EMPLOYEE PERFORMANCE AT THE GENERAL BUREAU OF THE AUDIT AGENCY OF THE REPUBLIC OF INDONESIA

Guguk Kusbiyantoro
Program Pascasarjana Universitas Prof. Dr. Moestopo (Beragama)

Correspondence: guguk.kusbiyantoro@std.moestopo.ac.id

ABSTRACT

This study aims to determine how big the effect of promotions and mutation on employee performance. The research method used is quantitative descriptive analysis. The population of this study is the General Bureau of the Supreme Audit Agency of the Republic of Indonesia (BPK RI) with a total of 183 employees. The sample research method uses the Slovin Formula with a total of 65 employees who can represent the population. Data analysis was performed using the classic assumption test, hypothesis testing using the t test, simple regression analysis, multiple regression analysis, correlation analysis, coefficient of determination, data processing assisted by the IBM SPSS Statistics 2.3 Software program (Statistical Product and Service Solution). The results of the study show that the regression line equation obtains a constant coefficient value of 39.589, meaning that promotion (X1) and mutation (X2) are equal to zero, the level or level of employee performance (Y) is 39.589. Price coefficient b1 = 0.027, the promotion value (X1) has increased by 1%, the other independent variables are fixed, the level of employee performance (Y) has increased by 2.7%. The coefficient value b2 = 0.336 the mutation value (X2) has increased by 1%, the other independent variables are fixed, the level of employee performance (Y) has increased by 33.6%. These results can be a reference for various government agencies in order to improve employee performance. For this reason, it is necessary to pay attention to promotion within the organization.

INTRODUCTION

The development and progress of a company or organization in each country is determined by natural resources and human resources. Human resources are the most potential resources for the development of a company or organization to realize the interests of the vision and mission in order to achieve the goals expected by a company or organization. Resource management is the science and art of regulating the relationships and roles of the workforce so that they can effectively and efficiently help achieve company, employee and community goals (Akbar, 2018).

Promotion of positions at BPK is based on educational qualifications, level of loyalty, honesty, generosity, length of service, work performance, and the need for the position formation. Promotion of positions at BPK aims to improve employee morale, broaden employee experience and increase knowledge, advance employees by means of promoted employees being given the opportunity to develop better careers, creativity and innovation. However, the
researcher views that there are still promotions carried out at BPK that do not all refer to these guidelines, promotions are carried out due to closeness and certain interests (Siswanto, 2020).

Every employee has a desire to always be better, occupy a higher position, earn higher wages or salaries and so on. In addition to through promotions carried out by companies or organizations in improving employee performance is by way of mutation. Movement is a routine activity of a company to be able to carry out the principle of "the right man in the right place" (Dirja & Razak, 2020).

The researcher views that work transfers carried out at BPK have not been fully carried out based on the theory above, at BPK there are still Satkers whose staff mutation intensity tends to be low compared to other Satkers, the mutations that occur are not due to "the right man in the right place". However, the factor of the dislike of the leadership with subordinates, and it is also found that employees while serving as ASN have never experienced mutations, both internal and external mutations. Internal mutations referred to here are mutations that occur only within the first Echelon, while external mutations referred to here are mutations that occur across first Echelon. The notion of a transfer policy is also used in the process of transferring employees from one subsection to another based on the applicable law, namely PP number 9 of 2003, concerning the authority to appoint, transfer and dismiss civil servants. (PP No 9, 2003).

Promotions and employee transfers are expected to be able to improve employee performance, so that company or organization goals will be easily achieved and are also a consideration for a company or organization in determining the compensation to be received for each employee. (Rosiani, 2019). Performance is the result of work in quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given (Mustika & Utomo, 2013). The performance of employees at the BPK is basically good, but researchers see that there is still a need for improvement, so that the vision and mission of the organization can be achieved optimally.

At BPK researchers still see employee performance that should be improved but not fully empowered, this happens because promotions and mutations are found that do not fully comply with the criteria that should be set, so that gaps and motivation to develop employee careers decrease, employees feel unappreciated, and not benefited. Employees also consider that the work environment is no longer conducive, resulting in decreased employee performance both in terms of the quality and quantity of their work (Pandera et al., 2021). Researchers view this as found in one of the Work Units at BPK, namely the General Bureau Work Unit.

The General Bureau at BPK is headed by the Head of the General Bureau, an Echelon-level official who is responsible to the Secretary General at the same level as an Echelon-1 official. The intensity of mutations at the BPK General Bureau is still low compared to other work units, resulting in employee burnout with their work. At the General Bureau, until now there are still retired employees who have never experienced mutations, even though internal mutations, this causes the employee's knowledge to be monotonous and of course the employee's Human Resources (HR) have not been maximized. In addition, in the General Bureau there are also employees who are already group IV. A but has not yet received a promotion, while the group below has received a promotion, thus creating social inequality for more senior employees and feeling that they have met the criteria for promotion (Yossy, 2018).

Penulis dengan alasan ini bertujuan mengkaji lebih mendalam tentang sejauh mana pengaruh promosi jabatan dan mutasi terhadap kinerja pegawai di Biro Umum BPK.

THEORETICAL FRAMEWORK

The thinking framework is a conceptual model used to clarify the position of the variables used in research. This model describes promotions with employee performance, transfers with employee performance and promotions with employee performance. This researcher proves these factors as one of the important components

THEORETICAL FRAMEWORK

The thinking framework is a conceptual model used to clarify the position of the variables used in research. This model describes promotions with employee performance, transfers with employee performance and promotions with employee performance. This researcher proves these factors as one of the important components
in improving employee performance. The framework for thinking in this study is to be able to see:

**The Effect of Position Promotion on Employee Performance**

According to IKO (2017) with the title "The Influence of Position Promotions, Transfers, and Compensation on Employee Performance at Bank Jatim, Kediri Branch", based on the results of the t (partial) test in the table above, tcount is 2.907 > ttable 2.028 with a significant value of position promotion of 0.006. Because the significant value is less than 0.05, it means that H1 is accepted. This means that promotion (X1) partially affects employee performance (Y). The conclusion is that the hypothesis that reads "There is a significant influence between promotion on employee performance at Bank Jatim, Kediri Branch" is proven to be true (Oktafiasari, 2017).

**Effect of Mutations on Employee Performance**

According to Saing (2017) with the title "The Effect of Transfers and Training on the Performance of Bekasi City Transportation Service Employees", based on the discussion of research that has been conducted on Bekasi City Transportation Service employees, it can be concluded that there is an effect of mutations on Employee Performance in a hypothesis analysis of 2.357, namely by testing the hypothesis, the total t count is 2.357. When compared with the value of t table obtained 1.987. Next, there is an effect of training on employee performance in the hypothesis analysis of 3.647 (Saing, 2018).

![Figure 1. Framework](source)

**Effect of Promotions and Transfers on Employee Performance**

According to Lubis et al. (2019) with the title "The Effect of Position Transfers and Promotions on Employee Performance (Studies at PT. Telkom Regional Division I)", the results obtained from the research show that simultaneously mutations and promotions have a positive and significant effect on the performance of employees of
PT. Telkom Regional Division I Medan. The results of the partial test (t test) can be concluded that the mutation variable has a significant influence on employee performance because the tcount (6.748) > ttable (1.996) with a significance of 0.000 <0.05. And promotion also has a significant effect on employee performance because the value of tcount (2.182) > ttable (1.996) with a significance of 0.033 <0.005 (Lubis et al., 2019).

Promotions and transfers are independent variables, each of which has an indicator, each indicator mutually influences the performance of employees. From the problems faced by BPK RI and supported by theoretical studies from the results of previous research, a frame of mind was drawn up that the Performance (Y) of Employees at the General Bureau of BPK RI will be influenced by promotion variables (X1), and mutations (X2) (Arif et al., 2019). This quality relationship is generally presented in Figure 1.

Based on the above framework, it is hoped that the hypothesis that will be tested in this study can be identified as follows: 1) The magnitude of the effect of promotion on employee performance at the General Bureau of the Republic of Indonesia BPK is determined by the variable dimensions of promotion; 2) The magnitude of the influence of mutations on employee performance at the General Bureau of the BPK RI is determined by the dimensions of the mutation variable, and; 3) the magnitude of the effect of promotions and transfers on employee performance in the General Bureau of the BPK RI is determined by the dimensions of promotions and transfers.

**METHOD**

The research method used in this study is quantitative, because quantitative research is analyzing data in the form of numbers resulting from a measurement, observation, and counting which can be analyzed using statistical methods, to obtain trends, predict relationships between variables, compare results with group comparisons, so can be displayed in the form of statistical data (Riadi, 2014). The research method describes the effect of promotions and mutations on employee performance in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. The population in this study were employees who were only in the General Bureau, totaling 183 at the Office of the Supreme Audit Agency of the Republic of Indonesia (BPK RI). From the total population, find a sample of 65 using the Slovin formula (Saing, 2018).

The data collection technique in this study used the survey method, with a closed questionnaire tool, in which the respondent chose one of the answers provided, with alternative answers consisting of 1-5 value intervals. Data collection techniques in this quantitative study used data collection methods. secondary and primary. Data collection tool using a questionnaire (questionnaire). Processing and analysis of data to test the hypothesis is done by testing the validity and reliability stages. To measure the influence between motivation and performance appraisal with employee job satisfaction using multiple regression analysis method (Sugiyono, 2015).

**RESULTS AND DISCUSSION**

**Multiple Linear Regression Test**

Furthermore, to find out the predictions between the independent variables, namely promotion, mutation, on the dependent variable, namely employee performance using the SPSS program assistance, the output of multiple regression coefficients is produced as follows:
Based on Table 1, the following equation can be formed:

\[ \hat{Y} = 39.589 + 0.027 X_1 + 0.336 X_2 + e \]

Based on the regression line equation obtained, the constant value (\( \alpha \)) is 39.589, which means that if there is a promotion, mutation or value is 0, then the Employee Performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia is 39.589. The regression coefficient for the promotion variable (\( X_1 \)) is 0.027, meaning that if the promotion is increased by 1 unit, then the performance of employees at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia experiences a relatively large increase, namely 0.027 units. The coefficient is positive, meaning that there is a unidirectional relationship between Job Promotion and Employee Performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. If efforts to increase work capacity capacity through mutations are considered, the performance of employees at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia can increase.

The regression coefficient of the mutation variable (\( X_2 \)) is 0.336, meaning that if the mutation is increased by 1 unit, then the performance of employees at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia has increased by 0.336 units. The coefficient is positive, meaning that there is a unidirectional relationship between mutations and employee performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. If efforts to increase work capacity capacity through mutations are considered, the performance of employees at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia can increase.

Analysis of the Coefficient of Determination (R²)

The coefficient of determination shows what percentage of the variation (rise and fall) of the dependent variable can be explained or explained by the variation of the independent variable. The coefficient of determination is the correlation coefficient and is expressed as a percentage.

From the calculation of Table 2, it is obtained that the coefficient of multiple determination (R²) Adjusted R Square is 0.155. This can be interpreted that the promotion and mutation variables affect 15.5% of employee performance while the remaining 84.5% is influenced by other factors.
Hypothesis Testing 1

Hypothesis Testing Criteria H0 : $\beta_1 = 0$, meaning that there is no significant effect of Promotion on Employee Performance in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. H1 : $\beta_1 \neq 0$, this means that there is a significant influence from the Promotion of Position on the performance of Employees in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. Real level ($\alpha$) used is 5% or 0.05. To test the significance of whether the hypothesis that was originally set is accepted or rejected, by comparing tcount with ttable. The results obtained from SPSS provide a tcount for the variable Promotion of Position on Employee performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia in the table below.

Table 3. T test
Effect of Promotion (X1) on Employee Performance (Y)

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>49.469</td>
<td>6.723</td>
<td>7.358</td>
<td>.000</td>
</tr>
<tr>
<td>Promosi Jabatan</td>
<td>.148</td>
<td>.126</td>
<td>.146</td>
<td>2.172</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employee Performance
Source: Data SPSS 23.0

Based on the results of the output of table 3, it can be seen whether promotion actually has an influence on employee performance and the calculation results obtained are df=n-2 (65-2 = 63) and the significance level = 0.05: 2 = 0.025, then ttable is 1.998, while tcount is 2.172, promotion on employee performance in the t test, results tcount > ttable (2.172 > 1.998), it can be concluded that there is a positive influence between promotions Position on employee performance in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia.

Hypothesis Testing 2

Hypothesis testing criteria H0 : $\beta_2 = 0$, meaning that there is no significant effect of mutations on employee performance in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. H1 : $\beta_2 \neq 0$, meaning that there is a significant effect of mutations on performance in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. Real level ($\alpha$) used is 5% or 0.05. To test the significance of whether the hypothesis that was originally set is accepted or rejected, by comparing tcount with ttable. The results obtained from SPSS provide tcounts for mutation variables (X2) and employee performance (Y) in the table below:

Table 4. T test
Effect of Mutations (X2) on Employee Performance (Y)

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>38.702</td>
<td>5.524</td>
<td>7.006</td>
<td>.000</td>
</tr>
<tr>
<td>Mutasi</td>
<td>.327</td>
<td>.096</td>
<td>.393</td>
<td>3.397</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employee Performance
Source: Data SPSS 23.0
Based on the results of the output table 4, it can be seen whether mutations actually have an effect on employee performance and the calculation results obtained are \( \text{dk} = n - 2 \) (65-2 = 63) and the significance level = 0.05: 2 = 0.025, then \( \text{ttable} \) is 1.998, while \( \text{tcount} \) is 3.397, mutations on employee performance in the t test, the results obtained are \( \text{tcount} > \text{ttable} \) (3.397 > 1.998), so it can be concluded that there is a positive influence between mutations on performance of employees in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia.

**Hypothesis Testing 3**

Hypothesis testing criteria \( H_0 : \beta_1 : \beta_2 : \beta_3 = 0 \), meaning that there is no significant effect of promotions and transfers on employee performance in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. \( H_1 : \beta_1 : \beta_2 : \beta_3 \neq 0 \), meaning that there is a significant influence from promotions and transfers on employee performance in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia. Decision Making Criteria in the F test to prove whether the variable promotion (X1) and mutation (X2) simultaneously have an influence on employee performance (Y), then the F test is carried out.

### Table 5. F test

<table>
<thead>
<tr>
<th>Source</th>
<th>Effect of Promotion (X1) and Mutation (X2) on Employee Performance (Y)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ANOVA(^a)</td>
</tr>
<tr>
<td></td>
<td>Model</td>
</tr>
<tr>
<td>1</td>
<td>Regression</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
</tr>
<tr>
<td></td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>a. Dependent Variable: Employee Performance</td>
</tr>
<tr>
<td></td>
<td>b. Predictors: (Constant), Mutation, Promotions Position</td>
</tr>
</tbody>
</table>

After the test was carried out, \( \text{Fcount} = 5.702 \) while the value was \( \text{Ftable} \) (df1 = k-1 = 3-1=2 and df2 = 65-3 = 62) sis 3.150 with a significant level of 0.05, \( \text{Fcount} > \text{Ftable} \) (5.702 > 3.150) thus \( H_0 \) is rejected and \( H_3 \) is accepted, it can be concluded that there is a positive influence between promotion and transfer on employee performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia.

**Promotion of Position (X1)**

The results of testing the hypothesis of the variable X1 (position promotion) show that there is an influence between promotion on employee performance. Through the results of Partial calculations carried out, it is obtained df = n-2 (65-2=63). The hypothesis can be accepted if \( \text{tcount} > \text{ttable} \). Based on the ANOVA table above, obtained for X1 (Promotion) is \( \text{tcount} \) (2.172) > \( \text{ttable} \) (1.998). Thus the hypothesis for X1 (H1) can be accepted or in other words there is a significant influence from the independent variable X1 (Promotion) on the dependent variable Y (Employee Performance). This means that there is an influence between the promotion variable on employee performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia (Dirja & Razak, 2020), this is due to the correct promotion, according to the right rules and criteria, the performance of employees at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia will also be good and increase too (Zaini, 2016).

**Mutation (X2)**

The results of testing the hypothesis of Variable X2 (Mutation) show that there is an influence between mutations on Employee Performance. Through the results of Partial calculations carried out, it is obtained df = n-2 (65-2=63). The hypothesis can be accepted if \( \text{tcount} > \text{ttable} \). Based on the ANOVA table above, it is obtained for X2 (Mutation) is \( \text{tcount} \) (3,397) > \( \text{ttable} \) (1.998).
Thus the hypothesis for \( X_2 \) (H2) can be accepted or in other words there is a significant influence from the independent variable \( X_2 \) (Mutation) on the dependent variable \( Y \) (Employee Performance). This means that there is an influence between the mutation variable on employee performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia, this is due to the correct mutation, according to applicable regulations and clear placement according to educational standards, work experience and skills in solving problems, then employee performance in the General Bureau of the Audit Board of the Republic of Indonesia will also be good too (Were & Ilyas, 2016).

**Employee Performance (Y)**

After the Simultaneous testing was carried out, \( F_{\text{Count}} = 5.702 \) was obtained while the value of \( F_{\text{table}} \) (\( df_1 = k - 1 = 3 - 1 = 2 \) dan \( df_2 = n - k = 65 - 3 = 62 \)). It is 3.150 with a level of 0.05 \( F_{\text{Count}} > F_{\text{table}} \) (5.702 > 3.150). Thus \( H_0 \) is rejected and \( H_3 \) is accepted. Thus the simultaneous hypothesis (H3) can be accepted or in other words there is a Simultaneous positive effect of the Independent Variable on the Dependent Variable. This means that there is a mutual influence between the promotion and transfer variables on employee performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia, this is due to the mutual influence between promotion and transfer which is good and right according to the rules and regulations that apply and existing standards, the performance of employees in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia will also be good too (Sari & Hadijah, 2016).

**CONCLUSION**

The magnitude of the effect of promotion on employee performance at the General Bureau of BPK RI has the highest value determined by the dimensions of employee discipline and education, this can be seen in filling out the questionnaire given by the researcher to employees with very high values. Employees who have high discipline always comply with applicable regulations and can follow the directions given by the leadership with full sense of responsibility, while employee education will affect the quality of every decision they make. The dimensions of the promotion variables tested in this study have an effect of 21%. The highest value is determined by the dimension of demobilization and job rotation (place mutation), this can be seen in filling out the questionnaire given by the researcher to employees with very high scores. Employees carry out their duties to the fullest, they are afraid that the work given cannot be completed properly. Employees will also feel more enthusiastic and less bored at their new workplace if transfers between work units at the General Bureau can be carried out in a programmed manner. The dimensions of the mutation variables tested in this study have an effect of 15.5%. The magnitude of the effect of promotion and transfer on employee performance at the General Bureau of the Republic of Indonesia BPK has the highest value determined by the quantity dimension, this can be seen in filling out the questionnaire given by researchers to employees with very high value. Leaders will be pleased with employees who can make a large contribution to their work units, so that these employees will receive more attention from the leadership compared to employees whose output/contribution is mediocre. The dimensions of the promotion and mutation variables tested in this study have an effect of 15.5%.

**REFERENCES**


---

**Employee Performance (Y)**

After the Simultaneous testing was carried out, \( F_{\text{Count}} = 5.702 \) was obtained while the value of \( F_{\text{table}} \) (\( df_1 = k - 1 = 3 - 1 = 2 \) dan \( df_2 = n - k = 65 - 3 = 62 \)). It is 3.150 with a level of 0.05 \( F_{\text{Count}} > F_{\text{table}} \) (5.702 > 3.150). Thus \( H_0 \) is rejected and \( H_3 \) is accepted. Thus the simultaneous hypothesis (H3) can be accepted or in other words there is a Simultaneous positive effect of the Independent Variable on the Dependent Variable. This means that there is a mutual influence between the promotion and transfer variables on employee performance at the General Bureau of the Supreme Audit Agency of the Republic of Indonesia, this is due to the mutual influence between promotion and transfer which is good and right according to the rules and regulations that apply and existing standards, the performance of employees in the General Bureau of the Supreme Audit Agency of the Republic of Indonesia will also be good too (Sari & Hadijah, 2016).

**CONCLUSION**

The magnitude of the effect of promotion on employee performance at the General Bureau of BPK RI has the highest value determined by the dimensions of employee discipline and education, this can be seen in filling out the questionnaire given by the researcher to employees with very high values. Employees who have high discipline always comply with applicable regulations and can follow the directions given by the leadership with full sense of responsibility, while employee education will affect the quality of every decision they make. The dimensions of the promotion variables tested in this study have an effect of 21%. The highest value is determined by the dimension of demobilization and job rotation (place mutation), this can be seen in filling out the questionnaire given by the researcher to employees with very high scores. Employees carry out their duties to the fullest, they are afraid that the work given cannot be completed properly. Employees will also feel more enthusiastic and less bored at their new workplace if transfers between work units at the General Bureau can be carried out in a programmed manner. The dimensions of the mutation variables tested in this study have an effect of 15.5%. The magnitude of the effect of promotion and transfer on employee performance at the General Bureau of the Republic of Indonesia BPK has the highest value determined by the quantity dimension, this can be seen in filling out the questionnaire given by researchers to employees with very high value. Leaders will be pleased with employees who can make a large contribution to their work units, so that these employees will receive more attention from the leadership compared to employees whose output/contribution is mediocre. The dimensions of the promotion and mutation variables tested in this study have an effect of 15.5%.

**REFERENCES**


