

- 1) Need Fulfillment. The model intended that satisfaction determined by the level of characteristics of the work gives the individual the opportunity to meet his needs.
- 2) Discrepancies. This model states that satisfaction is a result of meeting expectations. The fulfillment of expectations reflects the difference between what is expected and that which the individual obtains from work. If expectations are greater than what is received, people will be dissatisfied. On the contrary, it is thought that individuals will be satisfied if they receive benefits above expectations.
- 3) Value attainment. The idea of value attainment is that satisfaction is the result of the perception that work provides an important fulfillment of individual work value.
- 4) Equity (fairness). In this model, it is intended that satisfaction is a function of how fairly individuals are treated in the workplace. Satisfaction is the result of people's perception that the comparison between the results of work and input is relatively more profitable than the comparison between outputs and other work inputs.
- 5) Dispositional/genetic components. Some co-workers or friends seem satisfied with the variety of work environments, while others seem dissatisfied. This model is based on the belief that job satisfaction is partly a function of personal traits and genetic factors. This model implies individual differences only have the significance of explaining job satisfaction as well as the characteristics of the work environment.

An organization or company must certainly know how to increase the job satisfaction of its employees. Greenberg and Baron, cited by Wibowo (2017), give the advice to prevent dissatisfaction and increase satisfaction in the following ways:

- 1) Make work fun. People are more satisfied with the work they are happy to do than the boring. Although some jobs are intrinsically tedious, they may still increase the level of pleasure in each work.
- 2) People get paid fairly. People who believe that the wage system is unfair tend to be dissatisfied with their work. It is necessary not only for salary and hourly wages but also for fringe benefits. Consistent with value theory, they feel fair paid, and when people are given the opportunity to choose the fringe benefit that they want the most, their job satisfaction tends to go up.
- 3) Bringing people together with jobs that match their interests. The more people find that they can meet their interests while at work, the more satisfied they are with their work. Companies can offer individual counseling to workers so that personal and professional interests can be identified and adjusted.
- 4) Avoid boredom and repetitive work. Most people tend to get little satisfaction in doing very tedious and repetitive work. In accordance with the two-factor theory, people are much more satisfied with the work that convinces them to gain success by freely exercising control over how they do things.

Worker dissatisfaction can be demonstrated in several ways. According to Stephen P. Robbins (2015), the following are the ways that are usually shown by workers in times of the appearance of work dissatisfaction:

- 1) Exit. Dissatisfaction is shown through behavior directed at leaving the organization, including the search for a new position or resigning.
- 2) Voice. Dissatisfaction is demonstrated through active and constructive efforts to improve the situation, including suggesting improvements, discussing problems with superiors, and various forms of union activity.
- 3) Loyalty. Dissatisfaction is shown passively but optimistically by waiting for the conditions to improve, including by speaking for the organization in the presence of external criticism and trusting the organization and management to do the right thing.
- 4) Neglect. Dissatisfaction is demonstrated through the act of passively allowing conditions to get worse, including chronic overcoming or delay, reducing effort, and increasing error rates.

There are five determinants of job satisfaction called the Job Descriptions Index (JDI) according to Robbins (2006) in Lie and Siagian (2018):

- 1) The work itself
Jobs become the source of the majority of job satisfaction. The level at which a job provides tasks that are in accordance with the employee's ability, learning opportunities, and opportunities to gain responsibility. Employees tend to prefer those jobs that provide an opportunity to use their skills and abilities and offer a wide variety of tasks, freedom, and feedback on how well they do their jobs so that pleasure and job satisfaction can be created.
- 2) Salary
Another significant factor in job satisfaction is wages and salaries. Theriault states that job satisfaction is a function of the absolute amount of salary received and the degree to which the salary meets labor expectations. With a salary, individual satisfaction will arise because the salary is able to answer individual needs. Judge and Locke stated that employees would get job satisfaction if the salary earned from their work exceeds the employee's expectations.
- 3) Opportunity or Promotion
The opening of the opportunity to obtain a promotion causes employees to have the opportunity to develop themselves and expand their work experience. Refers to the extent of movement or advancement opportunities between different levels in the organization. Promotion can satisfy employees with higher income, social status, psychological growth, and a desire for a sense of justice.

4) Supervisor

Judging by the supervisor's ability to provide technical assistance and support behavior. Bosses who have a good personal relationship with subordinates and are willing to understand the interests of subordinates make a positive contribution to job satisfaction, and the participation of subordinates in decision-making has a positive impact on job satisfaction.

5) Co-workers

Colleagues who support employees will meet basic human needs, which is the need to carry out social relations. For most employees, work also fills the need for social interaction. Therefore, having friendly and supportive colleagues will lead to increased job satisfaction. If there is a conflict with colleagues, it will affect the level of job satisfaction with their work.

C. Work Mutation

Mutation is the transfer of employees that concerns a new change in position, duties, functions, and responsibilities of an employee who has the same level or equivalent level of his previous job in a company (Mantouw, et al., 2022). Rundengan (2014) stated that mutation is one way to increase the efficiency and effectiveness of employees' work in their work. One form of development for employees is mutation as an incarnation/embodiment of organizational dynamics, which is used as a way to achieve organizational goals.

Mutation is a labor activity related to the process of transferring the functions, responsibilities, and employment status of labor to a certain situation with the aim that the workforce concerned cultivates deep job satisfaction and can provide the maximum possible work performance to the organization (Kadarisman, 2012). According to Daryanto (2013) in Dirja and Razak (2020) mutation is a routine activity of a company to be able to implement the principle of "the right man in the right place", while according to Hanggraeni (2012) in Dirja and Razak (2020), mutation is a transfer from a new position but has the same position, responsibility, and amount of remuneration.

Mutation is the activity of moving labor from one place of labor to another (Sudiantoro, 2014). Mutation is a change in position or position or place or work that is carried out both horizontally and vertically within an organization (Wati, et al, 2020). Thus, it can be concluded that the notion of mutation or displacement is the activity of moving employees as a way to develop the employee, especially in terms of his abilities, knowledge, and skills.

Mutations are divided into two, mutations based on intent and purpose based on their goals and mutations based on the length of time. Mutation based on intent and purpose based on its purpose it is divided into several types: production transfer, replacement transfer, versatility transfer, shift transfer, and remedial transfer.

- 1) Production Transfer. Production transfer is intended to transfer employees from one position to the same position in different production environments because, in the first production, production is reduced so that labor is reduced, while in the second production environment, production is increased.
- 2) Replacement Transfer. Replacement transfer means the transfer of an employee who has been in office for a long time to the same position in another department to replace an employee who has a small period of service and is dismissed. Replacement transfers occur when the company's activities are reduced so that some of the employees must be dismissed and only employees who have a large service period are still employed.
- 3) Versatility Transfer. Versatility transfer is the intended transfer of employees so that the employee concerned can do work or be an expert in various jobs.
- 4) Shift Transfer. Shift transfer is to switch the duties of employees who are horizontal in nature from one squad to another while the work remains the same.
- 5) Remedial Transfer. Remedial transfer means the transfer of an employee from one position to another or to the same position in a different department with the intention that he can cooperate with his co-workers or with his superiors. To improve the situation, he is transferred to another position or to the same position in a different department or section.

In mutation on the basis of the length of time, the employee holds the new position. In accordance with this, the transfer can be classified into two types:

- 1) Temporary Transfer. Temporary transfer is a transfer intended only temporarily, whether the employee or organization intends to transfer the employee in question to his original position.
- 2) Permanent Transfer. Permanent transfer is meant the transfer of an employee to hold a new position for eternity until it is time for the employee to be transferred again to another position either because of promotion or for other reasons. (Manullang, 2006).

According to Samsuddin (2006), mutations can be divided into two types:

- 1) Long-term mutation, the employee is transferred to another place or employment status over a long period of time and is of a fixed nature; and
- 2) Short-term mutation, the employee is transferred to another place or has an employment status of a temporary nature.

According to Dirja and Razak (2020), mutation indicators consist of experience, knowledge, needs, skills, and responsibilities.

- a. Experience is the length of service, the level of loyalty, knowledge of the worker, and the scope of a job.
- b. Knowledge is the ability to complete tasks easily operate job equipment.
- c. Needs are the vacancy of employees and the demands of employees.
- d. Proficiency is the level of understanding of work procedures, the level of knowledge that supports the implementation of work, and skills in communicating with fellow workers.
- e. Responsibility is seriousness in work, observance of the rules of the organization, and dedication to the rules of the organization.

D. Work From Home

Some experts refer to work from home as teleworking (Farrell, 2017). Teleworking occurs when an employee completes a job within a different geographical distance from the place where the work is usually done traditionally. Other terms that can also be used are remote working, teleworking, telecommuting, and e-working (Farrell, 2017).

Changes in the organization in giving duties and responsibilities to employees by "prohibiting" employees from working in the office and gathering in rooms so that employees must work at home. This is called Work-From-Home (WFH) or working from home (Sriyaningsih, et.al., 2021).

Work-From-Home is a strategy taken by the Indonesian government as an effort to inhibit the spread of the COVID-19 pandemic which initially occurred in Wuhan, China, and eventually became a problem throughout the world. Work-From-Home is a form of self-isolation with the aim of avoiding massive transmission from person to person (Sambas, 2020). Work-From-Home is a term for working remotely, more precisely, working from home, so workers do not need to come to the office face to face with other workers (WD Tuti, 2020).

According to Crosbie & Moore (2004), working from home means paid work done mainly from home (minimum of 20 hours per week). Working from home will provide flexible time for workers to provide life balance for employees while also providing benefits for the company.

The impact of working from home on employees' work efforts is ambiguous. Because companies have fewer possibilities to monitor or supervise their employees, working from home can lead to negligence and hence result in lower individual work efforts (Gariety & Shaffer, 2007).

For some informants who have access to distant housing, WFH is ideal for maintaining productivity due to the reduction in costs and transportation time spent (Mustajab et al., 2013). Companies that support the work-from-home claim that this last opportunity results in greater productivity.

Thus, WFH is a requirement to work remotely or rather carry out work or tasks that are generally carried out in the office from home so that employees do not have to come to the office face-to-face with other workers.

According to (Farrell, 2017), there are indicators of work from home, including:

- a. Flexible working environment. A work environment that gives employees the opportunity to have their own hands related to how, when, and where employees are involved in tasks related to their work.
- b. Stress disorder. Stress disorders can be caused by a stimulus that turns severe and prolonged so that it is difficult for a person to deal with it and usually arises due to life problems and daily disturbances.
- c. Closeness to family. The role of the family is important for a person to support all his activities. So being close to family will foster a sense of enthusiasm for working.
- d. Travel time. Travel time is the time it takes to cover a certain distance. This does not happen when doing WFH because, at home, employees do not need to go out to take a trip.
- e. Occupational health and balance. Maintaining health and work balance for an individual is something important and must be considered in order to obtain maximum work results.
- f. Creativity and high productivity. Creativity is necessary to always give ideas in problem-solving. Being at home is what makes a person feels calm, which then increases the level of creativity and productivity.
- g. Separating homework and office work and self-stress. This can be difficult to do because sometimes we get carried away when we are at home. This makes the work neglected, which must be done by separating the special room for work to be more focused on doing the work.

E. Work-Family Conflict

Puspitasari (2012) states that work and family are two important things in human life. A person works to provide for the family. It is undeniable that family can be a motivation for a person to improve performance. But on the other hand, work and family can cause conflicts. The conflict that occurs is better known as "Work-family conflict".

Greenhaus and Beutell (1985) in Hapsari (2015) define work-family conflict as a conflict that arises due to pressures derived from work and family. Basically, work-family conflict can occur in both men and women. Conflicts can occur when roles in work and roles in the family are both important things to fulfill.

Work-Family Conflict is a conflict that occurs when a person experiences difficulties in carrying out his role in work and his

role in the family properly, where there is no balance in carrying out the two roles so as to cause discrepancies and pressures (Abadhi, et al, 2020). Grandey, Bryanne, & Ann (2005) stated that work-family conflict could consume a person's time and energy, causing the emergence of feelings of threat in a person and negative behavior in his work. A work-family conflict is a form of conflict between roles where the difficulties faced, the limitations of time possessed, and the tension experienced arise due to the responsibilities at work overlapping with responsibilities in the family.

Meanwhile, Reynolds (2005) in Arinasari and Hartono (2020) defines work-family conflict as a conflict that occurs when work activities affect personal or family activities and vice versa. Work-family conflict occurs when a person's family life conflicts with their responsibilities at work, such as entering work on time, completing daily tasks, or working overtime. Likewise, the guidance of home life prevents a person from spending his time and work or activities related to his career.

Amelia (2010) in Arinasari and Hartono (2020) stated that work-family conflict is limited in several ways: 1) the "work-family" relationship means that a person has a role in work and family, not just a role in work; 2) the existence of differences between values, social relationships, and needs in work or family life that in itself can give rise to conflicts; and 3) the existence of events that occur simultaneously in several roles so as to cause pressure (roles in family and work).

According to Frone (2000) in Hasanah and Ni'matuzahroh (2017), Work-Family Conflict can be defined as a form of role conflict where the demands of roles from work and family mutually cannot be aligned in some ways. This usually happens when a person is trying to meet the demands of a role in work, and the effort is influenced by the ability of the person concerned to meet the demands of his family, or vice versa, where the fulfillment of the demands of the role in the family is influenced by the ability of the person to meet the demands of his work.

Bellavia & Frone (2015) divides the factors that affect family-work conflict into three factors, namely:

- a. In the individual (general intraindividual predictors)
- b. Family role predictors
- c. Job role predictors

Meanwhile, according to Stoner and Charles (in Suharmono & Natalia, 2015), the factors that affect work-family conflict are:

- 1) Time pressure. Time pressure is the amount of time it takes to complete a role that will affect the time it takes to complete another role. The more time spent working, the less time for family.
- 2) Family size and family support. The size of the family is the number of members or individuals contained in heaven. The more family members, the more it will allow for many conflicts. While family support is a form of motivation and encouragement, and reinforcement that the family gives to individuals, especially women who work and take care of the family, the more family support, the less conflict.
- 3) Job satisfaction. Job satisfaction is a general attitude towards a person's work that shows the difference between the number of awards received and the amount believed to be received. The higher the job satisfaction, the less conflict is felt.
- 4) Marital Satisfaction. Marital satisfaction is the degree to which a married couple feels that they are fulfilled and fulfilled in the relationship they are living. There is an assumption that working women have negative consequences on their marriage.
- 5) Size of the firm. The size of the firm is the number of workers in the company. This may affect a person's work-family conflict.

Based on the factors that affect work-family conflict, it can be concluded that time pressure can affect work-family conflict, which will be connected to workload, especially temporal demands.

There are three forms of work-family conflict, according to Greenhaus and Beutell (1985) in Hasanah and Ni'matuzahroh (2017), which are as follows:

- 1) Time-based conflict.

The time it takes to carry out one of the demands (family or work) can reduce the time to carry out the demands of the other (work or family). This form of conflict has a positive relationship with the number of hours worked, overtime, attendance rate, irregularity of shifts, and control of work schedules.

- 2) Strain-based conflict.

Occurs when pressure from one role affects the performance of the other role. The symptoms of pressure namely tension, anxiety, fatigue, the character of work roles, the presence of a new child, and the availability of social support from family members.

- 3) Behavior-based conflict.

Specific patterns of behavior related to one role are likely to be incompatible with expectations of another role. In other words, certain behaviors required in one role may not be suitable for another role. If an individual is unable to adjust behaviors to meet expectations from different roles, the individual has a greater tendency to experience conflicts between roles.

Based on the theoretical study in the previous chapter, the research model or theoretical thinking framework that is built is presented in Figure 1, which explains the theoretical framework that describes the Influence of Job Mutation, Work From Home, and Work-Family Conflict on Employee Performance with Job Satisfaction as an Intervening Variable at Tobelo Primary Tax Office.

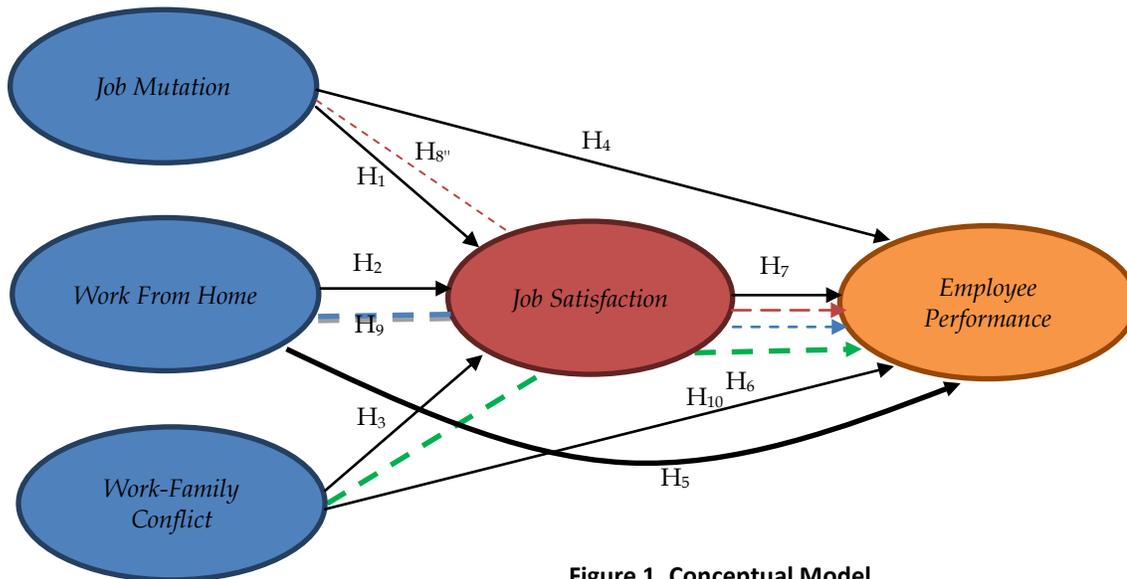


Figure 1. Conceptual Model

HYPOTHESES

Based on conceptual models and theoretical studies, hypotheses can be formulated as follows:

- H₁: Job mutation affects the job satisfaction of Tobelo Primary Tax Office.
- H₂: Work from home affects the job satisfaction of Tobelo Primary Tax Office employees.
- H₃: Work-Family Conflict affects the job satisfaction of Tobelo Primary Tax Office.
- H₄: Job mutation affects the employee performance of Tobelo Primary Tax Office employees.
- H₅: Work from home affects the employee performance of Tobelo Primary Tax Office employees.
- H₆: Work-Family Conflict affects the employee performance of Tobelo Primary Tax Office.
- H₇: Job satisfaction affects the employee performance of Tobelo Primary Tax Office.
- H₈: Job mutation affects the employee performance of Tobelo Primary Tax Office employees through job satisfaction.
- H₉: Work from home affects the employee performance of Tobelo Primary Tax Office employees through job satisfaction.
- H₁₀: Work-Family Conflict affects the employee performance of Tobelo Primary Tax Office through job satisfaction.

METHODOLOGY

This research is quantitative research. According to Kuncoro (2008), quantitative research is research that carries out data collection to be tested with hypotheses or answer questions regarding the last status of the research subject by using quantified qualitative data using a Likert scale. From the perspective of the relationship between research variables, it can also be classified as causality research. According to Sugiyono (2015), causality research is to examine relationships that are causal. So, here there are independent variables (influencing) and dependent variables (influenced).

A population is a certain object or subject that is in an area and meets certain conditions related to problems in the study, so the population in this study is employees at Tobelo Primary Tax Office, which amounts to 133 employees. The sampling technique uses the purposive sampling technique, which is a sample determination technique with special considerations so that it is suitable for the sample (Supriyadi, 2014). The criteria for certain types of people or parties in this study are employees at Tobelo Primary Tax Office who are currently or have worked from home, have a family who is suspected of working from home at risk of Work-Family Conflicts, and have experienced work mutations. Based on these criteria, the total sample for this study was 68 respondents. The data collection methods carried out in this study include using questionnaires, observations, and interviews, as well as literature studies.

The data analysis technique used in this study is path analysis using the SEM (Structural Equation Modeling) model or the Structural Equation Model with the Smart PLS 2.0 program. SEM is a set of statistical techniques that allow simultaneous testing of a series of relatively complex relationships. Such a complicated relationship can be interpreted as a series of relationships that are built between one or several dependent variables (endogenous) and one or several independent variables (exogenous), and these variables are in the form of factors or constructs built from several indicators that are observed or measured directly (Waluyo, 2011).

SEM can be described as an analysis that combines the approach of factor analysis, structural model, and path analysis. SEM is a combination of separate statistical methods, namely factor analysis, and simultaneous equation modeling. After conducting various evaluations, both outer models and inner models, the researcher conduct hypothesis testing. Hypothesis tests are used to explain the direction of the relationship between an independent variable and its dependent variables. This test is carried out by means of path analysis of the model that has been created. The SEM technique can simultaneously test complex structural models so that the results of path analysis can be known in one regression analysis. The results of the correlation between constructs are measured by looking at the path coefficients and their significant levels, which are then compared with the research hypothesis.

CONCLUSION

This research has included a conceptual model means to study how job mutation, work-from-home practice, and work-family conflict on employee performance. This paper is complemented with background research, literature review, hypothesis, and research methodology to develop a conceptual model. The conceptual model will then be used to study the effect of job mutation, work-from-home practice, and work-family Conflict on employee performance mediated by job satisfaction at Tobelo Primary Tax Office.

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