

Mutations of position and performance of local government public officers: An experimental study

Fajar Gustiawaty Dewi¹

Department of Accounting, Faculty of Economics and Business, University of Lampung, Bandar Lampung, Indonesia¹

fajargda@gmail.com¹



Article History

Received on 14 March 2022

1st Revision on 6 April 2022

2nd Revision on 7 April 2022

Accepted on 18 April 2022

Abstract

Purpose: The purpose of this research is to evaluate the ambiguity and conflict characteristics of role stress variables capable of mediating a job transfer and official performance.

Research methodology: This experimental research was conducted to obtain a causal relationship between the respondents in Lampung, Way Kanan Regency, and analyzed using the Anova method.

Results: The results showed that officials' performance was significantly higher when experiencing low ambiguity, according to role and contingency theories. Furthermore, both attributes were lower when officials received high-frequency and did not mediate the relationship between job transfer and performance.

Limitations: This research is limited to paper and pencil, which prevents participants from feeling the real situation.

Contribution: This research implies that job transfers can be conducted according to the needs and conditions of the local government.

Keywords: *Job Mutation, Performance, Role Ambiguity, Role Conflict*

How to cite: Dewi, F. G. (2022). Mutations of position and performance of local government public officers: An experimental study. *Journal of Governance and Accountability Studies*, 2(2), 93-105.

1. Introduction

Job transfers are common in local governments, which enables regional heads to make mutations at least 6 months after resuming office. This process is carried out in organizations to refresh and increase employee productivity, promotions, and internal control mechanisms. Based on Republic of Indonesia President-Government Regulation No. 100 of 2000 implemented by the Indonesian government, the transfer of duties and work areas can be carried out within 2 to 5 years from the time someone of appointed to a structural position. However, in practice, job transfers in local governments are often carried out in less than 2 years or more than 10 years. According to Noe, Hollenbeck, Gerhart, and Wright (2008), position mutations carried out in a short period cause problems, which impact accountability, individual and overall performance.

Some of the factors that influence performance in the public sector include budgeting behavior (Williams, Macintosh, & Moore, 1990), knowledge sharing process (Wang & Chen, 2020), computer and information technology skills, job mutation, learning and training opportunities, evaluation and incentives, leadership support, ICT infrastructure and software, and communication technology (Chong, Salleh, Ahmad, & Sharifuddin, 2011). Rinaldi, Sani, and Martono (2018), mutation has a significant influence on job satisfaction, performance, and performance.

An effective internal control system from the behavioral perspective can prevent individuals from committing fraud (Carmichael, 1970). Furthermore, job rotation is needed because an employee who

works too long in a department can cause a moral hazard. Hertzberg, Liberti, and Paravisini (2010) reported that mutation policies mitigate communication agency problems and affect employee reporting behavior. Job transfers and mutations using the right mechanism positively affect the performance of public sector organizations (Chong et al., 2011). Noe et al. (2008) mutations also cause problems when they are carried out within a short period.

This process involves the systematic transfer of employees from one job to another for greater attention and satisfaction (McKenna, 2000). Morris (1956) stated that most executives, managers, and staff assistants acknowledged an increase in their knowledge after experiencing mutations. Knowledge and skills are personal factors that affect performance (Mwita, 2000). Campion, Cheraskin, and Stevens (1994) conducted a post-test that showed that employees' skills increased through mutations, such as gaining a broader perspective on other business functions (46%), adaptability and flexibility (31%), leadership skills (19%), improved management style varied (15%), planning and finance skills (15%), building contact networks (15%) and interpersonal skills (12%). Approximately 35%, 23%, and 19% of financial analysts and accountants, managers, and all workers stated that transfers are useful. Sofiyanti and Nurdiansyah (2018) reported that mutation and career development significantly affect the performance of structural officials in the Karawang Government.

Companies in Japan apply a fairly high turnover compared to those in America (Mourdoukoutas & Roy, 1994). This is because Japanese companies transfer employees from one job to another to gain various skills, thereby making the introduction of new technologies easier. High turnover also contributes to the introduction of new products. Meanwhile, employees in America concentrate on work because it requires a deep skillset (Mourdoukoutas & Roy, 1994). This differs in behavior due to variations in labor market policies in the two countries. Kaymaz (2010) stated that Turkey companies with the most foreign capital have successfully implemented job transfers to improve employee performance. Ortega (2001) compared job transfers and specializations and stated that the results are in line with the firm learning theory that mutations can better explain employee motivation and learning.

Several studies have reported the importance of mutations in preparing lower-level workers for promotion (Park, 2010). Proponents of this approach argue that job transfer is an effective training method because it enables the transferred worker to possess a broad set of job skills (McKenna, 2000). This implies that it can increase workers' flexibility (Giachetti, 2010) to carry out various functions properly. According to Marliati, Hamid, and Yusuf (2020), work mutation and organizational culture have a positive and significant effect on employee performance. Work mutation variables and organizational culture positively and significantly affect performance through job satisfaction, which also affects employee performance.

This study used individual behavioral response variables, role stress, ambiguity, and conflict. Role stress is related to the gap in employees' expectations, which predicts pressure in organizations (Kahn, Wolfe, Quinn, Snoek, and Rosenthal (1964). Kantz and Kahn (1978) reported that a person's conflicting and confusing expectations in a social role create pressure, which is also one of the attributes of job transfer.

Role stress is one of the sources of pressure experienced by most individuals at work (Fisher, 2001). Fogarty, Singh, Rhoads, and Moore (2000) stated that role stress consisting of role conflict, ambiguity, and overload is related to performance. Nordenmark (2004) used role stress and expansion theories to examine whether employees with diverse social roles are capable of improving outcomes. The results indicate that having multiple social roles increases individual well-being, in accordance with the role expansion theory.

Solli-Sæther (2011) reported that role conflict is positively related to task performance, which implies that it is associated with increased performance at a higher level. Yerkes-Dodson law indicates that stress triggers performance improvement to an optimum point, which declines at higher levels

(Nelson & Quick, 2003). This denotes that increase in stress leads to a rise in performance level, which decreases in accordance with the Yerkes-Dodson law inverted U-shaped curve.

Furthermore, role conflict positively affects assignment performance (Solli-Sæther (2011). Job transfer is an organizational factor and refers to the context of the changing environment due to different locations within the organization. Parasuraman (1981) stated that contextual work shifts as stress antecedent factors in their research model. The model developed by Parasuraman (1981) and (Rogers & Molnar, 1976) was used to test job mutations as an antecedent variable for role stress in this study.

Preliminary studies on the consequent variables of role stress agreed that increased role ambiguity and conflict reduce job performance (Abernethy & Stoelwinder, 1995; Caillier, 2010; Fogarty et al., 2000; Singh & Kumar Dubey, 2011; Singh & Kumar Dubey, 2011). Chong et al. (2011) stated that job transfers positively affect the performance of public sector organizations. However, Hill (2009) provided evidence that the frequent process of changing managers harms individual and organizational performance. Research in the public sector is also still very limited on this topic.

2.Literature review

Position Mutation

Mutations can be intrafunctional or interfunctional. The intrafunctional mutation process trains executives to achieve better performance on the job in specialized functional areas. Meanwhile, interfunctional transfers prepare executives to improve performance in required positions or benefit from more general skills and understanding. Giachetti (2010) stated that job transfer is when an organization intentionally moves its employees from one task to another to reduce boredom. The idea is that a greater variety of assignments will better meet human needs, thereby making employees more motivated with improved performance.

This study was carried out using the promotion hypothesis because job transfers prepare and enable low-level workers to be promoted. Therefore, job transfers will have an impact on the individual's performance. The process of assigning heavier tasks at higher levels should be based on the success or good performance at lower levels. Anthony and Herzlinger (2002) stated that rapid shifts could cause short-term programs and plan to produce visible results rather than substantive long-term programs quickly.

Noe et al. (2008) reported that the main concern in using work experiences for employee development is positive or negative pressures. Job experiences seen as positive stressors allow employees to stimulate learning, while its challenges are viewed as negative stressors creating high levels of stress harmful to employees. Job transfers help employees understand different company functions, build contact networks and improve decision-making problem-solving skills. It is also related to skill acquisition, salary growth, and promotion rates. However, there are some potential job transfers for both employees and work units with mutation capable of causing a problem in the short term.

Role Theory

Biddle (1986) explains that role theory considers a person to be a member of a social position accountable for behavioral expectations. This theory is popular among social scientists and practitioners, and numerous studies have been conducted using this concept. Role theory explains how these social expectations affect employee behavior (Kinicki, 2008).

Role Dynamic Theory (RDT) was used by Patelli (2007) in examining the effect of several performance measures, concentration on weights, based on non-financial performance measures on role conflict and ambiguity. In the RDT, it is explained that individuals respond to many elements of the organization through their representation described from their personality and environment (Patelli, 2007). This shows that the diversity of performance measures creates role conflict experienced by subordinates, negatively affecting individual performance.

Role conflict arises when someone in the organization receives varying messages regarding proper behavior (Ivancevich & Gibson, 2003). It results from inconsistent expectations with the roles communicated to someone (Nelson & Quick, 2003).

Solli-Sæther (2011) research results show that role conflict is positively related to task performance, not by the hypothesized sign. This implies that a higher level of role conflict is associated with an increase in performance, which decreases the level of performance as the Yerkes-Dodson law inverted U-shaped curve. According to Nelson & Quick (2003), the Yerkes-Dodson law indicates that stress triggers performance improvement to an optimum point, declining performance at higher stress levels.

Role Ambiguity and Role Conflict

Kantz and Kahn (1978) stated that role ambiguity is the absence of feedback from a supervisor, resulting in career opportunities, increased responsibilities, and expectations of role presenters. Role ambiguity arises due to inadequate information, which is poorly conveyed.

This process was negatively related to performance (Belkaoui, 1989), such as coordination of workflows, breaches in the chain of command, job descriptions, and adequacy of communication flows (Bamber, Snowball, & Tubbs, 1989). Many job demands cause role ambiguity, time pressure on assignments, and superiors' uncertainty, which causes employees to have to guess and predict their actions. Role ambiguity can be reduced by predicting outcomes or responses to an action or behavior. It can occur in local governments assuming the organization changes into an unclear system, such as using a new performance measurement system that employees and job transfers do not understand with very rapid frequency and unclear mechanisms.

Role conflict is defined as the simultaneous occurrence of two or more job specifications that makes one role more difficult than the other (Kantz & Kahn, 1978). Bamber et al. (1989) stated that role conflicts increase anxiety in carrying out tasks and occur when the demands do not match the needs or capacities of the individual.

The Effect of Position Mutation on Role Ambiguity and Role Conflict

Theoretically, different groups demand various role needs of individuals (Robbins & Judge, 2011). This implies that a manager's role must be different when a job transfer occurs. Morris (1956) stated that mutated individuals agreed that the process gave them a better understanding of varying external and internal forces. In particular, they better understood relations with the public, including customers or communities, shareholders, suppliers, and governments.

Job mutations provide individuals with more knowledge and experience in various fields or functions. Some of the knowledge and experience gained from the previous department was transferred to the new one (Chong et al., 2011). The executive development literature suggests that mutations are associated with career development, enhanced experience, and learning due to different roles (Campion et al., 1994). Therefore, job transfer is a signal sent to officials regarding the role expectations that need to be conducted to reduce role ambiguity.

H1a: Officials who experience job transfers with a high frequency undergo lower role ambiguity than those with low-frequency job mutations.

Role conflict arises when someone in the organization receives varying messages regarding proper behavior (Ivancevich & Gibson, 2003). Job transfer means redesigning or enriching the job to develop various skills, such as task identity, significance, autonomy, and feedback, improving motivation, performance, and reducing stress levels (Weinberg, Sutherland, & Cooper, 2010).

When workers are transferred, there is a positive signal for their future careers because they gain more varied skills, knowledge, and experience. However, on the other hand, job transfers raise certain role expectations from other parties; hence mutations allow role conflict to occur. Kaymaz (2010) stated

that working with many people develops human relationships and supports internal and external communication between departments. Mutations give several cues on how to open communication with other people possessing different behavioral characteristics.

H1b: Officials who experience job transfers with a high frequency undergo lower role conflicts than those with low frequency.

The Effect of Position Mutation on Performance

Kaymaz (2010) stated that job transfers make a more effective contribution to decisions at all managerial levels with the knowledge and experience gained from various assignments in several departments. This research supports the theory that job transfer positively affects motivation. The decrease in monotony, with a rise in knowledge, skills, and competencies, and the development of social relations in job transfers positively influence motivation and performance (Brownell & McInnes, 1986).

Sison (2000) reported that on-the-job training and transfers are the most common supervisory and executive development plans. Interventions in job transfers will increase managers' understanding of the bigger picture and provide a wider network for successful management performance (Wilkinson, Bacon, Snell, & Lepak, 2009). Chong et al. (2011) stated that job mutations positively affect organizational performance, while its transfer program plays an important role in the knowledge transfer process and increases employee learning.

H2: The officials' performance is higher for officials who undergo high-frequency job transfers than those with low-frequency mutations.

The Effect of Role Ambiguity and Role Conflict on Performance

According to Belkaoui (1989) role ambiguity is negatively related to performance. The clarity of roles positively influences the organization's business plans and goals related to service delivery to the community (Greatbanks & Tapp, 2007).

Fisher (2001) stated that role ambiguity is significantly and negatively related to auditor job performance and satisfaction. Senatra (1980) reported that it decreases job satisfaction, leading to decreased performance and increasing the tendency to leave the organization. Likewise, Fried, Ben-David, Tiegs, Avital, and Yeverechyahu (1998) provided evidence indicating role ambiguity and conflict are simultaneously associated with lower levels of job performance. Role ambiguity leads to inappropriate behavior at work, which negatively affects performance (Tubre & Collins, 2000).

H3a: Role ambiguity experienced by officials harms official performance.

Role conflict occurs when the expectations and demands of two or more role members set conflict (Solli-Sæther, 2011). This implies that assuming a person has several conflicting roles, each refers to an identity that defines how employees act in certain situations (Siegel & Ramanaukas-Marconi, 1989).

Bamber et al. (1989) stated that role conflicts increase anxiety in carrying out tasks. Feelings of anxiety at work can reduce individual performance; therefore, creating an environment to reduce role conflict is necessary. Abernethy and Stoelwinder (1995) reported that creating an environment reduces role conflict with a significant positive effect on individual job satisfaction and overall subunit performance. Senatra (1980) and Fried et al. (1998) showed that high role conflict decreases performance.

H3b: Role conflict experienced by officials harms official performance.

Role Ambiguity and Role Conflict as Mediating Variables between Position Mutations on Official Performance

Rizzo, House, and Lirtzman (1970) stated that role ambiguity and conflict are clear intervening variables used to mediate the influence of various organizational practices on individual or organizational outcomes. Leadership exchange is one of the inter-organizational variables (Rogers & Molnar, 1976). Campion et al. (1994) reported that job transfer is a form of exchange of resources to increase adaptability and flexibility, which reduces the role conflicts they experience. This occurs when managers cannot meet job expectations because of incompatible demands (Kren, 1992; Rizzo et al., 1970).

H4a: job mutations affect official performance by reducing role ambiguity.

H4b: job transfers affect official performance by reducing role conflict.

3. Methodology

Data Collection

Data were collected from laboratory experiments carried out in Lampung, the Way Kanan Regency Government. The control variables attached to the subject, such as age, gender, and education level, were also determined using the random assignment and tested with a chi-square test. Randomization is carried out by providing the subject with the same opportunity to receive treatment.

The performance data which act as officials related to the budgeting process are jobs obtained by asking the subjects to complete activities of the Work Plan and Budget (RKA) of the Regional Apparatus Work Unit (SKPD). The subjects were asked to set performance benchmarks and targets for all performance indicators contained in the RKA-SKPD. The results were then assessed by three experts in the field of local government, consisting of 1 (one) academic experienced in regional budgets and finance and two echelons 2 and 3 local government officials. The results of the expert assessment of the subject's work are then used as research data.

Research Variable

The variables tested in this study are defined as follows:

1. Job performance is the results from work that an individual or group of people can achieve in an organization to realize organizational goals (Mahoney, 1963). Job performance can be measured from three dimensions, namely quality, productivity, and cost (Reinhardt & Wahba, 1975). This study was measured by the quality of the participants' work in preparing part of the Work Plan and Budget. The work performance of experimental subjects was measured using a rating scale of 1-7, from very inaccurate to very precise.

The cost dimension was not used in this study because the work that had to be conducted in the experiment was inexpensive. Meanwhile, the productivity dimension is not used because it is based on Government Regulation no. 46 of 2011. The assessment of the quantity dimension is carried out by comparing the realization of the quantity of work with the agreed target. Subsequently, productivity/quantity assessment is conducted by calculating the number of jobs that can be completed with the exceeding target. The subject can set a smaller quantity target to improve performance, which leads to measurement bias. Therefore, in this study, only the dimensions of work quality were utilized.

2. Position mutation is the transfer of employees from one position to another by giving various assignments (Giachetti, 2010). Mutations can be conducted by transferring to another unit within an organization with the same or different assignment from the previous one in the same unit. Position mutation variable will be manipulated in this study with two levels, namely low and high frequencies of job mutations. Based on Republic of Indonesia President-Government Regulation No. 100 of 2000, an official can be transferred from one position within 2-5 years. The categories given to this variable are 1 for high (6 months) and 2 for low (years) frequency job mutations.
3. Role ambiguity is the gap between the information needed to carry out a job properly with the available ones (Burney & Widener, 2007). It arises in the work environment when employees lack

adequate information related to their work (Senatra, 1980). Rizzo et al. (1970) measured it with a 1-7 Likert scale, ranging from strongly disagree to strongly agree. Subjects were asked to give their opinion on the statement, “The explanation given is inadequate to clarify what will be completed in my work.”

4. Role onflict, namely incongruency or incompatibility conditions, is related to the individual needs required to conduct their roles (Rizzo et al., 1970). It occurs when an employee perceives expectations that do not match (Kahn et al., 1964). According to Rizzo et al. (1970), it is analyzed using a 1-7 Likert scale ranging from strongly disagree to strongly agree. Subjects were asked to give their opinion on the statement, "I accepted the assignment without being provided with adequate resources. This results in a decrease in the effectiveness of my work." This question represents a person-role conflict..

Experimental Design

Subject

The subjects used in this experiment are officials and local government staff selected because the research focus was to capture the behavior of local government officials. Several characteristics inherent in local government officials, such as work patterns, atmosphere/environment, and superior-subordinate relationships, are difficult to imagine for subjects who are not government employees. This tends to reduce the validity of the study. The experimental subjects in this study were the head of the planning sub-section, the head of the finance division, the treasurer, and the Way Kanan Regency Government staff.

Design

The design was obtained in two experimental groups, and the results were compared. The experimental design used in this study was a post-test-only design between subjects that received different treatments. The post-test only tested the subjects after being given treatment. Manipulation was conducted on the independent variables, namely short-term job transfers and long-term job mutations.

Manipulation Technique

Manipulation was carried out on the independent variable, namely position mutation. Therefore, coupons were gifted to better internalize the subject, which showed videos. Manipulation checks were also conducted to ensure that the subject understood the actions given in the scenario.

In the experimental protocol described at the beginning of the scenario, all subjects were given gift coupons. Those who had an adequate understanding of the scenario completed all the answers requested to pass the manipulation check. This means the subject that does not understand the scenario will cause the prize coupon to be withdrawn. Prizes were given to 4 participants in cash worth IDR500,000.00 each because, according to Hübner and Schlösser (2010), monetary rewards increase the subject's attention.

The next step to internalizing the subject was to show a video profile of the agencies related to the scene before examining the experimented scenario. This is expected to bring the subjects into the real reality and increase their attention to the case presented.

4. Discussion

The experiment was carried out at the Way Kanan Regency Government with a total of 71 participants. Table 4.1 shows that the number of subjects who did not pass the manipulation check was 6 people (8%); hence the data was processed by the remaining 65 (92%).

Table 4.1: Experimental Subject Composition

Subject	Total	Percentage
Complete data	71	100%

Did not pass the manipulation check	6	8%
Processable data	65	92%

Source: Processed data, 2021

The experimental subjects consisted of 31 officials (48%) and 34 non-officials (52%). The characteristics of the experimental subjects are shown in Table 4.2.

Table 4.2: Characteristics of Experimental Subjects

Subject	Officials	Percentage	Non-Officials	Percentage	Total
Total	31	48%	34	52%	65

Source: Processed data, 2021

The officials in local governments are echelons 1, 2, 3, and 4, which are equivalent to heads of regions, offices or agencies, divisions/sections, and subdivisions, respectively. Based on the subjects' demographic data, it is known that the officials who are the subjects in this study are in echelons 3 and 4. Furthermore, the average age, number of years worked, and average years in of these echelons positionare 34.6 years, 7.8 years, and 2.6 years, as shown in Table 4.3.

Table 4.3: Descriptive statistics

VARIABLE	MINIMUM	MAXIMUM	MEAN	STD. DEVIATION
Age	25	54	34.6	5.9
Lengthofwork	1	24	7.8	5.2
Long Service	0.5	18	2.6	2.8

Source: Processed data, 2021

Manipulation Check Results

Manipulation checks were carried out to ensure the participants correctly understood the given manipulation, categorized into low and high-frequency job mutations. The first and second questions of the manipulation check results showed that 94% and 99% of the subjects with complete data answered correctly. The results of the manipulation check are shown in Table 4.4.

Table 4.4: Manipulation Check Results

Questions	Result
1. What type of job transfer did you feel in the scenario you received?	67 outof 71 subjects passed the manipulation check (94%)
2. Do you feel that the time all otted to carry out the tasks in this scenario is too short?	70 outof 71 subject spassed the manipulation check (99%)

Source: Processed data, 2021

Data Analysis Results

Table 4.5 shows that the mean role ambiguity in low and high-frequency job mutations is 3.90 and 4.02, respectively. Although there is a difference in the mean role ambiguity of 0.12 at the two action levels, this result is not statistically different (H1a is not supported).

Table 4.5: Results of Assessment of Role Ambiguity, Role Conflict, and Performance

Position Transfer	Mean Role Ambiguity	Role Conflict Average	Average Performance	N
Low Frequency	3.90	4.93	2.935	33
High Frequency	4.02	4.42	3.115	32

Source: Processed data, 2021

Tests carried out with Anova resulted in an F-count of 0.084 with $p=0.772$ ($p>0.05$), which implies there is no difference in role ambiguity in job mutations with low and high frequencies. H1a was rejected because the job mutation does not provide additional knowledge and skills related to the work for ambiguity. These results do not support the role stress theory; instead, position mutations focused on work related to budgeting, and the mutations carried out were between work units. This study indicates that the environmental changes faced by officials, both quickly and slowly, do not affect the clarity of the work conducted.

Table 4.6: Differences in Mean Role Ambiguity and Role Conflict with Anova

	LF	HF	Average Difference	Sig.	Inform.
RA	3.90	4.02	0.12	0.772	H1a is not supported
RC	4.93	4.42	0.51	0.181	H1b is not supported
Performance	2.93	3.11	0.18	0.568	H2 is not supported

Source: Processed data, 2021

Information:

LF = Low Frequency

RA = Role Ambiguity

HF = High Frequency

RC = Role Conflict

Table 4.6 also shows that the average role conflict in low and high-frequency job transfers are 4.93 and 4.42, respectively. These results indicate that role conflicts in officials who experience job mutations with a low frequency are higher with an insignificant difference of 0.51. Tests carried out with ANOVA resulted in a calculated F and p values of 1.815 and 0.181 ($p>0.05$), which means there is no difference in role conflict in low and high-frequency job mutations. Therefore H1b was rejected.

The Effect of Position Mutation on Performance

Table 4.6 also shows the average performance for job mutations with low and high frequencies of 2.935 and 3.115. These results indicate that officials who experience job provides evidence that role ambiguity harms employee job performance in government. mutations with a high frequency are higher at a difference of 0.18. However, the result is not statistically significant based on testing with Anova, which produces calculated F and p values of 0.328 and 0.568 ($p>0.05$). This means that H2, which states that officials' performance is higher in officials who experience high-frequency job transfers, is not supported. It also does not support the contingency theory and is not in line with previous research conducted in the business sector, which showed that job transfers positively affected employee outcomes (Kaymaz, 2010).

The Effect of Role Ambiguity and Role Conflict on Performance

Tests H3a and H3b related to role ambiguity and conflict in performance. Hypothesis 3a stated that the role ambiguity experienced by harms officials' performance is accepted. Table 4.7 shows that the coefficient is -0.276 with a significance of $p=0.01$ ($p<0.05$), which implies that H3a is supported. These results are consistent with the research of Fried et al. (1998); Fogarty et al. (2000); Caillier (2010); Singh and Kumar Dubey (2011). Specifically, Caillier (2010)

Table 4.7: Regression Test Results

Dependent Variable	Independent Variable	Hypothesis Related	Coefficient	t-value	p-value	Inform
PERFORMANCE	Role Ambiguity	H3a	-0.276	-2.627	0.010	supported
	Role Conflict	H3b	0.146	1.394	0.167	not supported

Source: Processed data, 2021

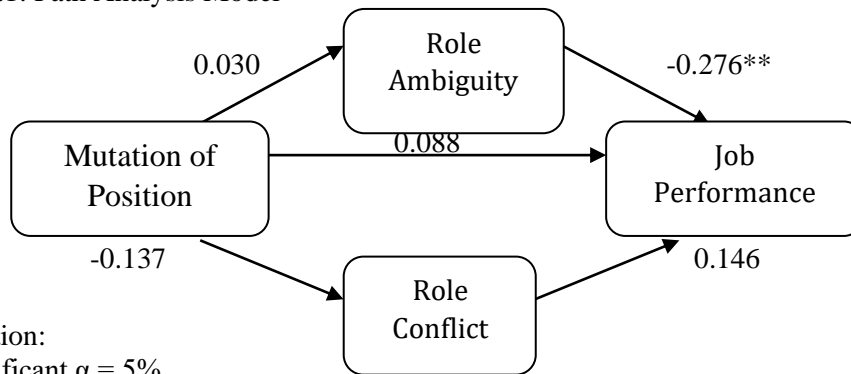
Table 4.7 can also be used for H3b testing, resulting in a coefficient value of 0.146 with a significance of $p=0.167$ ($p>0.05$), which means the role conflict experienced by officials Table 4.7 can also be

used for H3b testing, resulting in a coefficient value of 0.146 does not affect their performance; hence H3b is not supported. These results are consistent with the research by Burney and Widener (2007).

Mediation Testing with Path Analysis

Path analysis was used to examine the mediating role of ambiguity and conflict in the relationship between job transfer and performance.

Figure 4.1: Path Analysis Model



Information:
 **) significant $\alpha = 5\%$

The results of the path analysis in Figure 4.1 show that there is no evidence that job transfers affect performance either directly or indirectly through role ambiguity and conflict. These results indicate that H4a and H4b were rejected.

Table 4.8: Path Analysis Results

Dependent Variable	Independent Variable	Path Coefficient	t-value	p-value	Inform
RA	Position Transfer	0.030	0.292	0.771	p>0.05
PERFORMANCE	Position Transfer	0.088	0.864	0.390	p>0.05
PERFORMANCE	RA	-0.276	-2.627	.010	P<0.05 H4a not supported
RC	Position Transfer	-0.137	-1.352	0.180	p>0.05
PERFORMANCE	Position Transfer	0.088	0.864	0.390	p>0.05
PERFORMANCE	RC	0.146	1.394	0.167	p>0.05 H4b not supported

Source: Processed data, 2021

RA = Role Ambiguity

RC = Role Conflict

MP = Position Transfer

Mutations are considered a political commodity that is unassociated with performance measurement in local governments, which assesses the success or failure of implementing activities/programs by the goals and objectives set to realize the work unit's vision and mission. Therefore, the job transfers do not stop the officials from conducting their jobs

5. Conclusion

In conclusion, low role ambiguity can improve job performance, which is consistent with studies by Hall (2008) and Caillier (2010), proving that role ambiguity harms employee job performance in government. Another finding shows that officials' job performance in preparing the budget is higher when there is no role ambiguity. The role theory proposed by Kahn et al. (1964) stated that the clearer the information received, the better their ability to carry out duties.

This study does not provide evidence that role ambiguity and conflict are mediating variables for the relationship between job transfers and the performance of local government officials. However, there are differences in officials' job performance when experiencing low and high role ambiguity. This finding indicates that the frequency of job mutation in local government is not responded to psychologically or behaviorally. Officials have believed the practice of changing positions in local government as an event capable of occurring at any time, without performance. Therefore, job mutations carried out quickly or slowly did not confuse the tasks that must be conducted. The study results provide interesting evidence different from the research conducted by Mourdoukoutas and Roy (1994) in the business sector. This showed that companies in Japan apply high job turnover to improve their performance, while in the United States, it is low turnover. The research results in the public sector conducted did not show any differences in performance.

Implications

This research implies that job mutation can be carried out according to the needs and conditions of the local government. In addition, from a methodological point of view, the laboratory experiments used were insufficient to represent the conditions and situations experienced by officials when transferred to other places.

Limitations and Study Forward

This research is limited to the processes used to conduct job transfers; hence further studies need to be conducted to determine the difference test on officials whose main duties and functions of their old job are still closely related to the main duties of their new position. Future research is expected to use more appropriate methods, for example, quasi-experiments.

References

- Abernethy, M. A., & Stoelwinder, J. U. (1995). The role of professional control in the management of complex organizations. *Accounting, organizations and society*, 20(1), 1-17.
- Anthony, R. N., & Herzlinger, R. E. (2002). *Management Control In Nonprofit Organizations* (7 ed.): McGraw-Hill.
- Bamber, E. M., Snowball, D., & Tubbs, R. M. (1989). Audit structure and its relation to role conflict and role ambiguity: An empirical investigation. *Accounting review*, 285-299.
- Belkaoui, A. (1989). *Behavioral Accounting: The Research and Practical Issues*/Ahmed Belkaoui. *Publisher: Quorum Books*.
- Biddle, B. J. (1986). Recent developments in role theory. *Annual review of sociology*, 12(1), 67-92.
- Brownell, P., & McInnes, M. (1986). Budgetary participation, motivation, and managerial performance. *Accounting review*, 587-600.
- Burney, L., & Widener, S. K. (2007). Strategic performance measurement systems, job-relevant information, and managerial behavioral responses—Role stress and performance. *Behavioral research in accounting*, 19(1), 43-69.
- Caillier, J. G. (2010). Factors affecting job performance in public agencies. *Public Performance & Management Review*, 34(2), 139-165.
- Campion, M. A., Cheraskin, L., & Stevens, M. J. (1994). Career-related antecedents and outcomes of job rotation. *Academy of management Journal*, 37(6), 1518-1542.
- Carmichael, D. R. (1970). Behavioral hypotheses of internal control. *The Accounting Review*, 45(2), 235-245.

- Chong, S. C., Salleh, K., Ahmad, S. N. S., & Sharifuddin, S. I. S. O. (2011). KM implementation in a public sector accounting organization: an empirical investigation. *Journal of Knowledge Management*.
- Fisher, R. T. (2001). Role stress, the type A behavior pattern, and external auditor job satisfaction and performance. *Behavioral research in accounting*, 13(1), 143-170.
- Fogarty, T. J., Singh, J., Rhoads, G. K., & Moore, R. K. (2000). Antecedents and consequences of burnout in accounting: Beyond the role stress model. *Behavioral research in accounting*, 12, 31-68.
- Fried, Y., Ben-David, H. A., Tieg, R. B., Avital, N., & Yeverechyahu, U. (1998). The interactive effect of role conflict and role ambiguity on job performance. *Journal of occupational and organizational psychology*, 71(1), 19-27.
- Giachetti, R. E. (2010). *Design of Enterprise Systems: Theory, Architecture, and Methods*: CRC Press.
- Greatbanks, R., & Tapp, D. (2007). The impact of balanced scorecards in a public sector environment: Empirical evidence from Dunedin City Council, New Zealand. *International journal of operations & production management*.
- Hall, M. (2008). The effect of comprehensive performance measurement systems on role clarity, psychological empowerment and managerial performance. *Accounting, organizations and society*, 33(2-3), 141-163.
- Hertzberg, A., Liberti, J. M., & Paravisini, D. (2010). Information and incentives inside the firm: Evidence from loan officer rotation. *The journal of finance*, 65(3), 795-828.
- Hill, G. C. (2009). *The effect of frequent managerial turnover on organizational performance: A study of professional baseball managers*.
- Hübner, R., & Schlösser, J. (2010). Monetary reward increases attentional effort in the flanker task. *Psychonomic Bulletin & Review*, 17(6), 821-826.
- Ivancevich, J. M., & Gibson, J. L. (2003). Organizations: behavior, structure, processes. *Language*, 18(574p), 28cm.
- Kahn, R. L., Wolfe, D. M., Quinn, R. P., Snoek, J. D., & Rosenthal, R. A. (1964). Organizational stress: Studies in role conflict and ambiguity.
- Kant, D., & Kahn, R. L. (1978). *The social psychology of organization*: John Wiley And Son. New York.
- Kaymaz, K. (2010). The effects of job rotation practices on motivation: A research on managers in the automotive organizations. *Business and economics research journal*, 1(3), 69-85.
- Kinicki, R. K. A. (2008). *Organizational behavior*: Boston : McGraw-Hill Irwin, ©2008.
- Kren, L. (1992). Budgetary participation and managerial performance: The impact of information and environmental volatility. *Accounting review*, 511-526.
- Mahoney, T. A. (1963). *Development of managerial performance: A research approach*: South-western Publishing Company.
- Marliati, M., Hamid, N., & Yusuf, R. M. (2020). The Impact of Mutation and Organizational Culture on Performance through Job Satisfaction of Hasanuddin University Employees. *Hasanuddin Journal of Applied Business and Entrepreneurship*, 3(1), 62-72.
- McKenna, E. F. (2000). *Business Psychology and Organisational Behaviour: A Student's Handbook*: Psychology Press.
- Morris, J. R. (1956). Job rotation. *The journal of business*, 29(4), 268-273.
- Mourdoukoutas, P., & Roy, U. (1994). Job rotation and public policy: Theory with applications to Japan and the USA. *International Journal of Manpower*.
- Mwita, J. I. (2000). Performance management model: A systems-based approach to public service quality. *International journal of public sector management*.
- Nelson, D. L., & Quick, J. C. (2003). *Organizational Behavior: Foundations, Realities, and Challenges*: Thomson/South-Western.
- Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2008). *Fundamentals of Human Resource Management*: McGraw-Hill Education.
- Nordenmark, M. (2004). Multiple social roles and well-being: a longitudinal test of the role stress theory and the role expansion theory. *Acta Sociologica*, 47(2), 115-126.
- Ortega, J. (2001). Job rotation as a learning mechanism. *Management science*, 47(10), 1361-1370.

- Parasuraman, S., ; Alutto, J. A. (1981). An examination of the organizational antecedents of stressors at work. doi:<https://psycnet.apa.org/doi/10.2307/255823>
- Park, Z. (2010). *Job rotation, employment, promotion, cohort effect, and other issues*. Retrieved from
- Patelli, L. (2007). Behavioral responses to measurement diversity in individual incentive plans: role conflict, role ambiguity, and model-of-Man. *Role Ambiguity, and Model-of-Man (July 2007)*.
- Reinharth, L., & Wahba, M. A. (1975). Expectancy theory as a predictor of work motivation, effort expenditure, and job performance. *Academy of management journal*, 18(3), 520-537.
- Government Regulation No. 100 of 2000 concerning the Appointment of Civil Servants in Structural Positions.
- Rinaldi, U., Sani, S., & Martono, M. (2018). MUTATION AND PROMOTION SYSTEM AND ITS RELATION TO EMPLOYEESATISFACTION AND JOB PERFORMANCE OF WEST KALIMANTAN IMMIGRATION OFFICE. *Jurnal Aplikasi Manajemen*, 16(1), 106-114.
- Rizzo, J. R., House, R. J., & Lirtzman, S. I. (1970). Role conflict and ambiguity in complex organizations. *Administrative science quarterly*, 150-163.
- Robbins, S. P., & Judge, T. A. (2011). *Organizational Behavior*: Pearson Education.
- Rogers, D. L., & Molnar, J. (1976). Organizational antecedents of role conflict and ambiguity in top-level administrators. *Administrative science quarterly*, 598-610.
- Senatra, P. T. (1980). Role conflict, role ambiguity, and organizational climate in a public accounting firm. *Accounting review*, 594-603.
- Siegel, G., & Ramanauskas-Marconi, H. (1989). *Behavioral Accounting*: South-Western Publishing Company.
- Singh, A. P., & Kumar6Dubey, A. (2011). Role of Stress and Locus of Control in Job Satisfaction Among Middle Managers. *IUP Journal of Organizational Behavior*, 10(1).
- Singh, A. P., & Kumar Dubey, A. (2011). Role of Stress and Locus of Control in Job Satisfaction Among Middle Managers. *IUP Journal of Organizational Behavior*, 10(1).
- Sison, P. S. (2000). *Personnel and Human Resources Management*: Rex Printing Company Inc.
- Sofiyanti, N., & Nurdiansyah, D. H. (2018). Mutation and Career Development to the Performance of Structural Officials (Case Study of Karawang Government). *E-Mabis: Jurnal Ekonomi Manajemen dan Bisnis*, 18(2), 127-144.
- Solli-Sæther, H. (2011). Transplants' role stress and work outcome in IT outsourcing relationships. *Industrial Management & Data Systems*.
- Tubre, T. C., & Collins, J. M. (2000). Jackson and Schuler (1985) revisited: A meta-analysis of the relationships between role ambiguity, role conflict, and job performance. *Journal of management*, 26(1), 155-169.
- Wang, C.-H., & Chen, H.-T. (2020). Relationships among workplace incivility, work engagement and job performance. *Journal of Hospitality and Tourism Insights*.
- Weinberg, A., Sutherland, V., & Cooper, C. (2010). *Organizational Stress Management: A Strategic Approach*: Palgrave Macmillan UK.
- Wilkinson, A., Bacon, N., Snell, S., & Lepak, D. (2009). *The SAGE Handbook of Human Resource Management*: SAGE Publications.
- Williams, J. J., Macintosh, N. B., & Moore, J. C. (1990). Budget-related behavior in public sector organizations: some empirical evidence. *Accounting, Organizations and Society*, 15(3), 221-246.