

The Effect of Transfers and Workload on the Performance of Cooperative Office Employees

Transfers and
Workload

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ABSTRACT

The purpose of this study was to determine whether there was an influence of mutation and workload on employee performance at the Balo' Ta Savings and Loans Cooperative Head Office. Data collection procedures in this study included observation, questionnaires, and documentation. The method used was a quantitative method with multiple linear regression analysis processed using SPSS 25. This study was conducted at the Balo' Ta Savings and Loans Cooperative Head Office, Tana Toraja Regency with a sample of 32 respondents. The sampling technique used was purposive sampling. The results of the calculation with the t test showed that for the mutation variable, the t count value $(0.892) < t \text{ table } (1.699)$, while for the workload variable, the t count value $(6.541) > t \text{ table } (1.699)$. The conclusion of this study is that mutation does not affect employee performance, while workload affects employee performance. Simultaneously, mutation and workload affect employee performance at the Balo' Ta Savings and Loans Cooperative Head Office, Tana Toraja Regency.

Keywords: Mutation, Workload, Employee Performance

ABSTRAK

Pengaruh mutasi dan beban kerja terhadap kinerja karyawan pada Kantor Pusat Koperasi Simpan Pinjam Balo' Ta. Prosedur pengumpulan data dalam penelitian ini meliputi observasi, kuesioner, dan dokumentasi. Metode yang digunakan adalah metode kuantitatif dengan analisis regresi linear berganda yang diolah menggunakan SPSS 25. Penelitian ini dilakukan di Kantor Pusat Koperasi Simpan Pinjam Balo' Ta Kabupaten Tana Toraja dengan jumlah sampel sebanyak 32 responden. Teknik pengambilan sampel yang digunakan adalah purposive sampling. Hasil perhitungan dengan uji t menunjukkan bahwa untuk variabel mutasi, nilai t hitung $(0.892) < t \text{ tabel } (1.699)$, sedangkan untuk variabel beban kerja, nilai t hitung $(6.541) > t \text{ tabel } (1.699)$. Kesimpulan dari penelitian ini adalah bahwa mutasi tidak berpengaruh terhadap kinerja karyawan, sedangkan beban kerja berpengaruh terhadap kinerja karyawan. Secara simultan, mutasi dan beban kerja berpengaruh terhadap kinerja karyawan pada Kantor Pusat Koperasi Simpan Pinjam Balo' Ta Kabupaten Tana Toraja.

Kata kunci: Mutasi, Beban Kerja, Kinerja Karyawan

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INTRODUCTION

The rapid development of science and technology today requires companies or organizations to be able to adapt and survive in all situations. The sustainability of a company is greatly influenced by its human resources. Human resources are the most important asset for a company or organization because considering that the company's performance is greatly influenced by the quality of its human resources (Jumady & Lilla, 2021). The success or failure of a company or organization is very dependent on human resources. A good company requires resources that have good performance power to achieve optimal company goals. Performance is the result of work achieved by an individual or group in a company according to their respective responsibilities in an effort to achieve company goals (Sitopu et al., 2021). Employees are the most important human resources because they are the determining factor in whether the tasks, they do are good or not. More effective and focused human resource management and planning is a fundamental desire or goal in order to maintain employee performance. Progress will be achieved if each member can provide good work results so that through all of that in achieving a better goal in the future (Nguyen et al., 2020).

Job transfers within an organization or company are very important because without transfers, the organization or company will not develop. Transfers are a change in position/position/place/job either horizontally or vertically within an organization (Noviansyah, 2021). Basically, transfers are included in the employee development function, the purpose of employee transfers is to increase work efficiency and effectiveness in the company. Organizations or companies provide transfers to employees for several benefits, namely to reduce or eliminate employee boredom or boredom in their work and the lack of employee availability. Well-managed employee transfers can provide many benefits for the organization and the employees themselves, helping to achieve the company's strategic goals while supporting career development for individuals. Workload is the average frequency of activities for each job within a certain time. It can also be interpreted that workload is a condition of work with a description of its duties that must be completed within a certain time limit (Hasyim, 2020). Workload arises from the interaction between the demands of tasks, the work environment where it is used as a workplace, skills, behavior and perceptions of workers. The workload imposed by the many demands of work on a worker can cause tension in a person to the point of causing stress and affecting employee performance. Very high work demands trigger this condition, the mismatch between work demands and the expertise possessed, and too much work volume (Cahayati, 2023).

Balo'ta Savings and Loan Cooperative is a business entity established for an open economy to fulfil and improve each member's standard of living. In its management, it is always demanded that its performance can be supported by resources (employees) which are the most important and main aspects because there are creative and quality ideas in doing their work. In carrying out service activities, KSP Balo'ta has resources that are able to provide maximum achievement both in quality and quantity based on measuring the performance of its employees. All of that cannot be separated from the responsibility and ability of the leadership who are supportive and provide motivation for each employee in working. Thus, KSP Balo'ta will lead to good service and responsibility for the welfare of its members. Based on the background above, the author is interested in taking the title *The Influence of Mutation and Workload on Employee Performance at the Head Office of the Balo'ta Savings and Loan Cooperative, Tana Toraja Regency*.

LITERATURE REVIEW

A process of moving employees from one agency to another or from one place to another, within one district and outside the district, is called a transfer. Transfer is an employment activity related to the process of transferring the functions, responsibilities, and employment status of workers to certain situations with the aim that the workers concerned obtain deep job satisfaction and can provide maximum work performance to the organization (Andisi et al., 2019). Transfer in human resource management can be

explained as the activity of moving employees from one place to a new workplace, often called a tour of area, namely the activity of moving employees from one task to another in the same business unit, or within a company, which is often referred to as a tour of duty (Firman, 2023). Transfers must be based on a valid analysis of adjusting positions and skill abilities so that workers are expected to have optimal job satisfaction in order to be able to upgrade productivity as high as possible. Transfers are carried out to meet the needs of the organization, such as strengthening the team in a department that is short of workers or to fill vacant positions. Transfers can also provide new opportunities for employees to learn and develop, and help companies utilize internal talent more effectively. The ideal transfer assessment uses indicators that include: Promotion is the transfer of employees from one position to another higher position accompanied by greater authority and responsibility. Employee obsolescence emphasizes strategies where employee transfers can avoid professional and managerial obsolescence and boredom. Demotion is the transfer of employees from one position to another lower position in an organization, so that their authority, responsibility, income, and status are also lower (van Dalen & Henkens, 2018).

Workload is defined as a difference between the capacity or ability of workers and the demands of the work that must be faced. Given that human work is mental and physical, each has a different level of burden. Workload is the process of determining the number of hours of human resources that work, are used, and are needed to complete a job within a certain period or time period (Kanya, 2023). If the worker's ability is higher than the demands of the job, a feeling of boredom will arise. Conversely, if the worker's ability is lower than the demands of the job, more fatigue will arise. Workload is one of the activities carried out in various government and private agencies (Kim, 2019). Workload is the amount of time required by the average workforce to carry out specific work activities under normal working conditions; in other words, labor standards can be used to determine the number of personnel to be able to produce the production expected by the company (Piasna, 2018).

The assessment indicators in workload; targets to be achieved, individual views on the magnitude of the work targets given to complete their work. Views on work results that must be completed within a certain period of time. Work Conditions: Includes how individuals view their work conditions, for example making quick decisions when completing work, and dealing with unexpected events such as doing extra work outside the specified time. Use of Time: Work Time used in activities directly related to work (circle time, or standard or basic time). Work Standards: Impressions held by individuals regarding their work, for example feelings that arise regarding the workload that must be completed within a certain period of time (Rolos et al., 2018).

Employee performance is the work results achieved by a person in carrying out the tasks given to him based on expertise, experience, honesty and time, and performance is a combination of the three factors above, the higher the employee's performance (Luthfi et al., 2022). According to Law Number 13 of 2003 concerning Manpower, Article 1 paragraph 2 states that workers are everyone who is able to do work to produce goods and services both to meet their own needs and those of the community (Siddiqi & Tangem, 2018). Employee performance is the work results and work behavior that have been achieved in completing the tasks and responsibilities given during a certain period (Munawirsyah, 2018). Performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities such as work result standards, targets or targets or criteria that have been determined in advance and have been mutually agreed upon (Eliyana & Ma'arif, 2019). Performance is the result of work and work attitude that has been achieved in completing tasks and responsibilities given in a certain period (Barus & Siregar, 2023). Based on the explanation above, it can be concluded that performance is performance is the level of achievement of results from the implementation of certain tasks. Individual performance as the level of achievement or results of a person's work from the targets that must be achieved or tasks that must be carried out within a certain period.

The indicators used to measure employee performance include Quality, namely, the quality of employee work is measured through employee perceptions of quality/perfection that describes employee skills and abilities. Quantity is the amount produced expressed in terms such as number, units, and number of activity cycles completed. Timeliness is the level of activity completed at the beginning of the stated time, seen from the perspective of coordination with output results and maximizing the time available for activities. Effectiveness is the level of use of organizational data sources (labor, money, technology, raw materials). Independence is the ability of employees to carry out work functions (Pratiwi et al., 2022).

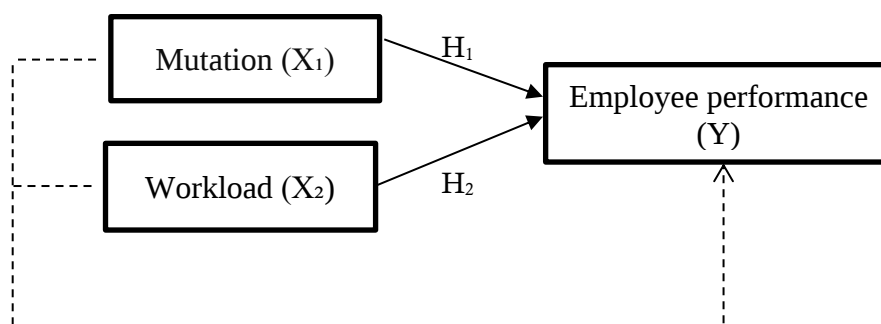


Figure 1. Framework of thinking

The development of the hypothesis proposed in this study is:

- H1:** *Mutation does not affect Employee Performance at the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency.*
- H2:** *Workload Affects Employee Performance at the Head Office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency.*
- H3:** *Mutation and Workload Affect Employee Performance at the Head Office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency.*

METHOD

The research method used is Quantitative Research. Quantitative research is a research method based on the philosophy of positivism, as a scientific method, because it has met scientific principles in a concrete or empirical, objective, measurable, rational, and systematic manner (Sugiyono, 2019). This study describes how mutations and workloads affect employee performance at the Balo'Ta Savings and Loans Cooperative Head Office, Tana Toraja Regency. Population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2020). The population in this study were employees at the Balo'Ta Savings and Loans Cooperative Head Office, totaling 75 respondents. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2020). The sample in this study was 32 respondents, this was determined based on the number of employees who were transferred to the Balo'Ta Savings and Loans Cooperative Head Office within a period of three years. The sampling technique used in this study was Purposive sampling. Purposive sampling is sampling with certain considerations or criteria (Dewantoro, 2019). The criteria for respondents who can be samples in this study are all employees who are transferred to the Head Office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency. The data collection procedure in this study is library research, which is related to theoretical studies and other references related to the values, culture, and norms that develop in the social situation being studied (Sugiyono, 2018). Field research is conducted by conducting direct reviews of the agencies that are the objects and distributing questionnaires to respondents.

RESULT

The male employees of KSP Balo'Ta involved in this study were 12 people with a percentage of 37.5%, while the female employees of KSP Balo'Ta involved in this study

were 20 people with a percentage of 62.5%. It can be seen that the respondents who participated in this study were mostly female, namely 20 people, from the total number of respondents, namely 32 people. From that KSP Balo'Ta employees who are at the last level of education, namely High School/Vocational School, are 6 employees with a percentage of 18.8%, Diploma as many as 1 employee with a percentage of 3.1%, S1 as many as 23 employees with a percentage of 71.9% and S2 as many as 2 employees with a percentage of 6.3% who participated in this study, and it can be seen that most of them are employees who have a last educational background of S1, namely 23 employees from the total number of respondents, namely 32 respondents.

Table 2. Validity Test Results

Variable	Statement	R Count	R Table	Information
Mutation (X₁)	X1.1	0.531	0.349	Valid
	X1.2	0.579	0.349	Valid
	X1.3	0.770	0.349	Valid
	X1.4	0.593	0.349	Valid
	X1.5	0.523	0.349	Valid
	X1.6	0.668	0.349	Valid
	X1.7	0.783	0.349	Valid
	X1.8	0.653	0.349	Valid
	X1.9	0.620	0.349	Valid
Workload (X₂)	X2.1	0.565	0.349	Valid
	X2.2	0.399	0.349	Valid
	X2.3	0.744	0.349	Valid
	X2.4	0.819	0.349	Valid
	X2.5	0.384	0.349	Valid
	X2.6	0.548	0.349	Valid
	X2.7	0.496	0.349	Valid
	X2.8	0.416	0.349	Valid
	X2.9	0.626	0.349	Valid
	X2.10	0.400	0.349	Valid
	X2.11	0.781	0.349	Valid
	X2.12	0.765	0.349	Valid
Employee performance (Y)	Y1	0.638	0.349	Valid
	Y2	0.673	0.349	Valid
	Y3	0.752	0.349	Valid
	Y4	0.819	0.349	Valid
	Y5	0.383	0.349	Valid
	Y6	0.673	0.349	Valid
	Y7	0.821	0.349	Valid
	Y8	0.910	0.349	Valid
	Y9	0.710	0.349	Valid
	Y10	0.827	0.349	Valid
	Y11	0.600	0.349	Valid
	Y12	0.481	0.349	Valid
	Y13	0.638	0.349	Valid
	Y14	0.712	0.349	Valid
	Y15	0.910	0.349	Valid

The results of the validity test show that all statements in the variables Mutation (X₁), Workload (X₂), and Employee Performance (Y) have a calculated R value (R Count) greater than the R table value (R Table) of 0.349, which indicates that all statement items are valid. For the Mutation variable, the highest calculated R value is in statement X1.7 with a value of 0.783, while the lowest value is in statement X1.5 with a value of 0.523. This shows that each statement in the Mutation variable has a significant contribution to the measurement of the variable. In the Workload variable, statement X2.4 has the highest calculated R value of 0.819, while the lowest value is in statement X2.5 with a value of 0.384. However, all statements remain valid. Meanwhile, in the Employee Performance variable, statements Y8 and Y15 have the highest calculated R values of 0.910, indicating that these two statements are very strong in measuring employee performance variables.

Overall, these results indicate that the questionnaire used in this study is valid for measuring the three variables. The indicators used in calculating have a correlation coefficient $> r$ table with 0.349. The results of all questionnaire statements are stated to be valid and suitable for use in research and are useful for explaining independent variables.

Table 2. Results of Reliability Test of Mutation, Workload and Performance

Reliability Test Results	Cronbach's Alpha	N of Items
Mutation	0.818	9
Workload	0.819	12
Performance	0.930	15

Reliability testing is carried out using Cronbach's Alpha statistical test. Namely, a construct or variable is said to be reliable (feasible) if Cronbach's alpha > 0.60 . Based on the SPSS output results in Table 2 above shows that Cronbach's Alpha value is 0.818, which is greater than 0.60. So, it can be concluded that the Mutation variable (X_1) in this study is reliable. Reliability testing is carried out using Cronbach's Alpha statistical test, namely, a construct or variable is said to be reliable (feasible) if Cronbach's alpha > 0.60 . Based on the SPSS output results in Table 3 above shows that Cronbach's Alpha value is 0.819, which is greater than 0.60. So, it can be concluded that the Workload variable (X_2) in this study is reliable. Reliability testing is carried out using Cronbach's Alpha statistical test. Namely, a construct or variable is said to be reliable (feasible) if Cronbach's alpha > 0.60 . Based on the SPSS output results in Table 2 above shows that Cronbach's Alpha value is 0.930, which is greater than 0.60. So, it can be concluded that the Performance variable (Y) in this study is reliable.

Table 3. Normality Test Results

N		32
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.54655820
Most Extreme Differences	Absolute	0.122
	Positive	0.122
	Negative	-0.088
Test Statistic		0.122
Asymp. Sig. (2-tailed)		0.200

The normality test shows that the research data has a sample size of 32 ($N = 32$). Based on the normality parameters, the average value (Mean) of the data is 0, with a standard deviation of 2.54655820. This shows that the data ranges around the mean of 0, with variation or spread of the data measured by the standard deviation. In the Kolmogorov-Smirnov normality test, the absolute Most Extreme Differences value is 0.122, with a maximum positive difference of 0.122 and a maximum negative difference of -0.088. The test statistic value is also 0.122, with an asymptotic significance value (Asymp. Sig. (2-tailed)) of 0.200. Because the significance value is greater than 0.05, this indicates that the data is normally distributed, which means that the assumption of normality is met in the analysis. The normality test using One-Sample Kolmogorov-Smirnov statistics is done by looking at the sig value > 0.05 of normally distributed data. Based on the results of the normality test analysis using the Kolmogorov-Smirnov Test, the Exact Sig (2-tailed) value is 0.200 $> \alpha 0.05$, which means the data is normally distributed.

Table 4. Results of Multicollinearity, Heteroscedasticity and Multiple Linear Regression Tests

Model	Variable	Unst. Coeff. B	Std. Error	Std. Coeff. β	t	Sig.	Tolerance	VIF
Multicollinearity	Constant	3.207	5.096		0.629	0.534		
	Workload	0.198	0.222	0.112	0.892	0.380	0.373	2.678
	Mutation	1.052	0.161	0.820	6.541	0.000	0.373	2.678
Heteroscedasticity	Constant	0.343	3.163		0.108	0.914		
	Workload	-0.163	0.138	-0.346	-1.187	0.245		
	Mutation	0.157	0.100	0.460	1.577	0.126		
Multiple Linear Regression	(Constant)	3.207	5.096		0.629	0.534		
	Workload	0.198	0.222	0.112	0.892	0.380		
	Mutation	1.052	0.161	0.820	6.541	0.000		

The results of the Multicollinearity test in Table 8, it can be seen that all variables in this study show low VIF values, where all are below 10 and the tolerance value is more than 0.1. This shows that the independent variables used in this study show no symptoms of Multicollinearity, which means that all of these variables can be used. Based on the results of the Glejser test analysis, the sig value of the Mutation variable is 0.245 > alpha 0.05, which means that there are no symptoms of heteroscedasticity and the sig value of the Workload variable is 0.126 > alpha 0.05, which means that the regression model is not affected by symptoms of heteroscedasticity. Based on the results of the Regression Equation Test above, it shows that, $Y = 3,207 + 0,198X_1 + 1,052X_2 + e$. Based on the regression model above, the results of multiple linear regression can be explained as follows: First, the constant of 3.207 states that if there is no Mutation and Workload, then the Employee Performance variable is 3.207. Second, every 1% increase in mutation will increase KSP Balo'Ta by 0.198%. Conversely, if the mutation decreases by 1%, employee performance will decrease by 0.198% at the KSP Balo'Ta head office. Third, every 1% increase in Workload will increase Employee Performance at KSP Balo'Ta by 1.052%. Conversely, if the Workload decreases by 1%, Employee Performance will also decrease by 1.052% at the KSP Balo'Ta Head Office.

Table 5. Results of Determination and Correlation Coefficient Tests

R	R Square	Adj. R Square	Std. Error of the Estimate
0.911 ^a	0.830	0.818	2.63291

The results of the determination coefficient test analysis in table the R Square (determination coefficient) is 0.830, which means that the influence of the Mutation variable (X_1), Workload (X_2) on the dependent variable Performance (Y) is 83% and the remaining 17% is influenced by other variables not examined in this study. Based on the results of the correlation coefficient test in table 6, the results of the test are 0.911, which is included in the very strong category. So, it can be concluded that there is a very strong relationship between the Mutation and Workload variables on Employee Performance.

Table 6. t-Test Results (Partially)

Model	Unst. Coeff. B	Std. Error	Std. Coeff. β	t	Sig.
(Constant)	3.207	5.096		0.629	0.534
Mutation	0.198	0.222	0.112	0.892	0.380
Workload	1.052	0.161	0.820	6.541	0.000

Table 6, the partial test results can be known by looking at the SPSS output of the Coefficients, namely Mutation of 0.892 and Workload of 6.541. The Significance Level uses 5% or 0.05 with the formula for finding t table.

$$t \text{ table} = \frac{n}{2} - \frac{k}{2} - 1 = 0,05: 32 - 2 - 1$$

$$= 0,05: 29$$

$$= 1,69913$$

Then the t table is found to be 2.045. The decision-making is as follows: the Effect of Mutation (X1) on Employee Performance (Y). Based on the criteria, a conclusion is drawn that the calculated t value is $0.892 < t \text{ table } 1.699$, then H_0 is accepted, and H_1 is rejected. So, it can be concluded that Mutation (H_1) or the first Hypothesis is rejected, and H_0 is accepted. The sig value is $0.380 > 0.05$, then H_1 or the first hypothesis is rejected and H_0 is accepted. So, it can be concluded that Mutation (H_1) has no effect on Employee Performance. The Effect of Workload (X2) on Employee Performance (Y). Based on the criteria, a conclusion is drawn that the calculated t value is $6.541 > t \text{ table } 1.699$, then H_0 is rejected and H_2 is accepted. So, it can be concluded that Workload (H_2) or the second Hypothesis is accepted and H_0 is rejected. The sig value is $0.000 < 0.05$, then H_2 or the second hypothesis is accepted and H_0 is rejected. So, it can be concluded that Workload (H_2) is accepted or has an effect on Employee Performance.

Table 8. f-Test Results (Simultaneous)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	980.685	2	490.343	70.734	0.000 ^b
Residual	201.034	29	6.932		
Total	1181.719	31			

The calculated F value obtained is 70.734, while the F table can be obtained by finding df_1 and df_2 $df_1 = k - 1$ and $df_2 = n - k$, So: $df_1 = k - 1 = 3 - 1 = 2$, $df_2 = n - k = 30 - 3 = 29$. The results obtained for the F table are 3.33. Then the following decision is obtained: from the results obtained above $F \text{ count } 70.734 > F \text{ table } 3.33$ and $\text{sig } 0.000 < 0.05$ then H_1 and H_2 are accepted, and H_0 is rejected so it can be concluded that Mutation (X1) and Workload (X2) affect Employee Performance (Y). Mutations do not affect employee performance at the Head Office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency. In the partial test results on the effect of Mutation on Employee Performance based on the calculation of the t value of $0.892 < t \text{ table } 1.699$ with a significance level of $0.380 > 0.05$. So, it can be stated that Mutation does not affect Employee Performance at the Balo'Ta Savings and Loans Cooperative Head Office, Tana Toraja Regency. Mutation without proper preparation, such as training or job adjustments, can cause employees to have difficulty adapting, and their performance decreases. In this study, the mutation had no effect because the employees who were transferred were ready, meaning that employees had high competence, motivation, and adaptation, and were able to show good performance even though they were transferred to a new place so this did not affect their performance. The results of this study are in line with the research conducted by Paais & Pattiruhu (2020), namely, Mutation has no effect on employee performance, work discipline, and workload affect employee performance at PD BPR Bank Daerah Lamongan, East Java.

Workload affects Employee Performance at the Head Office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency. Based on the results of multiple linear regression tests where b_2 (workload value) of 1.052 indicates that the workload variable has an influence on employee performance at the head office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency. This means that every one unit increase in workload will affect employee performance at the head office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency. In addition, in the test

where the calculated t obtained was 6.541, and the table was 1.699 with a significance level of $0.000 < 0.05$. Based on these calculations, it can be stated that Workload has a partial effect on Employee Performance at the Head Office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency. The results of this study are in line with the research conducted by Rahayu et al. (2023), where the results of the study found that workload has a strong relationship with employee performance at PT Bank Rakyat Indonesia, Jayapura Branch, where workload contributes to employee performance by 69%.

Mutation and Workload Affect Employee Performance at the Head Office of Balo'Ta Savings and Loan Cooperative, Tana Toraja Regency. Based on the results of the simultaneous test, it was found that there was an effect of Mutation and Workload on Employee Performance. Based on the calculation of the F_{value} of $70.734 > F$ table 3.33, with a significant value of $0.000 < 0.05$, it can be stated that Mutation and Workload affect Employee Performance at the Head Office of the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency. Based on the results of the questionnaire given to respondents, according to the responses of several employees, they were able to do their work carefully and do it optimally and were able to maintain effective working relationships and were able to overcome the obstacles faced. The results of this study also show that every employee at the Balo'Ta Savings and Loans Cooperative, Tana Toraja Regency has good performance in themselves to provide the best results in their work. The results of this study are in line with the research conducted by Husain (2022) that work mutations and workload have a positive and significant effect on employee performance at the East Suwawa District Office both simultaneously and partially.

CONCLUSION

The results of the analysis can be concluded that the Mutation variable does not have a significant effect on Employee Performance at the Balo'Ta Savings and Loan Cooperative Head Office, Tana Toraja Regency. This is evidenced by the t -count value which is smaller than the t -table (t -count 0.892 $<$ t -table 1.699) and the regression coefficient of 0.198, which indicates that changes in the Mutation variable do not have a significant effect on employee performance. On the other hand, the Workload variable shows a significant effect on Employee Performance. The results of the partial test show a t -count value that is greater than the t -table (t -count 6.541 $>$ t -table 1.699) with a regression coefficient of 1.052. This indicates that the increase in workload decreases with the increase in employee performance. In addition, simultaneously the Mutation and Workload variables together have a significant effect on Employee Performance, as indicated by the F -count value which is greater than the F -table (F -count 70.734 $>$ F -table 3.33). This confirms that both variables together significantly influence employee performance.

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