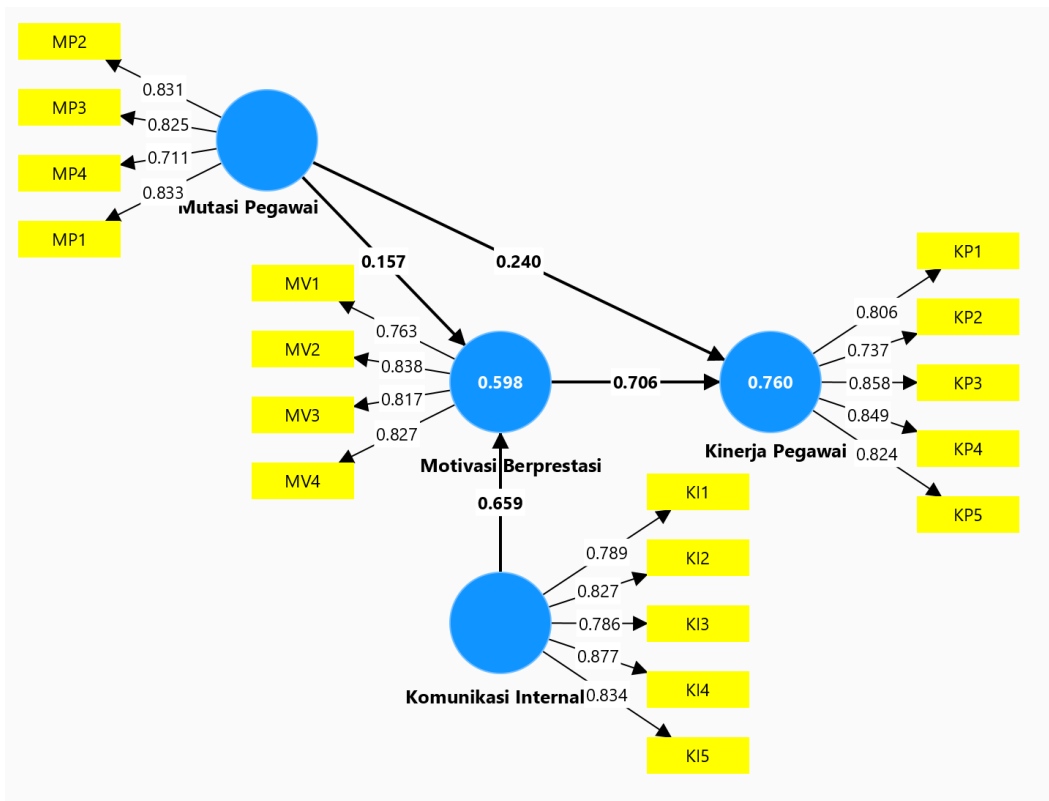


Figure 1. Outer Model Test Result
 Source: SmartPLS 4 Output (processed, 2024)

To test the results of convergent validity and discriminant validity, in this study it was obtained from the outer loading and average variance extracted (AVE) values. The indicator is declared to meet the convergent Validity assumption if it obtains an outer loading > 0.6. Meanwhile, discriminant validity can be satisfied if a construct AVE value of > 0.5 is obtained (Ghozali, 2016).

From the figure above, it is known that the range of outer loading values of the four research variables are employee mutation (0.711-0.833), internal communication (0.786-0.877), employee performance (0.737-0.858) and achievement motivation (0.763-0.838). Referring to the requirements of the convergent validity assumption, the results of the outer model show that all indicators are declared valid.

Based on the model, the values of discriminant validity and reliability construct can be known as follows:

Tabel 1. Construct Reliability dan Validity

Matrix	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
Employee Mutation	0.815	0.833	0.877	0.642
Internal Communication	0.881	0.883	0.913	0.678
Employee Performance	0.874	0.879	0.909	0.666
Motivation for Achievement	0.827	0.832	0.885	0.659

Source: SmartPLS 4 output processed, 2024

From the table above, it is known that the four research variables obtained an AVE value of > 0.5 which stated that they had met the assumption of discriminant validity. After knowing the two validity assumptions, namely convergent validity and discriminant validity, then a reliability test was carried

out to determine the consistency of respondents' answers on all research instruments by looking at the composite reliability and Cronbach's alpha values. The research instrument is declared reliable if it has a composite reliability value and Cronbach's alpha > 0.7.

Based on the figure above, it is also known that all research variables have a composite reliability value and Cronbach's alpha > 0.7. Thus, all instruments in this study are stated to have met the reliability assumption and can be continued in the testing of the structural model (inner model).

Structural Model Test Results (Inner Model)

Tabel 2. Path Coefficient

No	Hypothesis	Path Coefficient
1	Employee Mutation on Achievement Motivation	0.157
2	Internal Communication on Achievement Motivation	0.659
3	Employee Mutation to Employee Performance	0.240
4	Motivation for Achievement on Employee Performance	0.706

Source: SmartPLS 4 Output (2024)

From the table above, an explanation can be described:

- 1) Employee Mutation to Achievement Motivation obtained a path coefficient of 0.157 which means that employee mutation has a positive effect on achievement motivation. A positive sign on the path coefficient shows that the better the employee's mutation, the better the motivation to achieve.
- 2) Internal Communication on Achievement Motivation obtained a path coefficient of 0.659 which means that internal communication has a positive effect on achievement motivation. A positive sign in the path coefficient shows that the better the internal communication, the better the motivation for achievement.
- 3) Employee Mutation to Employee Performance obtained a coefficient path of 0.240 which means that employee mutations have a positive effect on employee performance. A positive sign on the path coefficient shows that the better the employee mutation, the better the employee's performance will improve.
- 4) Motivation for Achievement for Employee Performance obtained a path coefficient of 0.706 which means that motivation for achievement has a positive effect on employee performance. A positive sign in the path coefficient shows that the better the motivation to achieve, the better the performance of employees will increase.

Furthermore, the structural model was evaluated using R-square for dependent construction, stone geisserQ-square test for predictive relevance and t test and significance of structural path parameter coefficients. In assessing the PLS model, start with R-square for each latent variable with the dependent interpretation being the same as the interpretation on the regression.

The magnitude of the simultaneous correlation of independent variables to dependent variables in this research model is seen from the R-Square value whose results are presented in the following table:

Tabel 3. R-Square

Matrix	R-Square	R-Square Adjusted
Employee Performance	0.760	0.754
Motivation for Achievement	0.598	0.589

Source: SmartPLS 4 output processed, 2024

From the table above, it is known that the *R-Square value* in the employee performance model is 0.760 which means that it is included in the strong category and the achievement motivation is 0.598 which means that it is included in the moderate category. These results also show that achievement motivation has the ability of 59.8% (0.598 x 100%) in influencing employee performance and the remaining 40.2% is influenced by other variables that are not studied. The performance of employees was influenced jointly by employee mutation and achievement motivation by 76.0% (0.760x 100%), while the remaining 24% was influenced by other variables that were not studied.

Test Results (Bootstrapping Test)

Table 4. Bootstrapping (Direct Effect) test results

Path Coefficient	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P value
Employee Mutation → Employee Performance	0.240	0.241	0.080	2.996	0.003
Employee Mutation → Motivation for Achievement	0.157	0.161	0.106	1.448	0.137
Internal Communication → Motivation for Achievement	0.659	0.661	0.090	7.319	0.000
Employee Performance → Achievement Motivation	0.706	0.707	0.063	11.165	0.000

Source: SmartPLS 4 output processed, 2024

Based on the results of the bootstrapping test above, the hypothesis of each path coefficient can be described as follows:

- 1) Hypothesis 1: from the table above, it is known that hypothesis 1 (→ Employee Performance Employee Mutation) obtained a tstatistic of 2.996 with a p value of 0.003. These results show that employee mutation has a positive and significant effect on employee performance because tstatistic (2,996) > t_{table} (1.96) and p value (0.003) < α (0.05).
- 2) Hypothesis 2: from the table above, it is known that hypothesis 2 (Mutation → of Outstanding Motivational Employees) obtained a tstatistic of 1.448 with a p value of 0.137. These results show that employee mutation has a positive and insignificant effect on achievement motivation because tstatistic (1,448) < t_{table} (1.96) and p value (0.137) > α (0.05).
- 3) Hypothesis 3: from the table above, it is known that hypothesis 3 (Internal Communication → of Achievement Motivation) obtained a t_{statistic} of 7.319 with a p value of 0.000. These results show that internal communication has a positive and significant effect on achievement motivation by obtaining a path coefficient of 0.000 which is marked positive, with t_{statistic} (7.319) > t_{table} (1.96) and p value (0.000) > α (0.05).
- 4) Hypothesis 4: from the table above, it is known that hypothesis 4 (Employee Performance Achievement Motivation →) obtained a t_{statistic} of 11.165 with a p value of 0.000. These results show that achievement motivation has a positive and significant effect on employee performance because tstatistic (11,165) > t_{table} (1.96) and p value (0.000) < α (0.05).

Test Results (Indirect Effect)

Tabel 5. Spesific Indirect Effect

Indirect Effect	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P value
Mutation → of Outstanding Motivational Employees → Employee Performance	0.111	0.113	0.074	1.496	0.135
Internal Communication → Motivation for Achievement → Employee Performance	0.465	0.468	0.082	5.662	0.000

Source: SmartPLS 4 output processed, 2024

Based on the table above, a relationship can be described that shows whether there is an indirect influence between the variables studied. The explanation of the indirect influence is as follows:

- 1) Indirect effect 1: from the figure above it is known (Employee → Mutation Motivation Achievement → Employee Performance) obtained t statistic 1,496. These results show that achievement motivation mediates the influence of employee mutation on employee

performance with $t_{\text{statistic}}$ value (1.496), $<$ table t (1.96) and p value (0.135) $>$ α (0.05). Employee mutation indirectly has a positive and insignificant effect on employee performance through achievement motivation. In other words, achievement motivation is not effective in mediating the influence of employee mutations on employee performance because the resulting influence is very small or insignificant.

- 2) Indirect effect 2: from the figure above it is known (Internal Communication \rightarrow Motivation for Employee Performance Achievement \rightarrow) obtained $t_{\text{statistic}}$ 5,662. These results show that achievement motivation mediates the influence of internal communication on employee performance with $t_{\text{statistic}}$ value (5.662) $>$ t_{table} (1.96) and p value (0.000) $<$ α (0.05). Internal communication indirectly has a positive and significant effect on employee performance through motivation to achieve. In other words, good internal communication will increase motivation to achieve, so that if the level of achievement motivation increases or is high, employee performance will also increase.

Discussion

The Effect of Employee Mutation on Employee Performance

Based on the results of the test and the first hypothesis shows that there is a positive and significant influence between employee mutations on employee performance, this is evidenced by a t -statistic of 2.996 with a p value of 0.003. It is known that the path coefficient is positive, so it can be interpreted that the more accurate the employee mutation, the higher the employee' s performance.

Previous research that supports this hypothesis is as follows: conducting a study on the impact of rotation on employee performance at Omdurman Ahlia University Sudan and finding a positive and significant relationship between rotation and performance, his research also recommends that rotation be carried out through good planning and continuous evaluation. Similarly, a study in the tourism department of a category A travel agency in Egypt on 788 respondents using the Smart PLS 3.2.1 model found that work rotation had a positive and significant influence on employee performance (Al-Romeedy, 2019).

In line with this, research conducted by all employees at KPP Pratama Makassar Barat totaling 97 employees found that employee mutation has the most dominant influence in improving employee performance at KPP Pratama Makassar Barat in addition to other variables researched, namely competence and motivation, the study also suggests that employee mutations must be carried out appropriately according to the abilities possessed by employees so that the performance of these employees can increase. In addition, there was a study with similar results conducted on 140 employees at the Regional Office of the DGT of Yogyakarta stating that mutations had a positive and significant effect on the performance of employees of the Regional Office of the DGT Yogyakarta (Septianto et al., 2022).

One of the goals of mutation is to foster job freshness, expand the horizon of experience in the context of employee career development, if employees work somewhere for too long, they will feel bored and hinder the development of employees' careers. Employee turnover provides employees with the opportunity to develop their careers by facing new challenges and gaining various skills and experiences. By facing a new environment and tasks, employees can feel more excited and can help reduce boredom thereby improving overall performance.

Employee mutation is something that is very much awaited by employees who have been placed for a long time far from homebase or residence, but not infrequently, some do not want it, even hate it because it is already in the comfort zone. This is what makes the mutation must be appropriate or the right man on the right place, so that it meets the expectations of the employee or can be accepted by the employee and ultimately improves the performance of the employee concerned.

Employee performance is a multidimensional variable, meaning that this variable is determined by many factors, both individual or internal factors and external factors. In this study, the variables that are expected to affect employee performance are employee mutations and internal communication. Through employee mutations that run well and fairly, it is hoped that it will also improve employee performance.

The Influence of Internal Communication on Achievement Motivation

Based on the results of the test and the second hypothesis shows that there is a positive and significant influence between internal communication on achievement motivation, this is evidenced by

a t statistic of 7.319 with a p value of 0.000. Considering the positive path coefficient, it can be interpreted that the better internal communication will increase the motivation to achieve.

Previous research that supports this hypothesis is as follows: which states that communication has a positive and significant influence on employee performance, this is explained by good communication, the information obtained is also broader and diverse (Wisesa et al., 2022). Communication can also maintain motivation in an agency by providing explanations to employees about what to do, how they carry out their duties, and what can be done to increase work motivation if it is below standard. Dhone & Sarwoko (2022) also found the same results in his research on BPJS Malang City employees that through effective internal communication, employees will have more motivation in working.

also stated that there is a positive and significant influence of internal communication between the Head of the Department and Staff on the work motivation of employees of the Public Relations Bureau of the Ministry of Industry. In line with this, a study conducted by Safitri et al. (2019) on 100 employees of PT. Garuda Indonesia (Persero) Tbk. stated that effective communication has an effect on improving performance. The more effective communication is carried out in the organization, the more effective it will affect performance. The research also suggests that in the future companies need to pay special attention to communication by emphasizing REACH (respect, empathy, audible, clarity, and humble).

Internal communication includes all types of formal and informal communication that occurs internally at all levels of work. This communication includes communication between employees at one level, this can be done in terms of sharing information, experience, and sharing ideas in completing work more effectively and efficiently. The next communication is between subordinates and superiors, this can be done in terms of giving each other feedback or input, providing corrections and appreciation, or communicating in terms of explaining the flow of work to be completed. Individuals and groups can exchange information through communication to make decisions and transfer information to find and evaluate different options.

By communicating to employees what is expected of them, how to do their duties effectively, and what is expected of them, this condition will ultimately create a strong enthusiasm and enthusiasm among employees in carrying out their duties well. Internal communication also improves the relationship between management and employees, ultimately increasing employee motivation. With good internal communication, a good relationship will be created between employees or between superiors and subordinates so that employees will feel more appreciated and accepted which will ultimately foster motivation to work better.

The Effect of Employee Mutation on Achievement Motivation

Based on the results of the test and the third hypothesis shows that there is a positive and insignificant influence between employee mutations on achievement motivation, this result is evidenced by a t statistic of 1.448 and a p value of 0.137. This means that employee mutations have a positive influence on achievement motivation but not significantly.

Previous research that supports this hypothesis is research conducted by Hafifatur Rochmah et al. (2017) which states that there is no positive and significant influence between mutations on work motivation in employees of Bank Syariah Mandiri KC Palembang, meaning that the mutations carried out have no meaning or even the mutation programs that have been carried out may not be on target for employees who are given mutations. Likewise, the study showed that mutations did not have a positive and significant effect on work motivation in the work of PT Bank Muamalat, Tbk Jember branch. This means that whether or not there is a position mutation program given by the company to its employees will not increase employee motivation to work because employees who are mutated get the same income as their previous income even though they get a job in a new place.

On the contrary, there are different research results conducted by those who state that employee rotation carried out in the banking sector in India can increase employee motivation positively and significantly, the study also suggests that policies related to employee transfer should consider demographic factors such as age, gender, marital status, education, experience, and salary so that the transfer can increase motivation and performance. Likewise, a study conducted by Prasetyo (2018) on 150 employees of the Jember Regency Regional Revenue Agency using the SEM analysis method stated that with mutations that are carried out properly and according to procedures, it will increase employee motivation.

The Effect of Achievement Motivation on Employee Performance

Based on the results of the test and the fourth hypothesis shows that there is a positive and significant influence between achievement motivation and employee performance, this is evidenced by a $t_{\text{statistic}}$ of 11,165 with a p value of 0.000. Given a positive path coefficient, it can be interpreted that a high level of achievement motivation will improve employee performance even better. This is in line with research that states that there is a positive and significant influence of work motivation (X2) on employee performance (Y) at PT. So Good Food Manufacturing. Likewise, the research conducted by Subarkah et al. (2017) and both found the results that achievement motivation has a positive and significant influence on employee performance.

These findings are in line with the theory of achievement motivation introduced by David McClelland, which states that individuals with high levels of achievement motivation tend to have a strong drive to achieve goals, take responsibility, and seek feedback on their achievements. Individuals who have high achievement motivation will set high standards of achievement for themselves and constantly strive to improve their performance. This theory also emphasizes that achievement motivation plays a role as a motivating factor for individuals to work harder, be more disciplined, and focus more on achieving targets. Therefore, the results of this study support the view that achievement motivation is a key factor that contributes to the improvement of individual performance in organizations.

Achievement Motivation Mediates Positive and Insignificant on the Effect of Employee Mutation on Employee Performance

The results of the measurement of the mediation indirect relationship path between employee mutation and employee performance through achievement motivation were received with a statistical T value of 1,496 < from the T table (1,960) and P values of 0.135 > sig (0.05), it can be stated that achievement motivation mediates the relationship between employee mutation and employee performance positively and insignificantly.

This result is in line with the research conducted on employees at KPP Madya Malang using the path analysis method which states that motivation does not mediate mutations on employee performance. This is further explained that employee mutations carried out at the DGT are an unavoidable routine so that for employees moving from one place to another is normal and employees feel comfortable wherever they are placed. In line with that, research conducted by Muslichah (2021) on employees of PT. Jasa Raharja Surabaya using PLS analysis techniques concluded that position mutations have a non-significant effect on employee performance through motivation, this happens because employees still see that the mutations carried out are not in accordance with procedures and still involve a biased assessment from the leadership. Likewise, the study showed that mutations did not have a positive and significant effect on work motivation in the work of PT Bank Muamalat, Tbk Jember branch. This means that whether or not there is a position mutation program given by the company to its employees will not increase employee motivation to work. The results of this study do not support the theory expressed by Hafifatur Rochmah et al. (2017) which states that the existence of a mutation program has an impact on higher employee motivation and job satisfaction thanks to the new challenges and situations faced. The results of the study that stated that there was no influence of mutation variables on work motivation required organizations to review the mutation programs that had been carried out. The mutation program that has been carried out may not be on target for employees who are given mutations. This is because employees who get a mutation will get a relatively equal income to their previous salary even though they get a new job or task, so employees are reluctant to carry out the mutation program.

The results of this study are different from the results of research conducted by Hastopo & Utami Wikaningtyas (2023) on a population of 105 employees at KPP Pratama Yogyakarta, this research uses saturated samples so that all populations are sampled using SEM PLS ver 3.2.9 for Windows. The research concluded that mutations have a negative effect on motivation, which means that increased mutations will have a negative impact on low motivation. Moreover, this research was carried out in an office where the population of employees living in the homebase is very dominant so that the average employee who lives in the homebase does not like to be mutated out of the city where his family lives.

Likewise, the research conducted by Syaiful (2016) on a sample of 176 employees at the State Property and Auction Service Office (KPKNL) in East Java Province using the SEM method found different results from this study, the study stated that employee mutation can increase motivation

positively and significantly. The implementation of the influence of work mutations on performance at KPKNL in the East Java Province area is realized by the achievement of Key Performance Indicators for each employee. Each employee who is mutated, the employee will be given a new target in accordance with their respective fields of duty, so that the employee will be motivated to achieve the new target. In line with this, Prasetyo's (2018) research on 150 employees of the Jember Regency Regional Revenue Agency used the SEM analysis method which stated that with mutations that are carried out properly and according to procedures, it will increase employee motivation which will ultimately improve employee performance.

Achievement Motivation Mediates Positive and Significant on the Influence of Internal Communication on Employee Performance

The results of the measurement of the indirect relationship between mediation indirect communication and employee performance through achievement motivation were obtained a statistical T value of 5,662 > from the T table (1,960) and P values of 0.000 < sig (0.05), it can be stated that achievement motivation is able to mediate internal communication relationships on employee performance positively and significantly. This result is in line with a study conducted by Meirinhos et., al (2023) on a sample of 227 company managers in Benguela Province - Angola. The data were analyzed using SPSS with descriptive statistics (frequency, mean, standard deviation) and inferential statistics (t-test, anova, Tukey test). The results show that leaders view their leadership style as transformational and recognize that communication can increase motivation and greatly influence organizational performance. also stated that there is a positive and significant influence of internal communication between the Head of the Department and Staff on the work motivation of employees of the Public Relations Bureau of the Ministry of Industry. In line with this, a study conducted by Safitri et al. (2019) on 100 employees of PT. Garuda Indonesia (Persero) Tbk. stated that effective communication has an effect on motivation and performance improvement. In addition, the research conducted by Agustriani et., al (2022) on the population of this study amounted to 160 employees, with sampling using the Slovin formula so that 114 respondents were obtained. The results of the study showed that communication had a positive and significant effect on employee performance, work motivation had a positive and significant effect on employee performance, and the work environment had a positive and significant effect on employee performance. Work discipline, communication, work motivation and work environment simultaneously have a significant effect on Employee Performance at PT. Ark of the Sea.

In line with this, there are the same research results conducted by Shinta & Siagian (2020) by distributing questionnaires to 112 respondents. The results show that communication variables, work discipline and incentives have an effect on motivation which will ultimately improve the performance of PT. Citra Mandiri Distributiondo positively and significantly. The implication of the results of this study is that to improve the performance of employees of PT. Citra Mandiri Distributiondo can be done by improving the quality of communication, increasing discipline and better incentives.

CONCLUSION

The research found that employee mutations positively affect employee performance, but this influence is not significantly related to achievement motivation. Internal communication, however, has a positive impact on achievement motivation, which in turn significantly enhances employee performance. Although employee mutations were not found to mediate the relationship between mutations and performance, internal communication was shown to mediate this relationship effectively. Based on these findings, the study suggests several managerial implications, including designing systematic employee mutation programs based on competencies, improving internal communication through transparent channels and discussion forums, and addressing the impact of achievement motivation on employee performance through career development opportunities and a supportive work environment. Additionally, it recommends ensuring that mutation processes are fair and transparent, as well as evaluating other factors like job satisfaction and organizational commitment in future research to further explore their role in improving employee performance.

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