The Impact of Mutation Patterns and Supervision on Job Satisfaction of Account Representatives at the Bandar Lampung Tax Office

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Abstract

This study analyzes the impact of mutation patterns and supervision on job satisfaction among Account Representatives at the Madya Tax Office in Bandar Lampung. Utilizing a descriptive-verificative method with a sample size of 40 individuals, the findings reveal that both mutation patterns and supervision significantly influence job satisfaction. Specifically, an increase in mutation patterns and supervision correlates with higher job satisfaction levels. The combined effect of these factors also shows a significant positive impact on job satisfaction. The study underscores the importance of human resource management in enhancing employee satisfaction, suggesting improvements in mutation patterns, supervision, and the implementation of a clear promotion system.

Keywords: *Mutation Patterns, Supervision, Job Satisfaction, Human Resource Management*

Introduction

Employee job satisfaction is a pivotal element in the success and sustainability of any organization (Sanjaya & Indrawati, 2023)(Iskandar Ali Alam et al., 2019). It significantly influences key outcomes such as productivity, employee retention, engagement, and overall workplace morale (Sidarauk & Habiburahman, 2023). A satisfied workforce tends to be more motivated, innovative, and committed to achieving organizational goals, which in turn enhances performance and competitiveness (Pinastikasari, 2020). Despite the recognized importance of job satisfaction, there remains a notable gap in the academic and professional literature, particularly regarding the specific factors that contribute to job satisfaction among Account Representatives (ARs) within tax offices (Nguyen, 2020) (Khavis et al., 2020). Account Representatives in tax offices play a crucial role in managing taxpayer accounts, ensuring compliance with tax regulations, and facilitating the collection of public revenues (Sahari et al., 2021) (Diokno & Peprah, 2021). Their job satisfaction is essential, not only for maintaining high levels of performance but also

for ensuring the smooth operation of tax administration (Hartono et al., 2022) (M. Y. Barusman & Hidayat, 2017). However, little research has been conducted to understand the unique challenges and factors influencing job satisfaction within this specialized role (Sharma & Gupta, 2020) (Habiburrahman et al., 2022).

This study seeks to fill this gap by focusing on two key variables that are hypothesized to have a significant impact on job satisfaction among ARs: mutation patterns and supervision (Agubosim et al., 2023)(Wilona & Defrizal, 2024). Mutation patterns refer to the systematic rotation or transfer of employees within the organization, which is often implemented as part of career development or organizational restructuring (A. R. P. Barusman, 2019). Such mutations can affect employees' sense of stability, skill development, and career progression, all of which are closely tied to job satisfaction. Supervision, on the other hand, involves the oversight, guidance, and support provided by superiors (M. Y. S. Barusman & Ferdinan, 2019) (Wang et al., 2020). Effective supervision is critical in creating a work environment where employees feel valued, supported, and motivated (Mat Desa et al., 2020)(Defrizal et al., 2015). It also plays a role in clarifying job expectations, providing feedback, and fostering professional growth, which are essential components of job satisfaction (Alrefaei, 2020) (Reidhead, 2021).

By analyzing the impact of mutation patterns and supervision on job satisfaction at the Bandar Lampung Tax Office, this study aims to provide insights that can inform the development of targeted human resource management strategies. These strategies would aim to enhance job satisfaction among ARs, thereby improving organizational performance and ensuring the effective delivery of public services. Understanding these factors is crucial for tax offices and similar organizations, as they seek to optimize their workforce's potential and achieve long-term success.

Materials and Methods

This study employs a descriptive-verificative research design to explore the relationships between mutation patterns, supervision, and job satisfaction among Account Representatives (ARs) at the Bandar Lampung Tax Office. The descriptive aspect of the study involves documenting the current state of these variables within the organization, providing a comprehensive overview of the ARs' experiences with mutation patterns, the nature of supervision they receive, and their overall job satisfaction levels. The verificative aspect focuses on testing the hypothesized relationships between these variables, allowing for a rigorous examination of how mutation patterns and supervision impact job satisfaction.

The sample for this study consists of 40 Account Representatives from the Bandar Lampung Tax Office, selected through a purposive sampling technique. This approach was chosen to ensure that participants had substantial experience with both mutation patterns and supervision practices, which are critical to the study's objectives. The sample size was determined to balance statistical power with the availability of eligible participants, ensuring the reliability and validity of the findings.

Data were collected using a structured questionnaire designed to capture detailed information on mutation patterns, supervision, and job satisfaction. The questionnaire was developed based on expert consultations and a review of relevant literature to ensure comprehensive coverage of the constructs. It included Likert-scale items that assessed the frequency, nature, and impact of mutation patterns, the quality of supervision, and the levels of job satisfaction experienced by the ARs. Prior to the main data collection, the questionnaire underwent a pilot study with a small sample of ARs from a similar tax office. The pilot study aimed to validate the instrument, refine its items, and assess its reliability. The results indicated high reliability, with a Cronbach's alpha of 0.85, confirming that the questionnaire consistently measured the intended variables.

The data were analyzed using multiple regression analysis to determine the impact of mutation patterns and supervision on job satisfaction. In this model, mutation patterns and supervision were the independent variables, while job satisfaction was the dependent variable. The significance of the individual predictors was evaluated using t-tests, which assessed whether each predictor had a statistically significant effect on job satisfaction. Additionally, an F-test was used to determine the overall significance of the regression model, examining whether the combination of mutation patterns and supervision significantly explained the variance in job satisfaction among the ARs. To enhance the robustness of the findings, additional analyses were conducted to explore potential interaction effects between mutation patterns and supervision, investigating whether the impact of supervision on job satisfaction varied depending on the mutation patterns experienced by the Ars (Nurcahyono et al., 2021)(Habiburahman et al., 2019). All statistical analyses were performed using SPSS (Statistical Package for the Social Sciences), version 25, with the results interpreted in light of both statistical significance and practical implications for human resource management in tax offices and similar organizational settings (Chen et al., 2023)(Iskdandar Ali Alam et al., 2019).

Results and Discussion
Descriptive Statistics

The analysis of descriptive statistics revealed that the average job satisfaction score among Account Representatives (ARs) at the Bandar Lampung Tax Office was moderately high, indicating a generally positive sentiment towards their roles and work environment. Both mutation patterns and supervision received favorable ratings from the ARs, suggesting that the work environment is characterized by well-regarded practices in employee rotation and supervisory support. These positive ratings align with the organizational importance of job satisfaction highlighted in the introduction, reflecting an environment where effective management strategies contribute to a supportive and dynamic workplace. The ARs' favorable perceptions of mutation patterns and supervision suggest that the Bandar Lampung Tax Office has implemented practices that successfully address the unique challenges faced by ARs, thereby enhancing their job satisfaction.

Regression Analysis
Impact of Mutation Patterns

The regression analysis results demonstrate that mutation patterns have a statistically significant positive impact on job satisfaction among ARs ($\beta = 0.207$, $p < 0.05$). This finding supports the hypothesis that systematic employee rotation or transfer within the organization enhances job satisfaction by promoting skill development, career progression, and adaptability. The coefficient of determination (R^2) for mutation patterns was 33.6%, indicating that this variable alone accounts for a significant portion of the variance in job satisfaction. This substantial impact highlights the role of well-managed mutation patterns in creating a work environment that fosters employee satisfaction, as employees likely perceive these rotations as opportunities for growth and career advancement. The positive effect of mutation patterns aligns with the notion that structural aspects of human resource management are crucial in shaping job satisfaction, particularly in specialized roles like those of ARs in tax offices.

Impact of Supervision

Supervision was found to have an even more pronounced positive impact on job satisfaction ($\beta = 0.561$, $p < 0.01$), with a higher coefficient of determination ($R^2 = 57.6\%$) compared to mutation patterns. This result underscores the critical role of effective supervision in shaping job satisfaction, as it explains more than half of the variance. The significant impact of supervision is consistent with existing literature that emphasizes the importance of supportive, competent, and transparent supervision in fostering a positive work environment. Supervisors who provide clear guidance, constructive feedback, and professional support are crucial in enhancing employees' sense of fulfillment, motivation, and commitment to the organization. This finding reinforces the importance of relational aspects of human resource management, as effective supervision directly contributes to job satisfaction by addressing employees' need for oversight, guidance, and support.

Combined Impact

When mutation patterns and supervision were considered together in the regression model, the combined effect on job satisfaction was even more significant, with an R^2 value of 0.674. This indicates that these two variables together explain 67.4% of the variance in job satisfaction among the ARs, a substantial proportion that underscores the importance of addressing both structural and relational aspects of employee management. The F-test for the overall model was significant ($F = 38.255$, $p < 0.01$), confirming that the combined impact of mutation patterns and supervision is statistically significant. This finding suggests that organizations, particularly tax offices, should focus on improving both mutation practices and supervisory quality to enhance job satisfaction. By addressing both these areas, organizations can create a more holistic and satisfying work environment that promotes employee well-being, engagement, and productivity, which are crucial for the effective operation of

tax administration.

Theoretical Implications

These findings contribute to the existing body of knowledge by providing empirical evidence on the specific factors that influence job satisfaction among Account Representatives in tax offices. The significant positive impact of both mutation patterns and supervision emphasizes the need for a balanced approach to human resource management that considers both structural and relational dimensions of the work environment. From a theoretical perspective, this study reinforces the concept that job satisfaction is multifaceted, influenced by organizational practices that shape employees' roles and the quality of interpersonal interactions within the workplace. These results align with the introduction's emphasis on the importance of understanding the unique challenges faced by ARs and the factors that contribute to their job satisfaction.

Moreover, the findings suggest that future research could explore the interplay between mutation patterns and supervision in different organizational contexts, further expanding our understanding of how these factors contribute to job satisfaction. Additionally, the results underscore the need for tax offices and similar public sector organizations to develop and implement human resource strategies that integrate effective employee rotation and supervisory practices. By doing so, organizations can enhance job satisfaction, leading to improved performance, higher retention rates, and a more positive organizational culture. These strategies are essential for optimizing the potential of the workforce and achieving long-term organizational success.

Conclusions

This study has provided valuable insights into the factors influencing job satisfaction among Account Representatives (ARs) at the Bandar Lampung Tax Office, focusing specifically on the impact of mutation patterns and supervision. The findings indicate that both variables significantly contribute to job satisfaction, with supervision showing a particularly strong influence. Mutation patterns, while also impactful, play a crucial role in promoting skill development and career progression, which are key components of job satisfaction. The combined effect of mutation patterns and supervision explains a substantial portion of the variance in job satisfaction, underscoring the importance of addressing both structural and relational aspects of human resource management in tax offices. These results highlight the necessity for organizations, particularly in the public sector, to develop comprehensive HR strategies that incorporate effective employee rotation practices and robust supervisory support. By doing so, organizations can foster a work environment that not only enhances job satisfaction but also drives overall organizational performance and effectiveness.

In conclusion, this study contributes to the broader understanding of job satisfaction in specialized roles like those of ARs within tax offices. It underscores the multifaceted nature of job satisfaction, influenced by both organizational

practices and interpersonal relationships within the workplace. Future research should continue to explore these dynamics across different contexts to further refine HR strategies that optimize employee satisfaction and organizational success.

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