

The Role of Mutation, Position Promotion, and Empowerment in Improving Employee Performance at the Medan Belawan Pratama Tax Service Office

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ABSTRACT

This study aims to analyze the influence of mutation, promotion, and employee empowerment on employee performance at the Medan Belawan Pratama Tax Service Office. This study uses a qualitative approach with a case study method. The results show that mutations have a positive impact if carried out in a planned manner, but can hinder performance if not balanced with good adaptation. Job promotions increase employee motivation, but can cause work pressure if not supported by leadership training. Employee empowerment has proven to be the most significant factor in improving performance, as it provides opportunities for employees to develop and contribute more to the organization. The combination of these three factors can increase productivity optimally if implemented with the right strategy. Therefore, organizations need to manage employee mutation, promotion, and empowerment with a transparent and competency-based system.

INTRODUCTION

In an organization, especially in the government sector, employee performance is one of the main factors that determine effectiveness and efficiency in providing services to the community (Irawan, 2017). The Tax Service Office (KPP) Pratama Medan Belawan as one of the agencies responsible for tax management has high demands to ensure that employees work optimally. Therefore, various strategies need to be implemented to improve employee work performance, one of which is through mutation policies, job promotions, and employee empowerment.

Employee mutation is a form of work mobility that is commonly applied in organizations. Mutation can be carried out for various purposes, ranging from refreshing the work environment, filling strategic positions, to developing employee competencies (Tsauri, 2013). At KPP Pratama Medan Belawan, mutations are often used as a tool to increase work effectiveness and avoid monotonous work practices. However, the effectiveness of this mutation is still a big question, whether it really has a positive impact on employee performance or actually causes instability in work.

In addition to mutations, position promotions also have an important role in increasing employee motivation. Promotion rewards employees who excel and show high dedication to their work (Ratnaningsih, 2018). At KPP Pratama Medan Belawan, promotion is one of the factors that encourages employees to continue to improve their competence. However, in practice, there are still challenges in implementing a fair and objective promotion system in order to really improve employee performance optimally.

Employee empowerment is also an equally important aspect in human resource management. Well-empowered employees tend to have higher work motivation because they feel valued and have a real contribution to the organization (Ludin et al., 2023). Forms of empowerment can be in the form of training, increased responsibility, and involvement in decision-making. At KPP Pratama Medan Belawan, employee empowerment is part of the management strategy to improve the efficiency and effectiveness of employee work.

In the context of tax services, employee performance has a direct impact on the quality of services provided to taxpayers. With the increasing demand for fast, accurate, and transparent public services, employees are required to work more professionally and competently. Therefore, the factors that contribute to improving employee performance must be understood in depth so that they can be effectively applied in organizational policies.

However, in its implementation, the policy of mutation, promotion, and employee empowerment does not always run as expected. Some employees may feel that mutation is a form of forced transfer that does not benefit their career. Meanwhile, non-transparent promotions can cause dissatisfaction and lower the morale of other employees. Suboptimal empowerment can also backfire if employees are not given adequate opportunities to develop.

Various studies have shown that there is a significant relationship between mutation, promotion, and employee empowerment with improved performance. However, each organization has different dynamics, so it is

important to conduct a more specific study related to how these three factors are applied at KPP Pratama Medan Belawan. Thus, this study aims to analyze the extent of the role of mutation, promotion, and employee empowerment in improving employee performance in the agency.

This research will also highlight the positive and negative impacts of mutation policies, job promotions, and employee empowerment. By understanding the impact, it is hoped that KPP Pratama Medan Belawan can develop a more effective strategy in managing human resources. In addition, this research can also provide recommendations for policymakers to improve existing systems for employee welfare and organizational effectiveness.

One of the interesting aspects to study in this study is how employees respond to the mutation and promotion policies implemented. Do employees feel motivated by the policy, or vice versa? In addition, how is employee empowerment implemented at KPP Pratama Medan Belawan, and to what extent does this empowerment have a positive impact on improving employee performance?

This research also contributes to the literature on human resource management, especially in the government sector. Many previous studies have discussed the relationship between mutation, promotion, and empowerment and employee performance in various organizations. However, research focusing on tax service offices is still relatively limited. Therefore, this research is expected to add insight into the implementation of human resource policies in the tax sector.

The results of this study are expected to provide benefits for KPP Pratama Medan Belawan in improving employee management strategies. By understanding the factors that affect employee performance, management can design more effective and targeted policies. In addition, employees can also better understand the importance of the role of mutation, promotion, and empowerment in their career development.

Overall, this study aims to provide a deeper understanding of how mutation, job promotion, and employee empowerment can contribute to improving employee performance at KPP Pratama Medan Belawan. Thus, the results of this study are expected to be a reference for human resource managers in designing better policies and more oriented towards increasing productivity and employee welfare.

Thus, this research has a high urgency in the context of employee management in the tax service sector. Success in improving employee performance through mutation, promotion, and employee empowerment not only has an impact on organizational effectiveness, but also on the quality of services received by the community. Therefore, this research is the first step in designing a better and sustainable employee management strategy.

THEORETICAL REVIEW

In this study, literature review plays an important role as a theoretical basis that supports the analysis of the influence of mutation, job promotion, and employee empowerment on employee performance at the Medan Belawan

Primary Tax Service Office. This review covers various human resource management theories, organizational policies, and relevant previous research to understand the relationship between the variables studied.

Employee Mutation

Employee mutation is a form of work mobility that is often applied in organizations as a human resource management strategy. According to (Manshur, 2024), mutation can be interpreted as the transfer of employees from one position to another within the same organizational scope with the aim of increasing work efficiency and effectiveness. (Judge & Robbins, 2013) adding that mutations have a direct impact on employee job satisfaction, which will ultimately affect overall productivity and performance.

In the context of the government sector, mutations are often associated with aspects of job rotation to avoid burnout and provide employees with a wider range of work experience (Sutrisno, 2009). However, research conducted by (Safitri & Suherman, 2024) shows that mutations that are not planned properly can cause instability and lower employee work motivation. Therefore, mutation policies must consider employee competencies, organizational needs, and psychological aspects related to adaptation in the new work environment.

Position Promotion

Position promotion is a form of recognition of the work achievements of employees who have shown superior performance and meet certain qualifications. According to (Sari et al., 2023), promotions can increase employee motivation because they reward good performance and open up career development opportunities. In addition, promotions also play a role in creating a more competitive system in the work environment, so that employees are encouraged to improve the quality of their work.

Research conducted by (UNGIRWALU, 2013) In the government environment, it shows that promotions carried out in a transparent and meritocracy-based manner can increase work productivity and employee loyalty to the organization. However, if the promotion process is not carried out objectively, for example due to subjectivity or nepotism, it can cause dissatisfaction that negatively affects the morale of other employees (Arraniri et al., 2021). Therefore, a fair and competency-based promotion system is the main factor in determining the effectiveness of promotions to improve employee performance.

Employee Empowerment

Employee empowerment refers to the process by which the organization provides more authority, responsibility, and opportunities for employees to develop in the work environment. According to (Syafruddin et al., 2022), employee empowerment includes psychological and structural aspects, where employees are given the trust to make decisions and access to the resources needed to perform their duties better.

In the context of public organizations, employee empowerment is often associated with training programs, upskilling, and involvement in strategic

decision-making (Rivai, 2016). Research conducted by (Diniawaty & Prahiawan, 2024) It shows that employees who feel empowered tend to have a higher level of job engagement, which ultimately contributes to increased productivity and efficiency in the organization.

However, employee empowerment cannot be done carelessly. According to (Yukl et al., 2013), empowerment that is not balanced with organizational support and adequate supervision can cause imbalances in the implementation of tasks and increase the risk of mistakes in decision-making. Therefore, the empowerment strategy must be designed systematically and continuously to have a positive impact on employee performance.

Employee Performance

Employee performance is one of the main indicators in measuring organizational effectiveness. According to (Anwar Prabu, 2017), employee performance is the result of work achieved by individuals in carrying out their duties and responsibilities in accordance with the standards that have been set. Employee performance is influenced by various factors, including competence, work environment, and organizational policies such as mutations, promotions, and employee empowerment.

Several studies have proven that there is a relationship between mutation, promotion, and employee empowerment and performance. For example, a study conducted by (Yunianti, 2018) It shows that employees who get the opportunity to develop through promotion and empowerment tend to have better performance compared to employees who do not get similar opportunities. Meanwhile, research by (Manshur, 2024) found that mutations carried out with careful planning can improve employee performance because it provides new challenges and broadens their work horizons.

METHODOLOGY

This study uses a qualitative approach to deeply understand the role of mutation, promotion, and employee empowerment in improving employee performance at the Tax Service Office (KPP) Pratama Medan Belawan. This approach was chosen because it allows researchers to dig deeper into the experiences, perceptions, and dynamics that occur in human resource policies in the work environment.

Research Approach

A descriptive qualitative approach is used in this study to obtain a comprehensive understanding of the phenomenon being studied (Rukin, 2019). This approach aims to describe how the policy of mutation, promotion, and employee empowerment is implemented and how it affects employee performance. With this approach, the data obtained is not only in the form of numbers, but also narratives that give a deeper meaning to the context of the research.

Location and Subject of Research

This research was conducted at KPP Pratama Medan Belawan, one of the government agencies responsible for tax management in its area. The subjects of the study are employees who have undergone mutations, received promotions, and who participate in employee empowerment programs. In addition, leaders and human resources (HR) will also be used as key informants to provide perspectives on policies and their implementation.

The research subjects were selected using purposive sampling, which is a technique for selecting informants based on certain criteria relevant to the research. The criteria for selecting an informant include:

- a. Employees who have experienced mutations, either in one part or to another part of the organization.
- b. Employees who have received promotions in the last five years to see the impact of promotions on their motivation and performance.
- c. Employees who participate in empowerment programs, such as training or competency enhancement, to understand the impact of the program.
- d. HR leaders and staff who play a role in planning and implementing employee mutation, promotion, and empowerment policies.

The number of informants is not determined exactly at the beginning, but will be adjusted based on the principle of data saturation, i.e. when no more new information emerges from the interview.

Data Collection Techniques

Data collection in this study is carried out through several main techniques (Jogiyanto Hartono, 2018) that is:

In-depth Interview

Interviews are conducted directly with informants to explore their experiences, views, and the impact of mutation policies, job promotions, and employee empowerment on their performance. The interviews are conducted in a semi-structured manner, with flexible question guidelines so that the informant can explain his or her experience more openly.

Observation

Observation was made to see firsthand how the mutation, promotion, and empowerment policies are applied in the daily work of employees. Through observation, researchers can observe employee interactions, work dynamics, and their responses to the policies implemented.

Documentation Study

The documentation study is carried out by reviewing related documents, such as internal policies on employee mutation, promotion, and empowerment, as well as employee performance reports. These documents are used to supplement the data obtained from interviews and observations.

Data Analysis Techniques

Data analysis in this study uses thematic analysis, namely by identifying, grouping, and interpreting patterns that emerge from the collected data (Saleh, 2017). The stages of analysis include:

1. Transcription and Data Organization

Data from the interviews were transcribed in text form and organized based on themes that emerged from the informants' answers.

2. Codin

After the data is transcribed, the researcher codes, which is to mark or label the parts of the data that are relevant to the research. For example, there is a special code for statements related to employee motivation due to promotion, or a code for the experience of employees who feel uncomfortable with mutations.

3. Thematic Mapping

After the coding is done, the main themes begin to be categorized based on emerging patterns. For example, there are themes on "The Impact of Mutation on Job Adaptation," "Promotion as Motivation," or "Constraints in Employee Empowerment."

4. Interpretation and Preparation of Reports

The themes found are then further analyzed and interpreted by relating them to previous theories and research. The results of this analysis are compiled in the form of a systematic research report.

RESULTS

The Effect of Mutation on Employee Performance at the Medan Belawan Pratama Tax Service Office

The results of interviews with employees who have experienced mutations show that there are positive and negative impacts on their performance. Most employees consider mutation as a new challenge that can improve job skills, but there are also those who feel that mutation can hinder productivity because they have to readapt to new environments and tasks.

From the observations made, it was found that employees who experienced mutations tended to need time to adapt before returning to their optimal performance level. In addition, documentation studies show that employees who have experienced mutations more than twice in the last three years tend to experience a decrease in productivity due to a lack of job stability.

Table 1. Percentage of Impact of Mutation on Employee Performance

Category	Number of Employees (n = 20)	Percentage
Mutations improve performance	12	60%
Mutations decrease performance	6	30%
No significant influence	2	10%

Based on the data above, the majority of employees (60%) feel that mutations present challenges that can improve their skills and performance, while 30% feel that mutations hinder productivity.

The Effect of Position Promotion on Employee Performance at the Medan Belawan Pratama Tax Service Office

Position promotions have a significant impact on employee motivation and performance. From interviews with employees who have been promoted in the past five years, the majority stated that promotions provide encouragement to perform better and increase loyalty to the organization. However, there are also employees who experience pressure due to increased responsibility.

Observations show that employees who get promotions generally show higher morale compared to employees who do not experience promotions. Meanwhile, from the documentation study, it was found that employees who received promotions in the last five years had an increase in work productivity of around 20% compared to before the promotion.

Table 2. Percentage of the influence of job promotion on their performance

Category	Number of Employees (n = 15)	Percentage
Promotions improve performance	11	73%
Promotions increase work pressure	3	20%
No significant influence	1	7%

The majority of employees (73%) stated that promotions have a positive impact on their performance, while 20% felt that promotions increased work pressure which could affect their work-life balance.

The Effect of Employee Empowerment on Employee Performance at the Pratama Tax Service Office in Medan Belawan

Employee empowerment, such as training and opportunities to make strategic decisions, has a considerable influence on improving employee performance. From the results of the interviews, most employees stated that they felt more motivated and confident in working after participating in the empowerment program held by the office.

Observations show that employees who receive frequent training and opportunities to participate in decision-making show higher levels of work engagement compared to employees who do not receive similar opportunities. From the documentation study, it was found that employees who actively participated in the empowerment program had a faster and more accurate level of task completion compared to those who did not participate in the program.

Table 3 Percentage of the Influence of Empowerment on Their Performance

Category	Number of Employees (n = 18)	Percentage
Empowerment improves performance	14	78%
Empowerment has no significant effect	4	22%

As many as 78% of employees feel that empowerment has a positive impact on their performance, especially in terms of skills and confidence at work.

The Effect of Mutation, Position Promotion, and Employee Empowerment on Employee Performance at the Medan Belawan Pratama Tax Service Office?

Based on the results of interviews, observations, and documentation, it was found that the three variables—mutation, promotion, and employee empowerment—had an influence on employee performance, both individually and simultaneously.

Employees who undergo mutations and get promotions tend to have higher work motivation, especially if they are also given the opportunity to develop through empowerment programs. However, if mutations are not managed properly or promotions are carried out without an objective basis, the impact can turn negative.

The results of the analysis show that employee empowerment has the greatest influence on performance, followed by promotions and mutations. These results show that employee empowerment has the greatest impact on improving employee performance compared to mutation and promotion of positions. This is because empowerment provides opportunities for employees to develop skills and increase their sense of belonging to their work.

DISCUSSION

The Effect of Mutation on Employee Performance

The results of the study show that mutations have a variety of influences on employee performance. Most employees see mutations as opportunities to improve their skills and work experience, but others feel that mutations disrupt job stability and adaptation to new environments.

This finding is in line with the theory put forward by (Dessler, 2013), which states that employee mutation can have a positive impact if done with careful planning, because it can expand employees' horizons and skills in various fields of work. However, if the mutation is carried out suddenly and without preparation, then employees will have difficulty adapting, which has the potential to reduce their performance.

Research conducted by (Manshur, 2024) It also shows that mutations that are carried out systematically can increase organizational effectiveness because

employees have a broader understanding of various fields of work. However, the study also emphasizes that too frequent mutations can lead to instability in jobs and reduce employee motivation.

In the context of KPP Pratama Medan Belawan, mutations carried out by considering employee competence tend to improve performance, but mutations carried out without preparation can hinder productivity in the short term. Therefore, mutations should be carried out by considering the readiness of employees and the existence of mentoring programs to help them adapt to the new environment.

The Effect of Position Promotion on Employee Performance

Position promotions have proven to have a significant impact on employee motivation and performance at KPP Pratama Medan Belawan. Most employees who get promotions feel more motivated to work better, but some experience pressure due to increased responsibility.

Work motivation theory from (Sobaih & Hasanein, 2020) supports this finding, where job promotions are included in the category of motivators, which are factors that can increase job satisfaction and employee productivity. Promotions based on employee performance and competence can increase loyalty and provide encouragement for other employees to work harder to get the same opportunities.

Research conducted by (UNGIRWALU, 2013) In the government environment, it was also found that position promotions carried out with the meritocracy system contributed to increasing employee motivation and productivity. On the other hand, if promotions are carried out based on subjective factors such as proximity to superiors, then it can lower the morale of employees who feel that they do not get a fair opportunity.

In the context of KPP Pratama Medan Belawan, although job promotions generally improve performance, there are employees who feel burdened by greater responsibility. This shows that in addition to providing promotions, organizations also need to provide support in the form of leadership training and stress management so that promoted employees can carry out their duties optimally.

The Effect of Employee Empowerment on Employee Performance

The results of the study show that employee empowerment has the most significant impact on employee performance at KPP Pratama Medan Belawan. Employees who are given the opportunity to participate in training and be involved in decision-making tend to have higher confidence and are more productive at work.

This finding is in accordance with the theory of empowerment by (UNGIRWALU, 2013), which states that employee empowerment consists of four main dimensions: meaning, competence, self-determination, and impact on the organization. When employees feel that their work is meaningful and have opportunities to grow, they will be more motivated to work well.

Research conducted by (Maulyan, 2019) It also shows that organizations that actively provide training and learning opportunities for employees tend to

have higher levels of job satisfaction and productivity. Employees who feel valued and given the opportunity to grow will be more committed to the organization.

In the case of KPP Pratama Medan Belawan, employees who participated in the empowerment program tended to be more motivated in carrying out their duties compared to employees who did not get the opportunity. Therefore, organizations need to continuously improve training programs, mentoring, and opportunities for employees to participate in decision-making in order to maintain and improve their performance.

The Effect of Mutation, Position Promotion, and Employee Empowerment on Employee Performance

The results of the study show that the combination of mutation, promotion, and employee empowerment has a significant influence on employee performance. However, of these three factors, employee empowerment has the greatest influence on increasing productivity and work motivation.

These findings support the Human Capital Theory model proposed by (Becker, 1993), which emphasizes that investing in employee development through training and empowerment will provide long-term benefits to the organization. Employees who have the skills and opportunities to develop tend to be more productive and innovative at work.

Research conducted by (Ataunur & Ariyanto, 2016) It also found that organizations that implemented a combination of fair mutation systems, competency-based promotions, and employee empowerment programs tended to perform better compared to organizations that focused on only one of these factors.

In the context of KPP Pratama Medan Belawan, a combination of good policies in mutation, promotion, and empowerment can create a more dynamic work environment and support employee development. However, in order for the policy to run optimally, it is necessary to have careful planning, transparency in the promotion system, and periodic evaluation of the effectiveness of the empowerment program.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research that has been conducted on the influence of mutation, promotion, and employee empowerment on employee performance at the Tax Service Office (KPP) Pratama Medan Belawan, it can be concluded that these three factors have a significant influence on employee performance, both individually and simultaneously. Employee mutations have a variety of impacts on performance. If done with careful planning and in accordance with employee competencies, mutations can improve skills and work experience. However, if the mutation is carried out without preparation, employees will have difficulty adapting, which has the potential to reduce productivity in the short term. Therefore, mutations should be carried out with a clear strategy and accompanied by an adequate adaptation program. Position promotions are proven to have a positive influence on employee motivation and productivity.

Promoted employees generally have a higher morale and feel more valued by the organization. However, promotions can also increase work pressure if the responsibilities provided are not balanced with support from the organization, such as leadership training and stress management. Therefore, the promotion system must be based on the principle of transparent and fair meritocracy, so that employees remain motivated and feel equal opportunities. Employee empowerment is the most dominant factor in improving employee performance. Employees who were given the opportunity to participate in training, develop skills, and engage in decision-making showed higher levels of motivation and productivity compared to employees who did not get similar opportunities. This is in line with the theory of empowerment which states that employees who feel valued and have control over their work will be more committed to the organization. Therefore, KPP Pratama Medan Belawan needs to continue to develop empowerment programs, such as training, mentoring, and employee involvement in the decision-making process, in order to create a more productive and innovative work environment. Overall, a combination of planned mutations, fair promotions, and effective employee empowerment can significantly improve employee performance. However, there needs to be a balance in the application of these three factors so as not to have a negative impact on employees and the organization. By implementing the right human resource management policy, KPP Pratama Medan Belawan can create a better working environment, increase employee productivity, and achieve organizational goals more effectively. As a recommendation, KPP Pratama Medan Belawan needs to develop a more flexible and competency-based mutation policy, increase transparency in the position promotion system, and expand employee empowerment programs to create a more professional, competent, and competitive workforce. Thus, the organization not only improves employee performance, but also creates a more positive work culture that is conducive to long-term growth.

FURTHER STUDY

Future research can explore the impact of workload distribution fairness on employee motivation and job satisfaction across different tax offices to identify best practices for an equitable labor division. Additionally, studies on the effects of flexible authority structures in bureaucratic institutions could provide insights into optimizing decision-making without compromising regulatory compliance. Investigating the role of leadership in shaping a collaborative and communicative work culture may also offer strategies for reducing work pressure and enhancing team effectiveness. Comparative studies between tax offices with varying levels of bureaucracy and work culture could highlight the most effective approaches to improving employee performance and service quality to taxpayers.

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