
**The Influence of Work Mutations, Workplace Environment on
Work-Life Balance, Work Motivation and Employees
Performance at The Technical Implementing Unit (UPT PPD)
of Regional Revenue Agency East Java Province**

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Abstract

The regional development carried out demands an increase in the revenue of Regional Original Revenue (PAD) every year and an increase in the performance of the employees of the Regional Revenue Agency as a Regional Apparatus Organization (OPD) producing PAD. The author's objective is to determine the impact of workplace environment and work mutations on work life balance, employee motivation and performance on the job. This study's population consisted of UPT PPD Regional Revenue Agency of East Java Province employees. There were as many as 110 employees sampled. The method of Structural Equation Modeling (SEM) is employed as the analytical tool. The findings of this study reveal that work mutations have an effect on work life balance, there is an effect of work mutations on job motivation. alterations in the workplace have an effect on employee performance, there is a relationship between the workplace environment and work life balance, the workplace environment has an impact on employee motivation, there is no effect of the workplace environment on employee performance, however work life balance does have an effect on employee performance, there is no relationship between work motivation and employee performance, and work-life balance has no effect on job motivation.

Keywords: *Work Mutation, Workplace Environment, Work Life Balance, Work Motivation, Employee Performance.*

INTRODUCTION

East Java Province's regional development aims to meet basic services and community needs in the form of adequate facilities and infrastructure to support economic growth, all of which are financed through the East Java Regional Revenue and Expenditure Budget (APBD), with Regional Original Income being

one of the supporting sectors. PAD is collected in East Java Province by numerous Regional Apparatus Organizations (OPD), one of which is the East Java Provincial Revenue Agency. Every year, the Regional Revenue Agency of East Java Province manages support for the realization of PAD revenues in East Java, which amounts to approximately 80% of overall PAD receipts in East Java.

One of the goals outlined in the vision and objective of the Regional Revenue Agency of East Java Province is to raise Regional Original Revenue revenue. Numerous measures to boost revenue have been made, including providing various superior services and cooperating with commercial and public sector partners to enable convenient payments to taxpayers. On the other hand, the growth in services has not been matched by an increase in human resources. Due to the number of employees entering retirement/death period and the existence of a civil servant moratorium policy, which results in an unbalanced number of employees being admitted and retiring, the number of employees declines annually. This reduction in employees affects the ability of each Regional Revenue Management Technical Implementation Unit (UPT PPD) to carry out its duties.

One of the apparent consequences is a drop in employee performance in tax collection due to diminished human resources. Of course, with this condition, the Regional Revenue Agency of East Java Province seeks to overcome it by conducting employee transfers to maintain the balance of employees at UPT PPD, as Prasetyo et al, (2018) demonstrate in their research that work mutations have a significant effect on performance, work mutations are carried out quite well, which then improves good performance for employees.

Although employee mutations are intended to increase employee performance, this is influenced by a variety of factors, including the setting in which workers work on a regular basis. Employees' unsupportive workplace environments also have a direct effect on the fall in employee performance, as Sunarsi, (2021) states in his research that the workplace environment has a major effect on employee performance.

Due to the increased workload caused by the smaller number of employees, workers are less likely to prioritize taking care of themselves and their families. As a result, it's typical to discover workers who lead unhealthy lives as long as they follow their daily work schedules. The balance between the life and work of employees can give satisfaction to the work they have, so that high morale arises which affects performance as Monica et al, (2020) who proves that work life balance affects employee performance. To maintain performance, motivation is also needed for employees, the higher the motivation given, the employee's performance will increase as Rochmah, (2018) in his research states that the higher the motivation given, the more employee performance will increase.

METHOD

This study employs a quantitative technique. Explanatory causal research was utilized to demonstrate a causative relationship between work mutations,

workplace environment on work life balance, work motivation, and employee performance at UPT PPD Regional Revenue Service of East Java Province.

The study was done at the UPT PPD Revenue Agency of East Java Province with a population of 110 employees who underwent work changes between 2020 and January 2022. A questionnaire constructed on a Likert scale with a rating scale of 1 - 5 was used to collect data. The data collected from respondents was analyzed using the AMOS Structural Equation Modeling (SEM) statistical tool version 26.0.

RESULTS AND DISCUSSION

Characteristics of Respondents

The traits of the participants in this study's respondents are first described before the analysis is conducted. According to respondents' gender-specific characteristics, there were 35 women (32%) and 75 men (68 %) among them. In the meantime, results based on respondents' ages revealed that the majority of respondents were between the ages of 35 and 55, and as many as 63 persons (57%) had bachelor's degrees in general.

Instrument Validity and Reliability Test

The information presented demonstrates that all of the questions' significance values are less than the previously established significance value of 0.05. As a result, it can be concluded that the respondent has approved and comprehended each statement item in the questionnaire. In other words, the information obtained is regarded as reliable.

It is known from the testing that each variable has a Cronbach's alpha value more than 0.900. The value of Cronbach's alpha is more than the threshold of 0.70. The measurement scales for the dimensions of Work Mutation (X1), Workplace Environment (X2), Work Life Balance (Z1), Work Motivation (Z2), and Employee Performance (Y) can all be concluded to be accurate.

Table 1. Result of reliability testing

Variable	Cronbach's Alpha	Description
Work Mutations (X1)	0,932	Reliable
Workplace Environment (X2)	0,900	Reliable
Work Life Balance (Z1)	0,929	Reliable
Work Motivation (Z2)	0,917	Reliable
Employee Performance (Y)	0,953	Reliable

Outlier Test

Outliers in the data must be absent for SEM analysis, whether they are multivariate or univariate. There were instances where scores were significantly off from the average, as described by outliers. Using the z-score value produced by the SPSS 26 program with z-score values of -1 and +2, remaining within the range of -3 to +3, univariate outliers are detected.

Model Fit Results

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The analysis's findings indicate that the Chi-square value is 110.86, the p-value is 0.089 higher than 0.05, the RMSEA is 0.065 lower than 0.1, the TLI is 0.976 higher than 0.9, the CFI is 0.963 higher than 0, 9, and the GFI is 0.911 higher than 0.9. The Fit index is provided by each model appropriateness criterion, and it is concluded that this model is good and this structural model is deserving of future research.

Result of Hypotheses Testing

Table 2. Result of Hypotheses Testing

Relationships among Variables		Estimate	S.E	C.R	P	Conclusion Hypotesis
Work Mutations	→ Work Life Balance	0,491	0,156	3,150	0,002	√
Work Mutations	→ Work Motivation	0,418	0,151	2,765	0,006	√
Work Mutations	→ Employee Performance	0,718	0,147	4,888	0,000	√
Work Environment	→ Work Life Balance	0,359	0,130	2,773	0,006	√
Workplace Environment	→ Work Motivation	0,619	0,152	4,081	0,000	√
Workplace Environment	→ Employee Performance	-0,043	0,124	0,034	0,731	X
Work Life Balance	→ Employee Performance	0,307	0,097	3,169	0,002	√
Work Motivation	→ Employee Performance	0,132	0,139	0,946	0,344	X
Work Life Balance	→ Work Motivation	-0,012	0,127	-0,095	0,924	X

*)Accepted √ ; Rejected X

Data analysis calculations reveal that work mutations have a 0.491 effect on work life balance. According to the results of the hypothesis testing, work mutations at the Regional Revenue Agency of East Java Province have a good and significant impact on the work life balance of UPT PPD employees. This supports the hypothesis put forth by Pratiwi & Silvianita (2020), according to which encouraging family engagement is the main element affecting work life balance.

Data analysis findings indicate that work mutations have a 0.418 effect on work motivation. The results of the hypothesis test show that the work modifications of UPT PPD employees of the Regional Revenue Agency of East Java Province have a favorable and significant impact on work motivation. The findings of this study support the hypothesis put forth by Ho et al. (2009) that work mutations can have an impact on motivation. The findings of Saiful et al. (2016) and Prasetyo et al. (2018), which suggest that work mutations have a large impact on work motivation, are consistent with this.

According to data research, work mutations have an impact on employee performance of 0.718. According to the findings of the hypothesis test, work

mutations have a favorable and significant impact on the output of UPT PPD employees of the Regional Revenue Agency of East Java Province. This supports Hasibuan's (2006) theory that shifting workers to the proper jobs and positions will boost morale and productivity at work. According to studies by Saing (2018), Chrishartanto (2018), Sari & Arianto (2020), Runtuwene et al (2016), Suparinah (2018), and Rochmah (2018), employee performance is significantly impacted by mutations at work.

Calculations based on data analysis reveal that the workplace environment has an impact on work life balance of 0.359. According to the findings of hypothesis testing, the workplace environment has a favorable and significant impact on the work life balance of UPT PPD employees of the Regional Revenue Agency of East Java Province. The findings of this study support Ricardianto's argument (2018:165) that the workplace environment and work life balance are interrelated. The workplace environment has an impact on employees' ability to combine their personal and professional lives, according to Aifha & Suwarsi's research from 2018 in this area.

Data analysis calculations reveal a 0.619 effect of the workplace on employee motivation. According to the findings of the hypothesis test, the workplace environment has a favorable and significant impact on the work motivation of UPT PPD employees of the Regional Revenue Agency of East Java Province. The findings of this study support Nitisemito's (2008) theory that employees' ability to perform their jobs is influenced by their workplace environment. This is consistent with studies by Josephine and Harjanti (2017) and Prakoso et al. (2014) that found that the workplace had an impact on employees' motivation to work.

The results of hypothesis testing, which were based on data analysis, show that the workplace environment of the Regional Revenue Agency of East Java Province has no discernible impact on the performance of UPT PPD employees. Because employees at UPT PPD Regional Revenue Agency of East Java Province carry out tax collection duties more frequently outside of the office, the workplace environment has no effect on their productivity. The study's findings, which indicated a p-value of 0.731, support this. The study's findings do not support Agung's (2013) theory that a better working environment leads to higher employee performance. According to studies by Sunarsi, (2021), Prakoso et al. (2014), Nabawi, (2019), and Adha et al. (2019), the workplace environment has a considerable impact on employee performance. This contradicts the findings of those studies.

According to data study, work life balance has a 0.307 effect on employee performance. Work life balance has a favorable and significant effect on the performance of UPT PPD employees of the Regional Revenue Agency of East Java Province, according to the results of hypothesis testing. These findings support Ramadhani's (2013) assertion that productive workers are more likely to be able to combine their work and personal lives, which is expected to improve employee concentration and time management. According to studies by Monica et al. (2020) and Muizu et al. (2019), work life balance has a beneficial impact on employee performance.

The analysis's findings and those of the hypothesis test show that the performance of UPT PPD employees of the Regional Revenue Agency of East Java Province is not significantly impacted by work motivation. Employees at UPT PPD believe that the motivation provided is insufficient to have an impact on their performance. As a result, they believe that their performance will not change. The study's findings, which indicated a p-value of 0.344, support this. This is inconsistent with statements made by Gibson in Pasolog (2007:176) that a person's ability and motivation for work determine his or her performance, as well as statements made in research by Rochmah, Josephine, and Harjanti in 2017 and 2018 that motivation has a positive and significant impact on employee performance.

The analysis's findings and those of the hypothesis test show that the work life balance of UPT PPD employees of the Regional Revenue Agency of East Java Province does not significantly affect their motivation at work. Motivation is unaffected by how well work and home responsibilities are balanced. Employees at UPT PPD feel that there is a lack of agency assistance in this situation, which prevents employees from becoming more motivated at work. The study's findings, which indicated a p-value of 0.924, confirm this. The findings of this study do not support Moon and Roh's (2010) hypothesis that a healthy work life balance promotes high levels of motivation. This contradicts studies by Utami & Pranitasari (2020) and Wijaya (2020), which found that work life balance had an impact on motivation at work.

CONCLUSION

According to an examination of the study's findings, job motivation, work-life balance, and work mutations can all enhance employee performance. On the other hand, the performance of the UPT PPD employees of the Regional Revenue Agency of East Java Province is unaffected by the workplace environment. When the proper employees are given the correct tasks, their work life balance and motivation improve, which has an effect on their ability to perform better.

According to the aforementioned conclusions, it is essential to conduct out work mutations on a regular basis in order to put workers in the appropriate positions and enhance employee quality, both of which have an impact on enhancing worker performance in achieving organizational goals.

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