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The Influence of Job Rotation, POS, and CDO on Turnover Intention: The Mediating Role of Job Satisfaction at KPP Pratama Tanjung

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Abstract

This study aims to examine the effect of job rotation, Perceived Organizational Support (POS), and Career Development Opportunities (CDO) on turnover intention with job satisfaction as a mediator among employees of KPP Pratama Tanjung. The novelty of this research lies in the integration of the Job Demands-Resources (JD-R) theory with the concept of external employability within the civil servant context. Using an explanatory quantitative approach, data were collected via saturated sampling from 42 executive employees. Data analysis was conducted using Structural Equation Modeling - Partial Least Squares (SEM-PLS) with WarpPLS 8.0. The results showed that job rotation acts as a job demand which significantly increases turnover intention ($\beta = 0.39$, $p < 0.001$). Interestingly, job satisfaction positively correlated with turnover intention ($\beta = 0.33$, $p < 0.001$), confirming the phenomenon of external employability. POS ($\beta = 0.04$) and CDO ($\beta = 0.02$) had no significant effect. The mediation test proved that job satisfaction does not mediate the effect of the three independent variables on turnover intention. The practical implication urges the institution to evaluate and redesign more participative rotation policies to mitigate the risk of core competency retention.

Keywords: *External Employability; Job Demands-Resources; Job Satisfaction; Job Rotation; Turnover Intention.*

INTRODUCTION

The phenomenon of turnover intention in the public sector, particularly within vertical agencies such as the Directorate General of Taxes, has become a crucial challenge for organizational performance stability. Data from the State Civil Apparatus Commission (KASN) indicates that over 37% of civil servant complaints are related to dissatisfaction with rotation and placement policies (Komisi Aparatur Sipil Negara, 2023). This is consistent with a study by Lestari and Nugroho (2023), which emphasizes that the effectiveness of job rotation for civil servants heavily depends on the transparency of the process; a lack of clarity regarding objectives often significantly diminishes work performance. At KPP Pratama Tanjung, job rotation is an organizational routine aimed at refreshing competencies. However, its implementation is often perceived as a workload that increases psychological stress, which ultimately triggers an employee's desire to leave the organization. Although rotation is intended for development, the uncertainty of location and the burden of adapting to new environments often backfire on employee retention.

Theoretically, these dynamics can be explained through the Job Demands-Resources (JD-R) Theory. Bakker and Demerouti (2017) state that the work environment consists of two main categories: job demands and job resources. Excessive job demands without adequate resource support lead to a health-impairment process, characterized by a decline in mental and physical health conditions that culminates in turnover intention. A recent systematic review by Wang and Guo (2024) reinforces this argument by showing that in public sector organizations, rotation is often a dominant psychosocial demand compared to physical workload factors. In this context, mandatory job rotation is positioned as a job demand. Conversely, organizations attempt to balance these pressures through job resources such as Perceived Organizational Support (POS) and Career Development Opportunities (CDO). POS reflects the extent to which employees feel the organization values their contributions and cares about their well-being (Eisenberger et al., 1986). Meanwhile, CDO provides hope for a better career future through training and promotion (Bakker & Demerouti, 2007).

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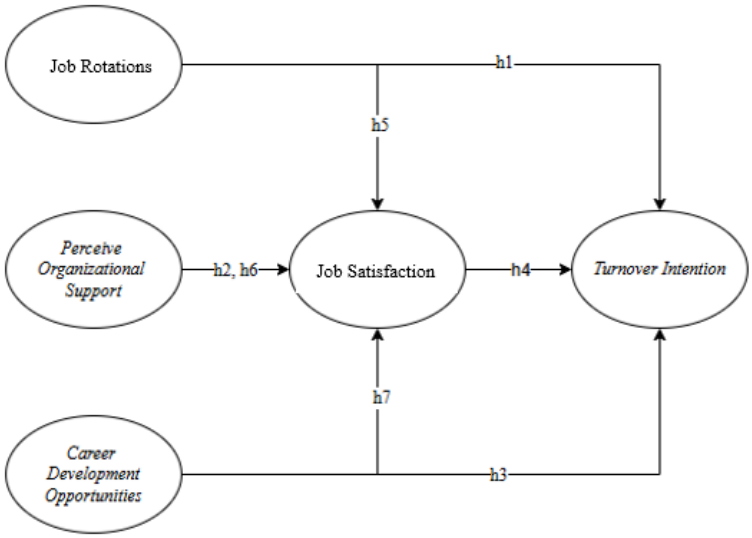
However, a research gap exists in current literature regarding the role of job satisfaction in mediating turnover intention. A study by Saputra (2024) indicates that job satisfaction is no longer a primary guarantee of loyalty if the work environment fails to accommodate individual career aspirations personally. This phenomenon is strengthened by the perspective of external employability (De Vos & Akkermans, 2020). Moreover, in the context of the Zillennial workforce in Indonesia, confidence in the marketability of one's competencies in the external labor market often exceeds the sense of attachment to a single institution (Pratama & Widiastina, 2026). Employees who feel satisfied because they have mastered new skills at an institution may actually possess high self-confidence to seek challenges outside that institution. This phenomenon is unique because job satisfaction can act as a catalyst for turnover intention when individuals feel their marketability in the external job market has increased.

This study aims to examine the influence of job rotation, POS, and CDO on turnover intention with job satisfaction as a mediator, while also proving the existence of the external employability phenomenon within the tax bureaucracy environment. The novelty of this research lies in the testing of the JD-R theory contextualized with the external marketability of employees. Unlike the research by (Adilla & Budiono, 2022) which focuses on the positive impact of rotation on performance, this study explores the destructive side of rotation regarding employee retention. Based on the synthesis of theory and the literature review, the following hypotheses are proposed:

1. H_1: Job rotation influences turnover intention.
2. H_2: POS influences turnover intention.
3. H_3: CDO influences turnover intention.
4. H_4: Job satisfaction influences turnover intention.
5. H_5: Job satisfaction mediates the relationship between job rotation and turnover intention.
6. H_6: Job satisfaction mediates the relationship between POS and turnover intention.
7. H_7: Job satisfaction mediates the relationship between CDO and turnover intention.

To facilitate an understanding of the relationship flow between variables, the following research model is proposed:



Picture 1: Research Conceptual Model

METHODOLOGY

This research utilizes an explanatory quantitative approach. The research population consists of all employees holding executive positions at KPP Pratama Tanjung. Using a saturated sampling technique (census), a sample size of 42 respondents was obtained. Although the number is relatively small, this sample size meets the feasibility requirements for PLS-SEM analysis, which is designed to handle small sample sizes while modeling complex relationships (Hair et al., 2017).

Data were collected using a questionnaire instrument with a 1-5 Likert scale. To minimize self-report bias, the questionnaires were distributed anonymously. Data evaluation was conducted in two stages using WarpPLS 8.0 software:

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1. Outer Model Evaluation: Testing convergent validity (loading factor values >0.7 and Average Variance Extracted / AVE >0.5) and instrument reliability (Composite Reliability and Cronbach's Alpha >0.7).
2. Inner Model Evaluation: Measuring R-squared (R2) and testing hypotheses for direct and indirect (mediation) effects at a significance level of 0.05 (p-value <0.05).

RESULTS and DISCUSSION

Based on the outer model testing, all indicators forming the variables of job rotation, POS, CDO, job satisfaction, and turnover intention were declared valid, with loading factor values above 0.70 and AVE values exceeding the 0.50 standard. Reliability testing was also satisfied, as the Composite Reliability and Cronbach's Alpha for each variable were above the 0.70 threshold.

The inner model testing demonstrates strong predictive power for the model. The R2 value for job satisfaction is 0.586 (58.6%), while for turnover intention, it is 0.420 (42%). This indicates that the variation in turnover intention can be moderately explained by the variables in this model. The results of the hypothesis testing (direct and indirect effects) are presented in the following tables:

Table 1. Results of the Direct Effect Test

Relationship Path	Koefisien (β)	P-Value	Caption
Job Rotation → Turnover Intention	0,39	< 0,001	Significant (H_1 Accepted)
POS → Turnover Intention	0,04	0,4	Not Significant (H_2 Rejected)
CDO → Turnover Intention	0,02	0,44	Not Significant (H_3 Rejected)
Job satisfaction → Turnover Intention	0,33	< 0,001	Significant (H_4 Accepted)

Table 2. Results of the Indirect Effect Test (Mediation)

Mediation Path Relationships	Indirect Effect	P-Value	Caption
Job Rotation → Job satisfaction → Turnover Intention	-0,15	0,076	Not Significant (H_5 Rejected)
POS → Job satisfaction → Turnover Intention	-0,082	0,22	Not Significant (H_6 Rejected)
CDO → Job satisfaction → Turnover Intention	-0,123	0,12	Not Significant (H_7 Rejected)

Discussion

Job Rotations as a Job Demand

The research findings confirm the position of the JD-R theory that job rotation at KPP Pratama Tanjung functions as a burdensome demand rather than a refreshing one. Unilaterally instructed rotation policies trigger psychological distress; thus, instead of increasing retention, they significantly encourage employees to consider more stable job alternatives. This increase in turnover intention can be explained through the mechanism of job stress arising from constant adaptation demands. This argument aligns with the findings of Nurkhayati and Khasbulloh (2023), who state that job rotation often becomes a significant trigger for job stress if the transition process is not well-managed. The stress arising from location uncertainty and new task loads at KPP Pratama Tanjung creates psychological pressure that drains employee energy. As explained in the *health-impairment* process of the JD-R theory, continuous job demands (rotation) that deplete employee energy resources will lead to burnout and the desire to leave as a form of self-defense mechanism against organizational pressure.

Job Satisfaction Anomaly and Evidence of External Employability

The most crucial theoretical contribution of this study is the finding of a strong positive effect between job satisfaction and turnover intention. This finding revises the conventional JD-R assumption that views job satisfaction as an absolute buffer. In the tax bureaucracy sector, the high assimilation of skills makes workers feel recognized and competent (satisfied). However, this creates a condition of *external employability*. Job satisfaction stimulates career mobility because employees feel highly valuable and competitive in the external labor market. (De Vos & Akkermans, 2020).

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Ineffectiveness of Job Resources (POS and CDO) and Mediation Failure

Perceived Organizational Support (POS) and Career Development Opportunities (CDO) proved unable to restrain employee turnover intention. This occurs because, in the context of the civil service, bureaucratic support elements and career paths are considered normative facilities (hygiene factors) (Rhoades & Eisenberger, 2002). Consequently, the existence of these resources is not strong enough to reduce the pressure caused by massive rotations. The failure of job satisfaction to function as a mediator emphasizes that turnover calculations among tax officials are structural and highly rational. The intention to move is triggered by logical calculations regarding institutional policies and confidence in the marketability of their competencies outside the agency, rather than mere affective or emotional matters. (Preacher & Hayes, 2008).

CONCLUSION

This study provides a scientific contribution by expanding the scope of Job Demands-Resources (JD-R) theory through its integration with the concept of external employability. The primary conclusion indicates that job rotation policy is the most dominant predictor in triggering turnover intention. Unexpectedly, job satisfaction does not play a role in retaining employees; instead, it functions as a catalyst that strengthens the intention to leave due to the increased confidence employees have in their external competencies.

Practically, these findings offer policy implications for Human Resource management. Organizations need to restructure the design of job rotation policies to be more participative and to consider person-job fit, ensuring they are not interpreted as a threat. Management must also mitigate the risk of losing top talent (talent drain) by designing specific post-training retention programs, given the high marketability of the employees' technical competencies.

The limitations of this research include a sample size restricted to a single specific institution and the possibility of self-report bias. Future research is highly recommended to test this structural model on broader samples across various public sectors and to add control variables such as demographics and the macro-economic climate.

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