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THE IMPACT OF MUTITATION PATTERN AND WORK ENVIRONMENT ON EMPLOYEE PERFOEMANCE WITH WORK MOTIVATION AS AN INTERVENING VARIABLE AT THE WEST SEMARANG PRATAMA TAX SERVICE OFFICE

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ABSTRACT: *This study aims to assess the impact of mutation patterns and the work environment on employee performance, both directly and through the mediation of work motivation. The study focused on employees at the West Semarang Pratama Tax Service Office. With a population of 135 employees, the sample size was determined using the Slovin formula, resulting in 101 respondents. Data collection was conducted via a questionnaire distributed directly to the respondents. The questionnaire, structured using a Likert scale, aimed to gauge respondents' perceptions of each research variable. The data analysis was performed using the Partial Least Square (PLS) method, which is effective for testing models with complex inter-variable relationships and measuring both direct and indirect effects. The findings revealed that mutation patterns have a positive and significant impact on employee performance, the work environment positively affects employee performance, mutation patterns influence work motivation positively, and the work environment also significantly influences work motivation. Additionally, work motivation was found to mediate the effects of mutation patterns and the work environment on employee performance. These results suggest that mutation patterns and the work environment not only directly influence employee performance but also have an indirect effect through work motivation as a mediating variable. Therefore, enhancing work motivation is crucial in strengthening the relationship between mutation patterns, the work environment, and employee performance.*

KEYWORDS*: Mutation Patterns, Work Environment, Work Motivation, Employee Performance*

INTRODUCTION

Taxes are mandatory contributions paid by citizens to the state or government, as stipulated in Law No. 28 of 2007 regarding General Provisions and Tax Procedures. Taxes play a crucial role as contributions paid by taxpayers into the state treasury, which are then utilized to finance various development programs and governmental budgets. As the primary source of state revenue, taxes fund essential public services, including health care, education, infrastructure such as roads and bridges, and other facilities. These programs depend heavily on the active participation and contributions of society to ensure their success.

Human resources (HR) are a fundamental factor in achieving organizational success. Every organization strives to enhance employee performance to meet its objectives through efficient and effective work processes. Good employee performance is demonstrated when individuals exhibit behaviors that align with and support the organization's goals. To achieve this, organizations employ a variety of strategies, including implementing mutation patterns, fostering a conducive work environment, and providing sufficient work motivation.

According to Afandi & Bahri (2020), employee performance refers to the achievement of organizational goals, which can be evaluated based on quantitative or qualitative output, creativity, flexibility, reliability, and other organizational criteria. Performance evaluations can consider short-term or long-term outcomes at the individual, group, or organizational levels. Performance management aligns organizational and individual goals, ensuring that both are achieved in harmony.

One factor that impacts employee performance is the mutation pattern. Maimun (2017) describes mutation patterns as processes involving the transfer of functions, responsibilities, and job statuses to motivate employees, encouraging them to deliver their best contributions to the organization.

Additionally, the work environment also significantly influences employee performance. According to Rivai (2023), the work environment, as part of an organization's social system, shapes individual behaviors, which directly affect performance outcomes. Another critical factor is work motivation. Siagian (2015) defines work motivation as the driving

force that enables individuals to direct their skills, energy, and time toward fulfilling duties and responsibilities to achieve organizational goals.

Research by Ronal Donra (2020), utilizing multiple linear regression analysis, demonstrated that the work environment has a positive and significant impact on employee performance. Similar findings were reported by Sari et al. (2020) and Soliha (2023), who used PLS analysis to conclude that mutation patterns positively and significantly influence employee performance. Meanwhile, studies by Astuti & Sundari Rahardjo (2021) and Nabawi (2020) revealed that the work environment also exerts a positive and significant effect on employee performance.

At KPP Pratama Semarang Barat, a notable phenomenon has been observed. Some employees exhibit a mindset focused solely on completing their tasks without prioritizing the quality of their performance. This behavior causes inefficiencies, such as slow work completion, failure to meet deadlines, and disregard for time standards. Additionally, instances of indiscipline, such as tardiness or leaving early after completing tasks, and employee boredom from monotonous work further contribute to the suboptimal service quality at KPP Pratama Semarang Barat.

The factors influencing employee performance include mutation patterns, the work environment, and work motivation. Given this background, this study is titled: "The Influence of Mutation Patterns and Work Environment on Employee Performance through Work Motivation as an Intervening Variable at the West Semarang Pratama Tax Service Office."

Research Questions

1. Does the mutation pattern influence employee performance?
2. Does the work environment influence employee performance?
3. Does the mutation pattern influence work motivation?
4. Does the work environment influence work motivation?
5. Does work motivation influence employee performance?
6. Can work motivation mediate the relationship between mutation patterns and employee performance?
7. Can work motivation mediate the relationship between the work environment and employee performance?

Research Objectives

1. To analyze the influence of mutation patterns on employee performance.
2. To analyze the influence of the work environment on employee performance.
3. To analyze the influence of mutation patterns on work motivation.
4. To analyze the influence of the work environment on work motivation.
5. To analyze the influence of work motivation on employee performance.
6. To analyze whether work motivation mediates the relationship between mutation patterns and employee performance.
7. To analyze whether work motivation mediates the relationship between the work environment and employee performance.

II. Literature Review and Relationships Between Variables

Literature Review

Mutation Patterns

The mutation pattern is a crucial strategy in human resource management that organizations implement to enhance employee performance and overall effectiveness. According to Hasibuan (2018), employee development within an organization can be achieved through position transfers or mutations, whether vertically (promotions) or horizontally (role shifts). This strategy is designed to increase work efficiency while addressing organizational needs. Similarly, Sanoso (2017) emphasized that mutations involve relocating employees from departments with surplus manpower to those experiencing shortages. Mutation patterns within an organization can significantly influence both employee performance and work motivation. The following indicators are commonly associated with mutation patterns:

1. Frequency of Mutation: This refers to how often mutations occur within an organization. A higher frequency of mutations reflects organizational dynamism and provides employees with opportunities to explore new roles and face new challenges.
2. Reason for Mutation: This relates to the rationale behind employee transfers, such as organizational requirements, promotions, or career development. Transparent and justifiable reasons for mutations can foster trust in management decisions and encourage employees to adapt to their new roles.

3. Accuracy of Mutation: The extent to which an employee's competencies align with their new position. This includes factors like skills, education, work experience, workload, and overall satisfaction. Accurate placement ensures that employees can perform efficiently and effectively in their new roles.
4. Experience: The relevance of an employee's skills and previous experience to their new position. Relevant experience enables employees to adapt more quickly and execute tasks more effectively.
5. Competence: The degree to which employees possess the necessary skills and abilities to succeed in their new roles. Matching employee competencies with their new responsibilities contributes to better task performance and improved overall organizational outcomes.

A well-designed mutation pattern can enhance organizational performance, accelerate employee growth, and foster a dynamic and adaptable work environment. For this reason, it is essential for organizations to carefully consider these factors when formulating policies related to employee transfers.

WORK ENVIRONMENT

The work environment is a critical factor influencing employee performance within an organization. According to Sedarmayati (2017), the work environment encompasses all physical elements, facilities, work methods, and organizational arrangements that directly or indirectly impact employee behavior and productivity. A conducive work environment provides comfort, increases efficiency, and supports employees in achieving their goals effectively.

Wursanto (2020) further elaborates that the work environment consists of both physical and psychological aspects. These aspects collectively determine employee satisfaction, motivation, and performance levels. A positive work environment not only enhances comfort but also reduces stress, fosters better teamwork, and creates a productive atmosphere.

The key indicators of a conducive work environment include:

1. Work Atmosphere. Refers to the physical and psychological conditions that influence employee comfort at work. A positive work atmosphere fosters motivation, reduces stress, and encourages employees to be more productive and engaged.
2. Relationships with Coworkers. Describes the interpersonal interactions and cooperation among employees. Harmonious relationships create effective teamwork, improve communication, and strengthen group dynamics, all of which contribute to enhanced performance.
3. Availability of Work Facilities. Relates to the provision of adequate tools, equipment, and infrastructure necessary to perform tasks efficiently. Adequate facilities, such as ergonomic office furniture, computers, and other essential tools, help employees work comfortably and effectively while reducing unnecessary disruptions.
4. Bad Odors in the Workplace. Represents environmental factors that can cause discomfort and disrupt employee concentration. Maintaining a clean and odor-free workspace ensures employee comfort and allows them to focus better on their responsibilities.
5. Lighting in the Workplace. Refers to the provision of sufficient lighting that ensures safety and work efficiency. Proper lighting reduces eye strain, enhances concentration, and supports employees in completing their tasks accurately and promptly.

A well-maintained work environment not only enhances employee comfort but also positively impacts motivation and performance. Employees are more likely to exhibit higher productivity, satisfaction, and loyalty when they work in a setting that supports their physical and emotional needs.

In conclusion, creating a conducive and supportive work environment is essential for improving employee well-being, fostering collaboration, and ultimately enhancing organizational performance.

EMPLOYEE PERFORMANCE

Employee performance serves as a key indicator in evaluating an organization’s efficiency and effectiveness. Sutrisno (2016) defines employee performance as the outcomes or results achieved by employees in an organization, which are carried out according to their duties and responsibilities to meet specific organizational goals. Similarly, Mathis & Jackson (2019) describe employee performance as encompassing everything an employee does or does not do while executing their tasks. In addition, Samsudin (2020) emphasizes that performance refers to the results achieved by employees, either individually or collectively, within an organizational context.

From these perspectives, employee performance can be summarized as the measurable output produced by employees in fulfilling their assigned roles and responsibilities to achieve organizational objectives.

The key indicators for measuring employee performance include:

1. Quantity. Refers to the volume of work produced by an employee, which can be measured in specific units such as the number of completed tasks, cycles, or production outputs within a given timeframe.

2. Quality. Reflects the accuracy, consistency, and compliance with established procedures and standards. It also considers an employee's dedication and efforts to achieve work perfection, both technically and in meeting expected objectives.
3. Reliability. Denotes the employee's ability to complete tasks independently and efficiently, with minimal supervision. High reliability indicates a level of trust in the employee's capability to deliver consistent results.
4. Attendance. Measures an employee's discipline and punctuality in meeting work schedules, including regular attendance and adherence to established timelines.
5. Ability to Work Together. Represents the employee's capacity to collaborate and work effectively within a team. Effective teamwork facilitates the completion of shared tasks and enhances overall organizational productivity.

These performance indicators are essential for assessing employee contributions and identifying areas for improvement. By measuring quantity, quality, reliability, attendance, and teamwork, organizations can better understand employee effectiveness, which directly impacts the organization's overall success.

Work Motivation

Work motivation is a critical factor influencing employee performance within an organization. Hasibuan (2019) defines work motivation as the driving force that fosters enthusiasm and commitment among employees to work collaboratively and effectively to achieve optimal results. Similarly, Mangkunegaran (2019) describes work motivation as an individual's attitude toward workplace conditions and tasks within an organization. From these definitions, work motivation can be summarized as an internal drive that compels employees to exert effort in fulfilling their roles and responsibilities to achieve organizational objectives. The key indicators of work motivation are as follows:

1. Need for Achievement. This reflects an individual's desire to tackle challenges, overcome difficulties, and achieve superior results. Employees with a strong achievement drive consistently aim to reach their goals and strive for outcomes that exceed expectations.
2. Need for Affiliation. Refers to an individual's inclination to form friendly and meaningful interpersonal relationships within the workplace. This need promotes a harmonious and supportive work environment by encouraging collaboration, positive interactions, and team cohesion.
3. Need for Power. Denotes the urge to influence and guide others to act in alignment with one's expectations, without applying coercion. This need often reflects a desire for control, leadership, and the ability to make impactful decisions in work situations. Employees with this need tend to seek dominant roles and exhibit leadership qualities.

These indicators are essential for understanding the factors that drive employee motivation. By analyzing the need for achievement, affiliation, and power, organizations can identify strategies to enhance employee motivation, improve job satisfaction, and ultimately boost productivity and effectiveness in achieving organizational goals.

RELATIONSHIP BETWEEN VARIABLES

1. The Effect of Mutation Patterns on Employee Performance.

According to Wahyudi (2002), mutation patterns involve changes in an employee's position, role, or workplace, which can occur either vertically or horizontally. Horizontal mutations do not alter the level of authority, responsibility, status, or income but aim to broaden employees' knowledge and prevent monotony in their roles. This, in turn, enhances employee performance. Research conducted by Setio Nugroho & Soliha (2023) and Velayati (2020) demonstrated that mutation patterns have a positive and significant effect on employee performance. Based on this explanation, the following hypothesis is formulated:

H1: Mutation patterns have a positive and significant effect on employee performance.

2. The Effect of the Work Environment on Employee Performance

A conducive work environment is essential to support employees in performing their duties effectively. Safe, comfortable, and pleasant working conditions foster a positive atmosphere that enhances employee productivity and overall performance. Research by Tolu et al. (2021) and Saraswati (2020) confirmed that the work environment significantly influences employee performance in a positive manner. Based on this explanation, the following hypothesis is formulated:

H2: The work environment has a positive and significant influence on employee performance.

3. The Influence of Mutation Patterns on Work Motivation

Mutation patterns, whether horizontal or vertical, represent changes in employee roles or positions within an organization. These changes aim to boost productivity and encourage employees to strive for career growth and higher achievements. Previous research by Ratih Fikamissa Falegy & Kader (2021) found that mutation patterns significantly and positively influence employee work motivation. Based on this explanation, the following hypothesis is formulated:

H3: Mutation patterns have a positive and significant influence on work motivation.

4. The Influence of the Work Environment on Work Motivation

Motivation plays a crucial role in every workplace. Employees with high motivation tend to be more enthusiastic about their work, making positive contributions to their responsibilities (Hustia, 2020). Previous studies by Mulyadi (2020) and Tolu et al. (2021) showed that the work environment has a positive and significant influence on work motivation. Based on this explanation, the following hypothesis is formulated:

H4: The work environment has a positive and significant influence on work motivation.

5. The Influence of Work Motivation on Employee Performance

Work motivation serves as an internal force that drives individuals to accomplish specific goals. Employees with high work motivation are more likely to work optimally, ensuring their performance aligns with the company's objectives (Gibson, 2008). Research by Pasaribu (2019) and Saraswati (2020) showed that work motivation has a positive and significant influence on employee performance. Based on this explanation, the following hypothesis is formulated:

H5: Work motivation has a positive and significant influence on employee performance.

6. Work Motivation as a Mediator of the Influence of Mutation Patterns on Employee Performance

Mutation patterns refer to changes in an employee's position or work location, either vertically or horizontally. These changes can increase employee knowledge and reduce monotony, ultimately improving performance. Strong work motivation further strengthens this effect (Duha, 2014). Research by Setio Nugroho (2023) and Faris & Kurniawan (2020) indicated that work motivation can mediate the relationship between mutation patterns and employee performance. Based on this explanation, the following hypothesis is formulated:

H6: Work motivation can mediate the influence of mutation patterns on employee performance.

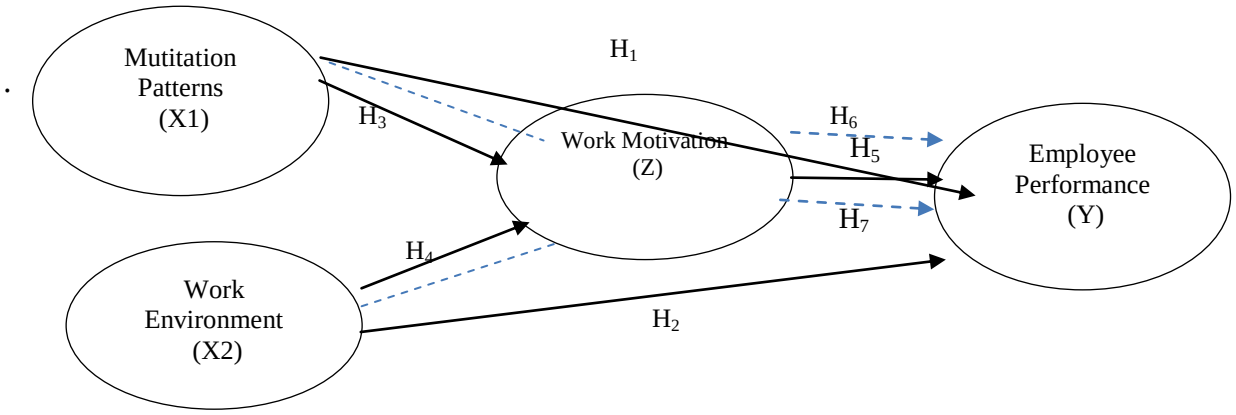
7. Work Environment as a Mediator of the Influence of Work Motivation on Employee Performance

Work motivation influences employee behavior to achieve specific goals (Mathis & Jackson, 2001). When employees have high motivation and are supported by a favorable work environment, it leads to improved performance. Research by Mulyadi (2020) and Saraswati (2020) showed that the work environment can mediate the effect of work motivation on employee performance. Based on this explanation, the following hypothesis is formulated:

H7: The work environment can mediate the influence of work motivation on employee performance.

THEORETICAL FRAMEWORK

The framework in this study explains the relationship between the variables tested. The variables in question include mutation patterns, work environment, work motivation, and employee performance. This study analyzes how mutation patterns and work environment affect employee performance, both directly and indirectly through work motivation as an intervening variable.



RESEARCH METHOD

Type of Research

This research uses a quantitative approach. According to Sugiyono (2019), quantitative research methods are based on the philosophy of positivism, which aims to study a particular population or sample. Data collection is carried out through research instruments, and data analysis is carried out quantitatively to test the predetermined hypothesis. This research is quantitative descriptive, where data obtained from the sample is analyzed using statistical methods. The descriptive approach aims to provide an overview and explanation related to the variables of mutation patterns, work environment, work motivation, and employee performance based on the results of the questionnaire given to the research sample.

Population and Research Sample

According to Sugiyono (2019), the population is the entire collection of elements or objects that are the subject of the research. In this study, the population consists of all employees at the West Semarang Pratama Tax Service Office, which totals 135 people. To determine the appropriate sample size, the Slovin formula is used. The Slovin formula helps calculate the number of representative samples required from the population, ensuring the sample is large enough to provide valid and reliable results. The Slovin formula is given by the following equation:

$$n = \frac{N}{1+N(0,05)^2} = 101$$

Where:

- n = sample size
- N = total population size (135 employees)
- e = margin of error (typically 5% or 0.05)

With a population of N: 135 and an error tolerance (ee) of 5%, the calculation of the number of samples is:

$$n = \frac{135}{1+135(0,05)^2} = 101$$

Thus, the number of samples in this study was 101 respondents.

Data Collection Methods

In this study, data collection was conducted using two methods:

1. Questionnaire

Data was collected through a Likert scale-based questionnaire. The Likert scale is a common tool used to measure respondents' levels of agreement with various statements related to the indicators of the variables under investigation (Sugiyono, 2017). In this study, the Likert scale used for the questionnaire has five levels of assessment:

- Score 1: Strongly Disagree
- Score 2: Disagree
- Score 3: Less Agree
- Score 4: Agree
- Score 5: Strongly Agree

The questionnaire was designed to assess the attitudes and perceptions of employees regarding mutation patterns, the work environment, work motivation, and their performance.

2. Interview

The interview method was used to collect qualitative data. Interviews can be conducted face-to-face or via communication platforms such as telephone, email, or other digital channels. This method allows the researcher to delve deeper into the information from the respondents (informants), providing more context and insights that complement the quantitative data collected through the questionnaires. The interviews aimed to clarify certain responses and offer more detailed explanations regarding the factors affecting employee performance.

These two methods, when combined, provide both quantitative and qualitative data to comprehensively analyze the relationship between mutation patterns, work environment, work motivation, and employee performance.

INSTRUMENT TEST

Instrument testing is essential to ensure the reliability and validity of the research tools. In this study, the questionnaire will undergo two key tests: validity and reliability testing.

1. ValidationTest. The purpose of the validity test is to determine whether the questionnaire accurately measures the variables it is intended to measure. According to Sugiyono (2017), the validity of the questionnaire is assessed through a significance test, comparing the calculated r-value with the table r-value. If the calculated r-value exceeds the table r-value and is positive, the question is deemed valid. On the other hand, if the calculated r-value is smaller than the table r-value, the question is considered invalid.

2. Reliability Test. The reliability test measures the consistency of respondents' answers. A questionnaire is considered reliable if it produces consistent results over time. According to Ghozali (2017), reliability is evaluated using Cronbach's Alpha. A value of Cronbach's Alpha greater than 0.70 indicates that the questionnaire is reliable, while a value below 0.70 suggests the questionnaire may be unreliable.

Data Analysis Techniques

The collected data will be analyzed using the following methods:

1. Descriptive Analysis. Descriptive analysis will be used to summarize and describe the characteristics of the data obtained. The goal is to process and interpret the data to provide a comprehensive understanding of the variables being studied, such as mutation patterns, work environment, work motivation, and employee performance.
2. Partial Least Squares (PLS) Analysis. PLS is a statistical method used to handle small sample sizes and to analyze complex relationships between variables. As noted by Haryono (2017), PLS consists of two main evaluations:

- Outer Model. This evaluation focuses on testing the validity and reliability of the measurement model. It ensures that the indicators used in the questionnaire appropriately measure the latent variables.
- Inner Model. This part tests the causal relationships between latent variables and is used to evaluate the hypotheses presented in the study.

Evaluation of Measurement Model (Outer Model)

1. Convergent Validity. Convergent validity assesses how well the indicators correlate with the latent variables they are supposed to measure. In this study, the measurement of convergent validity will be based on the loading factor values of the indicators. A loading factor of ≥ 0.7 is considered highly valid. However, values ≥ 0.5 can still be acceptable, especially when working with social science data where perfect correlations are not always achievable.
2. Discriminant Validity. Discriminant validity ensures that each indicator is more strongly correlated with its respective latent variable than with other latent variables in the model. This can be assessed through the $\sqrt{AVE}$ (Average Variance Extracted) value, which should be higher than the correlations between different latent variables. This indicates that each latent variable is distinct and properly measured by its indicators.
3. Composite Reliability. Composite reliability measures the internal consistency of the construct and ensures that the indicators reliably measure the intended latent variable. A composite reliability value of ≥ 0.7 is considered acceptable, meaning the construct has sufficient reliability.

Evaluation of Structural Model (Inner Model)

1. R-Square (R^2). R^2 represents the proportion of variance in the dependent variable(s) explained by the independent variables in the model. It is a measure of the model's explanatory power:
   - $R^2 \geq 0.67$: Considered a good model fit.
   - $0.33 \leq R^2 < 0.67$: Considered a moderate model fit.
   - $R^2 < 0.33$: Considered a weak model fit.
2. Predictive Relevance (Q^2). Predictive relevance indicates the model's ability to predict the dependent variables. A. Q^2 value > 0 suggests that the model has predictive relevance, meaning it can explain the variability in the dependent variables effectively.

Goodness of Fit (GoF)

Goodness of Fit (GoF) is a global measure used to assess how well the overall model fits the data. The GoF value provides an indicator of the model's explanatory power:

- GoF small: ≥ 0.10
- GoF medium: ≥ 0.25
- GoF large: ≥ 0.36

Higher GoF values indicate a better fit, meaning the model has high explanatory and predictive power.

Hypothesis Testing (Bootstrapping)

To test the significance of the hypothesized relationships between the variables, bootstrapping will be used. This resampling technique provides more robust results, particularly when sample sizes are small. A minimum of 200 to 5000 resamples will be conducted to generate the t-statistics for hypothesis testing. The t-statistic is used to assess the significance of the path coefficients:

- $t \geq 1.65$: 10% significance level (weak significance).
- $t \geq 1.96$: 5% significance level (moderate significance).
- $t \geq 2.58$: 1% significance level (strong significance).

These values will determine whether the hypotheses in the study are supported by the data and help assess the strength of the relationships between the variables.

RESEARCH RESULTS AND DISCUSSION

Validity Test

The instrument test will use a sample size of 101 respondents first. The number of samples and the α level = 0.05 then the value of the degree of freedom or df = n - 2, from the formula obtained the value of df = 101 -2 = 99. From these results, the rtable value is 0.196. The validity test of this study is as follows:

Validity Test Results Table

Variable	Item	r_{count}	r_{table}	Remaks
Mutation Patterns (X1)	X1.1	0,819	0,196	Valid
	X1.2	0,741		Valid
	X1.3	0,779		Valid
	X1.4	0,844		Valid
	X1.5	0,801		Valid
Work Environment (X2)	X2.1	0,708	0,196	Valid
	X2.2	0,871		Valid
	X2.3	0,849		Valid
	X2.4	0,922		Valid
	X2.5	0,935		Valid
Work Motivation (Z)	Z1	0,748	0,196	Valid
	Z2	0,832		Valid
	Z3	0,770		Valid
Employee Performance (Y)	Y1	0,829	0,196	Valid
	Y2	0,831		Valid
	Y3	0,835		Valid
	Y4	0,861		Valid
	Y5	0,792		Valid

Source: Data Processing Results, 2024

Based on the table above, the results of the validity test prove that r count for all research indicators is greater than r table. So it can be concluded that the indicators of mutation patterns, work environment, work motivation, and employee performance are declared valid.

Reliability Test

The calculation of the reliability of the Cronbach Alpha formulation was carried out with the help of the SPSS program. The results of the research instrument reliability test can be seen in the following table:

Reliability Test Results Table

No	Variable	Cronbachs Alpha	Nilai Minimum	Keterangan
1	Mutation Patterns (X1)	0,817	0,70	Reliable
2	Work Environment (X2)	0,880	0,70	Reliable
3	Work Motivation (Z)	0,874	0,70	Reliable
4	Employee Performance (Y)	0,885	0,70	Reliable

Source: Data Processing Results, 2024

Based on the table above, the results of the reliability test prove that the Cronbach's alpha value is greater than 0.7 for the variables of mutation patterns, work environment, work motivation, and employee performance can be said to be reliable.

1. Evaluation of Measurement Model (Outer Model)

Convergent Validity

Convergent validity is a measurement model with items owned if based on the correlation between item scores and construct values. The criteria in measuring convergent validity are measured by the outer loading value. The following are the results of the outer model test that show outer loading using smart PLS4 analysis.

Outer Loading Model Test Results Table

Construct	Mutation Patterns (X1)	Work Environment (X2)	Work Motivation (Z)	Employee Performance (Y)
X1.1	0,751			
X1.2	0,850			
X1.3	0,857			
X1.4	0,816			
X1.5	0,826			
X2.1		0,953		
X2.2		0,916		
X2.3		0,900		
X2.4		0,942		
X2.5		0,959		
Y1				0,949
Y2				0,991
Y3				0,971
Y4				0,991
Y5				0,775
Z1			0,838	
Z2			0,864	
Z3			0,870	

Source: Primary Data, 2024.

From the results of data processing with SmartPLS4 shown in the table above, the majority of indicators in each variable in this study have a loading factor value greater than 0.70 and are said to be valid. This shows that variable indicators that have a loading factor value greater than 0.70 have a high level of validity, thus meeting convergent validity.

DISCRIMINANT VALIDITY

Discriminant validity is conducted to ensure that each concept of each latent variable is different from other variables. The model has good discriminant validity if each loading value of each item of a latent variable has the largest loading value with other loading values against other latent variables. The results of discriminant validity are obtained as follows:

Cross Loading Test Results Table

Construct	Mutation Patterns (X1)	Work Environment (X2)	Work Motivation (Z)	Employee Performance (Y)
X1.1	0,643	0,892	0,378	0,785
X1.2	0,647	0,895	0,382	0,753
X1.3	0,771	0,764	0,904	0,599
X1.4	0,678	0,898	0,425	0,847
X1.5	0,788	0,998	0,525	0,747
X2.1	0,726	0,825	0,487	0,920
X2.2	0,663	0,855	0,438	0,843
X2.3	0,771	0,733	0,472	0,919
X2.4	0,618	0,645	0,427	0,848
X2.5	0,804	0,557	0,797	0,877

Construct	Mutation Patterns (X1)	Work Environment (X2)	Work Motivation (Z)	Employee Performance (Y)
Y1	0,829	0,653	0,954	0,662
Y2	0,769	0,613	0,983	0,614
Y3	0,762	0,668	0,963	0,614
Y4	0,769	0,613	0,983	0,614
Y5	0,662	0,678	0,976	0,627
Z1	0,788	0,647	0,447	0,770
Z2	0,888	0,604	0,882	0,664
Z3	0,986	0,643	0,928	0,664

Source: Primary Data, 2024

From the cross loading results in the table above, it shows that the correlation value of the construct with its indicators is greater than the correlation value with other constructs. Thus, all constructs or latent variables already have good discriminant validity, where the indicators in the construct indicator block are better than the indicators in the other (blue) blocks. The next evaluation is by comparing the AVE root value with the correlation between constructs. The recommended result is that the AVE root value must be higher than the correlation between constructs. The model has better discriminant validity if the AVE square root for each construct is greater than the correlation between the two constructs in the model. A good AVE value is required to have a value greater than 0.50. In this study, the AVE value and AVE square root for each construct can be shown in the table below

AVE Table

Construct	Rata-rata variansdiekstraksi (AVE)
Mutation Patterns (X1)	**0,687**
Work Environment (X2)	0,746
Employee Performance (Y)	**0,934**
Work Motivation (Z)	0,716

Source: Primary Data, 2024

Based on the table above, all constructs show an AVE value greater than 0.50, with the smallest value of 0.687 for innovative behavior and the largest of 0.934 for employee performance variables. This value has met the requirements according to the minimum AVE value limit specified, which is 0.50. After knowing the square root value of AVE for each construct, the next stage is to compare the square root of AVE with the correlation between constructs in the model. In this study, the results of the correlation between constructs with the square root value of AVE can be shown in the following table:

Table of correlation values between constructs with AVE square root values

Construct	Mutation Patterns (X1)	Work Environment (X2)	Employee Performance (Y)	Work Motivation (Z)
Mutation Patterns (X1)	**0,829**			
Work Environment (X2)	0,817	**0,864**		
Employee Performance (Y)	0,815	0,668	**0,967**	
Work Motivation (Z)	0,871	0,857	0,653	**0,846**

Source: Primary Data, 2024

The table above shows that the AVE square root value (black block) for each construct is greater than its correlation value so that the construct in this research model can still be said to have good discriminant validity.

COMPOSITE RELIABILITY

Composite reliability to measure the reliability of a construct in PLS-SEM with the SmartPLS4 application, two methods are used, namely Cronbach Alpha and Coposite Reliability. The following is a composite reliability table:

Composite Reliability Test Results Table

Construct	Cronbach's alpha	rho_a	rho_c	AVE
Mutation Patterns (X1)	0,886	0,892	0,916	0,687
Work Environment (X2)	0,890	0,913	0,921	0,746
Employee Performance (Y)	0,965	0,966	0,977	0,934
Work Motivation (Z)	0,898	0,902	0,926	0,716

Source: Primary Data, 2024

The table above shows that all variable values in reliability testing using both Cronbach Alpha and Composite Reliability have a value of 0.7 and validity testing using AVE with a value of more than 0.5. Therefore, it can be concluded that the variables tested are valid and reliable, so that structural model testing can be carried out. So it can be concluded that Cronbach Alpha and Composite Reliability are greater than 0.7.

Structural Model Testing (Inner Model)

Determination Test (R2)

The determinant test is to measure the predictive strength of the structural model. R-Squares are used to explain the influence of certain latent oxygen variables on the dependent variable whether they have a substantive influence with the provisions of 0.75, 0.05 and 0.25 indicating strong, medium and weak models. Here are the variable tests**:**

R-Square Test Table

Construct	R-square	Adjusted R-square
Work Motivation (Z)	0,778	0,773
Employee Performance (Y)	0,870	0,859

Source: Primary Data, 2024

Based on the table above, the total coefficient of determination (R2) can be calculated as follows:

R^2= 1-(1-0.778) (1-0.870)

= 1- (0.222) (0.130)

= 0.971

The total value of the coefficient of determination (R2) in this study is 0.971. Thus, it can be concluded that the dependent variable in this study has a determination level of 97.1% where the remaining 2.9% is influenced by other variables outside this research model.

Q^2 Predictive Relevance

Q-Square predictive relevance for structural models, how well the observation values are generated by the model and also its parameter estimates. Q-square value> 0 indicates the model has predictive relevance, conversely if the Q-square value ≤ 0 indicates the model lacks predictive relevance. Q^2 predictive relevance values of 0.02, 0.15 and 0.35 indicate that the model is weak, moderate and strong. Q2 value> 0 indicates that the model has predictive relevance, while Q^2< 0 indicates that the model lacks Q2 can be seen as follows:

Q^2 Predictive Relevance Test Results Table

Construct	Q^2prediksi
Work Motivation (Z)	0,765
Employee Performance (Y)	0,831

Source: Primary Data, 2024

The table above shows that Q2 of each variable has a value of more than 0.35 so it can be concluded that work motivation and employee performance have good predictive relevance.

QUALITY INDEX

PLS path modeling can identify global optimization criteria to determine goodness of fit with the GoF index used to evaluate measurement models and structural models and in addition provides a simple measurement for the overall prediction model. The GoF value criteria are 0.10 (GoF small), 0.25 (GoF medium) and 0.36 (GoF large). The GoF value can be seen in the table below:

Quality Index Test Results Table

Variabel	Average Variance Extracted (AVE)	R Square
Mutation Patterns (X1)	0,687	0,778
Work Environment (X2)	0,746	0,870
Employee Performance (Y)	0,934	
Work Motivation (Z)	0,716	

Sumber: Data Primer, 2024

Average AVE = (0.687+0.746+0.934+0.716)/4= 0.771

Average R^2 = (0.778+0.870)/2 = 0.824

GoF = √AVE average x (R^2 average)^2

GoF= √0.778 x 0.6242

= √0.770 x 0.390

= 0.550

Remaks

GoF: Goodness of Fit

R: Averange R-square

Thus, this model is included in the large criteria.

Significance Test (Bootstrapping)

Bootstrapping test is used to see whether a hypothesis can be accepted or rejected by considering the significance value between constructs, t-statistics and p-values. Ttable formula: df = n-1-k =>df = 101 -1-2 = 98 => 1.661.

Table of t-statistic test results

Hipotesis		Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Remaks
H1	Mutation Patterns (X1)->Employee Performance (Y)	0,409	0,449	0,186	2,199	0,028	Confirm
H2	Work Environment (X2)->Employee Performance (Y)	0,302	0,268	0,217	3,394	0,002	Confirm
H3	Mutation Patterns (X1)->Work Motivation (Z)	0,265	0,259	0,105	2,527	0,012	Confirm
H4	Work Environment (X2)-> Work Motivation (Z)	0,644	0,651	0,104	5,198	0,000	Confirm
H5	Work Motivation (Z) -> Employee Performance (Y)	0,877	0,894	0,068	3,823	0,000	Confirm

Source: Primary Data, 2024

PLS Analysis with Mediation Effect

Testing the mediation effect in the analysis using PLS uses the developed procedure, the results of the mediation effect are explained as follows:

Table of Results of Mediation Significance Test

Konstruksi	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Remaks
PolaMutasi (X1) ->Work Motivation (Z)->Employee Performance (Y)	0,503	0,704	0,135	3,735	0,000	Confirm
Work Environment (X2)-> Work Motivation (Z)->Employee Performance (Y)	0,693	0,898	0,055	2,064	0,039	Confirm

Source: Primary Data, 2024

Based on the table above, the t-statistic value of the mutation pattern on employee performance through work motivation is significant with a value of 3.735>1.661. The t-statistic value of the work environment on employee performance through work motivation is significant with a value of 2.064>1.661. These results indicate that work motivation mediates the relationship between mutation patterns on employee performance and the work environment on employee performance.

DISCUSSION

1. Transfer Patterns Have a Positive and Significant Impact on Employee Performance

The first hypothesis, which suggests that transfer patterns positively and significantly impact employee performance, is confirmed to be accurate. Studies by Ela Suparinah (2020) and Patricia Runtuwene, Bernhard Tewal, Christoffel Mintardjo (2020) indicate that effective transfer patterns can enhance employee performance, particularly when employees are placed in roles that align with their skills. This is because transfers offer employees new perspectives and help them avoid monotony, which can ultimately boost performance. However, research by Novie Rarung & Lisbeth (2019) suggests that the impact of transfer patterns on employee performance may be relatively weak, especially when transfers are merely seen as routine actions to fill vacant positions without addressing individual needs.

2. Work Environment Has a Positive and Significant Impact on Employee Performance

The second hypothesis, which posits that the work environment has a positive and significant influence on employee performance, is also supported. A positive work environment plays a crucial role in fostering employee performance. According to Winardi (2017), a supportive work environment with strong relationships between supervisors, colleagues, and proper facilities can enhance work effectiveness and employee motivation. This aligns with the findings of Surijadi& Musa (2020), which highlighted the positive effect of the work environment on employee performance. A favorable environment encourages employees to put in more effort and perform at higher levels.

3. Mutation Patterns Have a Positive and Significant Impact on Work Motivation

The third hypothesis, which suggests that mutation patterns have a positive and significant effect on work motivation, has been confirmed as accurate. Mutation patterns designed to broaden knowledge and alleviate monotony can motivate employees to perform better and advance in their careers. According to Siswanto (2013), mutations can lead to greater job satisfaction and enhance work performance, which in turn boosts employee motivation. Research by Edija Theresia S (2019) and Sinta Widya Ningsih (2019) supports the idea that an appropriate mutation pattern positively influences employee work motivation.

4. Work Environment Has a Positive and Significant Impact on Work Motivation

The fourth hypothesis, which asserts that the work environment positively and significantly impacts work motivation, has also been validated. A positive work environment, with sufficient facilities and strong relationships among coworkers, can enhance employee motivation. Edy Sutrisno (2019) and Rahmad Saleh (2020) emphasize that a supportive environment with good facilities and harmonious relationships plays a crucial role in boosting employee enthusiasm. On the other hand, a negative environment, characterized by poor facilities or strained relationships, can reduce work motivation.

5. Work Motivation Has a Positive and Significant Impact on Employee Performance

The fifth hypothesis, which states that work motivation has a positive and significant effect on employee performance, has been confirmed. High levels of work motivation inspire employees to work with passion and pursue company goals more effectively. Mangkunegara (2019) noted that fostering work motivation can enhance employee performance, enthusiasm, and productivity. Motivated employees are more likely to produce superior performance and help achieve the company's objectives.

6. Work Motivation Mediates the Effect of Mutation Patterns on Employee Performance

The sixth hypothesis, which posits that work motivation mediates the impact of mutation patterns on employee

performance, has been confirmed as true. Mutation patterns, which help increase knowledge and alleviate monotony, can lead to improved employee performance when combined with high work motivation. Parmin's (2020) research supports the idea that work motivation serves as a mediator between mutation patterns and employee performance, emphasizing that the motivation gained from mutations can enhance employee performance.

7. Work Motivation Mediates the Effect of Work Environment on Employee Performance

The seventh hypothesis, which suggests that work motivation mediates the effect of the work environment on employee performance, has also been proven correct. Employee performance improves when they are highly motivated and supported by a positive work environment. High work motivation boosts employee enthusiasm to put in more effort and achieve optimal outcomes, while a conducive work environment provides the comfort and support necessary for work productivity. Moulana's (2020) study confirms that work motivation acts as a mediator in the relationship between the work environment and employee performance.

This study reveals that mutation patterns, the work environment, and work motivation all have a positive and significant impact on employee performance. Furthermore, work motivation serves as a mediator, enhancing the relationship between mutation patterns, the work environment, and employee performance. A supportive work environment and suitable mutation patterns can foster work motivation, which in turn boosts employee performance.

CONCLUSION

Based on the results of this study, it can be concluded that:

1. Mutation Patterns Have a Positive and Significant Influence on Employee Performance. This study proves that mutation patterns that are carried out correctly have a positive and significant influence on employee performance. This means that the better and more precise the implementation of the mutation pattern, the higher the employee performance achieved.
2. Work Environment Has a Positive and Significant Influence on Employee Performance. The results of the study show that a conducive work environment has a positive and significant influence on employee performance. This shows that a good work environment, with high efficiency, effectiveness, fairness, and responsiveness, will encourage increased employee performance.
3. Mutation Patterns Have a Positive and Significant Influence on Work Motivation. The right and dynamic mutation pattern can increase employee work motivation. This is because the mutation pattern provides new challenges and opportunities for employees to develop, which directly affects their work enthusiasm and motivation.
4. The Work Environment Has a Positive and Significant Impact on Work Motivatio. A positive work environment can boost employee work motivation. Factors such as adequate facilities, good relationships among coworkers, and a pleasant atmosphere motivate employees to work with enthusiasm and increase their productivity.
5. Work Motivation Has a Positive and Significant Impact on Employee Performance. High work motivation plays a crucial role in enhancing employee performance. Employees who are highly motivated tend to be more enthusiastic in their tasks, which leads to improved performance outcomes.
6. Employee Performance Can Be Enhanced by Transfer Patterns Through Work Motivation Effective transfer patterns can improve employee performance, especially when supported by strong work motivation. High work motivation strengthens the positive effect of transfer patterns on employee performance.
7. Employee Performance Can Improve the Work Environment Through Work Motivatio. Improved employee performance can lead to a better work environment. Employees with high motivation are more likely to work harder, contributing to the development of a supportive and productive work environment.

Research Limitations

This study has several limitations that should be taken into account for future research. One key limitation is the need to consider additional variables that could impact employee performance, such as offering incentives or bonuses in the form of rewards or cash. These factors may have an additional influence on improving employee performance and should be explored in future studies to gain a more complete understanding of the factors that contribute to employee performance.

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