



Journal of Applied Management Research

Analysis of the Effect of Workload and Job Rotation on Employee Motivation and Its Impact on Employee Performance at the Tax Office

Irvan Maulana¹, Fauziah Eddyono^{2*}

Master of Management, Sahid University, Jakarta, Indonesia

ARTICLE INFO

Received: 23 January 2023

Revised: 23 March 2023

Accepted: 23 April 2023

Keyword:

Workload, job rotation, employee demotivation, employee performance.

**Corresponding author.*

E-mail addresses:

irvanbekasut@gmail.com

ABSTRACT

This study investigates the impact of workload and job rotation on employee motivation and its subsequent effect on employee performance at the XYZ Primary Tax Office. Amid rising tax revenue targets and a mandatory job rotation policy implemented by the Indonesian Ministry of Finance, employees are increasingly burdened by task overload and frequent positional changes. Using a quantitative approach with Structural Equation Modeling-Partial Least Squares (SEM-PLS) and data from 100 respondents via saturated sampling, the research found that both excessive workload and frequent job rotation significantly reduce employee motivation. Demotivation, in turn, mediates the decline in performance. Indicators such as task mismatch, time pressure, and lack of adaptation contribute to psychological fatigue, stress, and decreased engagement. The study confirms that employee motivation serves as a key mediator: when motivation deteriorates, performance outcomes also decline. The R^2 values for employee motivation and employee performance were 0.889 and 0.917, respectively, indicating strong explanatory power. Findings suggest that while job rotation and workload are necessary for organizational flexibility, their mismanagement undermines productivity. This research underscores the crucial need for balanced workload distribution and strategic, employee-centered rotation policies to maintain motivation and performance within public sector institutions.

Published by LPPM Usahid

ISSN 2797-2917 – © 2023 The Authors. This is an open-access article under the CC BY NC SA license <http://creativecommons.org/licenses/by/4.0>

1. BACKGROUND

Based on data from the Economic and Taxation Outlook 2024 of the Indonesian Institute of Accountants, tax revenue in 2024 is expected to grow 6.4 percent from the realization in 2023, in line with economic growth and the support of various tax policies (DJP, 2024). This growth projection aligns with the pace of economic growth and the support of various tax policies that have been implemented. To achieve the tax target, the Indonesian Ministry of Finance has issued Regulation No. 184/PMK.01/2020 regarding the Organization and Work Governance of Vertical Agencies of the Directorate General of Taxes. This regulation was issued to meet the needs of human resources who can run the system implemented in modernized offices. As part of this effort, implementing a job rotation policy is necessary.

Companies have autonomy and independence in managing their own financial and tax policies (Saraswati, 2024). Along with the expected 6.4 percent growth in tax revenue in 2024, the workload of Ministry of Finance employees, especially at the Tax Office XYZ, is expected to increase. This is a direct consequence of efforts to achieve higher tax revenue targets, which will likely result in an increase in the volume of tasks and complexity of work that employees must complete. Several factors can cause an increase in workload, including the effort to achieve higher targets. As a result, employees at the Tax Office XYZ may be required to handle more transactions, audits, and tax verifications. This will undoubtedly increase the volume of work that must be completed. With the increase in tax revenue targets from year to year, dynamic tax regulations, the

complexity of tax cases, and one account representative employee handling many taxpayers, causing a significant increase in workload for employees at Tax Office XYZ, resulting in a less focused exploration of tax potential.

The development of Indonesia's tax revenue from 2018 to 2024, with the realization of tax revenue in trillion rupiah. In 2018 and 2019, tax revenue remained relatively stable, ranging from Rp1,313 trillion to Rp1,332 trillion. However, 2020 recorded a sharp decline of 19.6 percent due to the impact of the COVID-19 pandemic, with realization reaching only Rp1,072.1 trillion. Entering 2021, alongside the national economic recovery process, tax revenue increased to Rp1,278.6 trillion, representing a 19.3 percent growth. The year 2022 saw a significant 34.3 percent increase to IDR 1,716.8 trillion, driven by the commodity boom and the implementation of the Voluntary Disclosure Program (PPS) policy. In 2023, despite renewed pressure from the commodity bust, provisional tax realization increased to IDR 1,869.2 trillion, with an 8.9 percent growth. This confirms how global economic dynamics such as the commodity boom and the Covid-19 pandemic directly affect tax revenue achievements, and shows the government's efforts to encourage the recovery and optimization of state revenues through various fiscal policies (DJP, 2024).

On the other hand, the Ministry of Finance has issued Regulation No. 184/PMK.01/2020, which includes a job rotation policy aimed at meeting the human resource needs in modernized Directorate General of Taxes offices. This job rotation aims to introduce employees to various roles and responsibilities, as well as to optimize the distribution of tasks (Ravikumar et al., 2020)

However, several factors suggest that job rotation may not be optimal, such as frequent rotation policies, which can cause employees to miss opportunities to develop expertise or specialization in a particular area. In the tax sector, thoroughness and in-depth understanding of tax regulations and systems are essential. Too frequent rotations can hinder the development of a more profound mastery of the material in an area. Employees who frequently change roles or divisions may struggle to adjust to their new role effectively. This disorientation can slow down task completion and reduce productivity. If the rotation is done without considering the employee's readiness and capabilities, it can reduce their work effectiveness. Based on Lee & Lee (2018) and Rai & Maheshwari (2020) employee rotation can negatively impact the effectiveness of job development, job performance, and work and organizational engagement.

In another study, it was found that nurses who experienced job rotation showed reduced stress, which resulted in a decrease in their level of psychological well-being (Lee et al., 2017). Therefore, further studies are needed to assess whether the policy of increasing workload related to tax revenue targets, as well as the job rotation policy, can motivate employees to work more optimally and, in the long run, contribute to improved office performance. This analysis is crucial to ensure that the policies implemented not only support the achievement of fiscal targets but also prioritize employee welfare and motivation as key elements in enhancing the effectiveness of tax administration. The potential for tax revenue in Indonesia is highly dependent on the number of productive workers who are registered and actively engaged as taxpayers. The productive age workforce is a strategic group in supporting state revenues (Saraswati et al., 2024), especially from the personal income tax sector. Therefore, the role of employees at the Tax Office is significant in ensuring that services, supervision, and education for this group run optimally. To support this, employee motivation and performance must be continuously improved through balanced workload management and the practical implementation of job rotation. In an increasingly dynamic and competitive work environment, the tax office, as a government institution, has the challenge of ensuring that its employees are highly motivated and able to adapt to various work demands. One of the main challenges often faced is managing workload and implementing effective job rotation to improve employee performance. Based on these phenomena, tax offices need to understand how workload and job rotation can affect employee motivation and performance. With proper management, these two factors can be practical tools in increasing employee productivity and achieving more optimal tax revenue targets.

Employee performance can be influenced by several factors, such as workload, job rotation and employee motivation. According to Bruggen (2015), workload encompasses all tasks assigned to human resources and

must be completed within a predetermined timeframe. Based on the research results of Sarita (2022), Sulastris and Onsardi (2020), Paramitadewi (2017), and Setiawan (2016), it is stated that workload has a negative influence on employee performance. According to him, employee workload must be balanced so that employees can maximize performance. Meanwhile, according to the research results by Anggini et al. (2023) and Husin (2021), it is stated that workload has a positive effect on performance. A high workload can cause employee performance to improve. This is due to the pressure to meet increased task demands, enabling employees to work more efficiently and productively.

The second factor that affects employee performance is job rotation (Yusof et al, (2023) & Fernando (2019). Job rotation is a mechanism for moving employees from one job to another (Salih and Al, 2017). Based on the results of research by Lee and Lee (2018) and Rai and Maheshwari (2021) employee rotation can have a negative impact on the effectiveness of job development, job performance, and work and organizational engagement. On the other hand, according to Adjei and Dora (2022), employee rotation can increase work productivity, prevent employee boredom, and provide opportunities for employees to explore various career paths.

The third factor is motivation, which serves as a driving force that increases an employee's enthusiasm to collaborate and work more effectively to achieve greater satisfaction and results (Hasibuan, 2020). Based on the events that occurred at Tax Office XYZ related to the phenomenon of declining performance caused by workload, job rotation, and even employee motivation, it is necessary to conduct an in-depth study to determine whether these factors contributed to the decline in performance that took place at Tax Office XYZ. This study aims to analyze the relationship between workload and job rotation on employees in the Tax Office environment and its impact on performance.

2. RESEARCH METHODOLOGY

The method employed in this research is quantitative. The data collection process is conducted through research instruments, utilizing quantitative or statistical data analysis. The population in this study consists of all 120 employees at the XYZ Primary Tax Office. The sample consists of 100 employees who met the criteria and were available to participate in the study. The sample was taken through a saturated sampling technique. Saturated sampling is a sampling technique where all members of the population are sampled (Sugiyono, 2019). This approach was chosen because the total number of employees is relatively small and accessible, allowing the researcher to minimize sampling errors and obtain more comprehensive data. In this study, the four key objects of investigation are workload, job rotation, employee motivation, and employee performance.

The data used is then processed using the Structural Equation Model (SEM). According to Ghazali & Latan (2015), the validity test is considered valid if the loading factor has a value > 0.5 , and a variable in the questionnaire is considered reliable if the Composite Reliability coefficient value is > 0.7 . and hypothesis. The reliability test aims to assess the level of consistency of answers from respondents (Hair et al, 2019).

Table 1. Variable Operationalization

No.	Research Variable	Indicator	Scale
1.	Workload is the amount of work that an employee is expected to complete within a predetermined time, and involves the level of difficulty and variety of tasks assigned (Dessler, 2015)	1. Time pressure exerted 2. Overload 3. Responsibility 4. Type of work	Likert
2.	Rotation practices are activities that involve mobilizing employees across functional departments in an organization (Mohan & Gomathi, 2015).	1. Transfer of position 2. Periodic turnover 3. Change of city	Likert
3.	Demotivation arises when employees experience a loss of meaning in their work, lack adequate organizational support, and face heightened psychological pressure	1. Competence 2. Relatedness 3. Autonomy	Likert

No.	Research Variable	Indicator	Scale
	(Mladenova, 2024). This perspective is reinforced by (Rumyantseva et al., 2021), who explain that demotivation stems from two primary sources: (1) personal factors such as the failure to meet basic psychological needs; competence, relatedness, and autonomy and (2) structural factors, including role ambiguity, organizational injustice, and inconsistent management policies.	4. Structural factors 5. Role ambiguity 6. Organizational injustice 7. Inconsistent management policies	
4.	Employee performance refers to the extent to which individuals achieve expected outcomes and complete tasks that contribute directly to the organization's strategic goals, vision, mission, and targets. According to Cabarcos, Vázquez-Rodríguez, and Quiñoa-Piñeiro (2022) employee performance encompasses multiple dimensions, including task completion, work quality, initiative, and overall contribution to organizational effectiveness. This conceptualization aligns with the performance theory framework proposed by Campbell et al. (1993), which distinguishes between task performance (the effectiveness with which core job duties are executed) and contextual performance (the extent to which individuals contribute to the broader organizational environment)	1. Goals 2. Target	Likert

Based on various theories and empirical findings in previous studies, several hypotheses can be formulated that will be tested in this study:

1. Effect of workload on negative impact on employee motivation

According to Bakker & Demerouti (2007) workload is categorized as a job demand which, if not balanced by adequate job resources such as supervisory support, autonomy, and recognition, can trigger psychological exhaustion (burnout) and reduce intrinsic motivation. Gómez-Domínguez et al. (2022) demonstrated that excessive workload has a significant impact on burnout and the decline of work motivation. Similar findings were reported in a study published by *Frontiers in Psychology*, (2023) involving healthcare professionals in Southeast Europe, which confirmed that quantitative job demands are positively correlated with emotional exhaustion and low work motivation. Furthermore, (Syahrir and Falaah (2021) showed that mental health professionals exposed to high workloads, both technical and emotional, experience reduced motivation due to chronic stress. Collectively, these studies provide strong empirical evidence that excessive workload is a critical risk factor in diminishing employee motivation, primarily through mechanisms of stress, exhaustion, and an impaired work-life balance. Therefore, the proposed hypothesis:

H1: Excessive workload has a significant negative effect on employee motivation.

2. Effect of job rotation on negative impact on employee motivation

The study by Alizadeh Majd et al. (2024) revealed that job rotation in the petrochemical industry negatively affects employee performance and job satisfaction, particularly when not accompanied by appropriate human resource management strategies. These findings suggest that impaired motivation acts as a mediating factor in this negative relationship. Similarly, research by Ho et al. (2009) on nurses in Taiwan found that job rotation increases role stress, which in turn diminishes job satisfaction and intrinsic motivation. Ghaffari et al. (2021) further emphasized that rotation systems that fail to consider individual readiness and preferences can decrease work enthusiasm, as employees perceive a loss of control over their career trajectories. A meta-analysis published in *Frontiers in Psychology* (2021) found that overly frequent and poorly planned job rotations significantly increase emotional exhaustion, reduce work efficacy, and lower employee motivation. Likewise, Mohsan et al. (2011) noted in a study on the banking sector that although rotation may enhance organizational commitment, it tends to reduce short-term satisfaction and motivation due to adaptation challenges and role ambiguity. Overall, these findings

provide compelling evidence that while job rotation can be beneficial in specific contexts, excessive or misaligned implementation may diminish employee motivation through mechanisms such as adaptation stress, role instability, and a reduced sense of achievement. Therefore, the proposed hypothesis:

H2: Job rotation has a significant negative effect on employee motivation.

3. The effect of negative employee motivation on employee performance

Bakker and Demerouti (2007; 2011) asserted that when job demands, such as a heavy workload, are not balanced with adequate job resources (e.g., autonomy, support, and recognition), they lead to psychological exhaustion and a decline in intrinsic motivation. Gómez-Domínguez et al. (2022) found that high workload significantly contributes to burnout and decreased work engagement. Further, research by Syahrir and Falaah (2021) in the context of mental health professionals, it shows that chronic exposure to excessive workload reduces work motivation, which in turn affects productivity. A recent meta-analysis published in *Frontiers in Psychology* (2023) confirms that high quantitative job demands are positively correlated with emotional exhaustion and negatively associated with work motivation and quality of output. Taken together, these findings support the mediating role of motivation: as workload increases beyond sustainable levels, motivation deteriorates, resulting in lower performance outcomes. Therefore, the proposed hypothesis:

H3: Decreased employee motivation has a significant negative effect on employee performance.

4. The relationship between workload and the decline in employee motivation and its impact on employee performance

According to Bakker and Demerouti, (2007;2011), workload is a core job demand that, if not balanced with adequate job resources such as autonomy, supervisor support, and recognition, induces psychological exhaustion and undermines intrinsic motivation. This imbalance has been shown to diminish cognitive focus and emotional energy needed to sustain optimal job performance. Gómez-Domínguez et al. (2022) demonstrated that high workload contributes significantly to burnout and reduces engagement, which are key drivers of performance decline. Similarly, Syahrir and Falaah, (2021), in a study of mental health professionals, it was found that chronic overload correlates with a marked decrease in work motivation, which mediates lower productivity and quality of outcomes. A meta-analysis published in *Frontiers in Psychology*, (2023) further confirms that quantitative job demands are positively associated with emotional exhaustion and negatively correlated with motivation and task effectiveness. Collectively, these findings validate the mediating role of employee motivation: as workload escalates beyond manageable levels, motivation deteriorates, leading to suboptimal performance outcomes. Thus, the proposed hypothesis is:

H4: Workload negatively affects employee motivation and consequently impacts employee performance.

5. The relationship between job rotation and the decline in employee motivation and its impact on employee performance

Alizadeh Majd et al. (2024) In *Industrial & Commercial Training*, it indicates that job rotation within the petrochemical sector can adversely affect employee performance when not supported by effective HR strategies and training. The authors found that disrupted motivation mediates the negative relationship between rotation and performance outcomes. In essence, without proper systems in place, the very practice intended to foster development can degrade motivation and, via momentum loss, reduce performance. Corroborating this finding, a meta-analytic review in (*Frontiers in Psychology* 2021) noted that rapid or unplanned task rotations significantly increase emotional exhaustion and diminish motivation, leading to decreased job efficacy and task engagement. These patterns underscore that job rotation's impact depends heavily on organizational context: frequency, structure, and support determine whether it's a motivational enhancer or suppressor. Therefore, the proposed hypothesis is:

H5: Job rotation has a negative impact on employee motivation and, consequently, on employee performance.

3. RESULT AND DISCUSSION

Based on the results of data processing through path analysis with the Structural Equation Modeling-Partial Least Square (SEM-PLS) method, the calculation of the entire model has been carried out using SmartPLS 3.0 software. The model estimation results are visualized in the following path diagram:

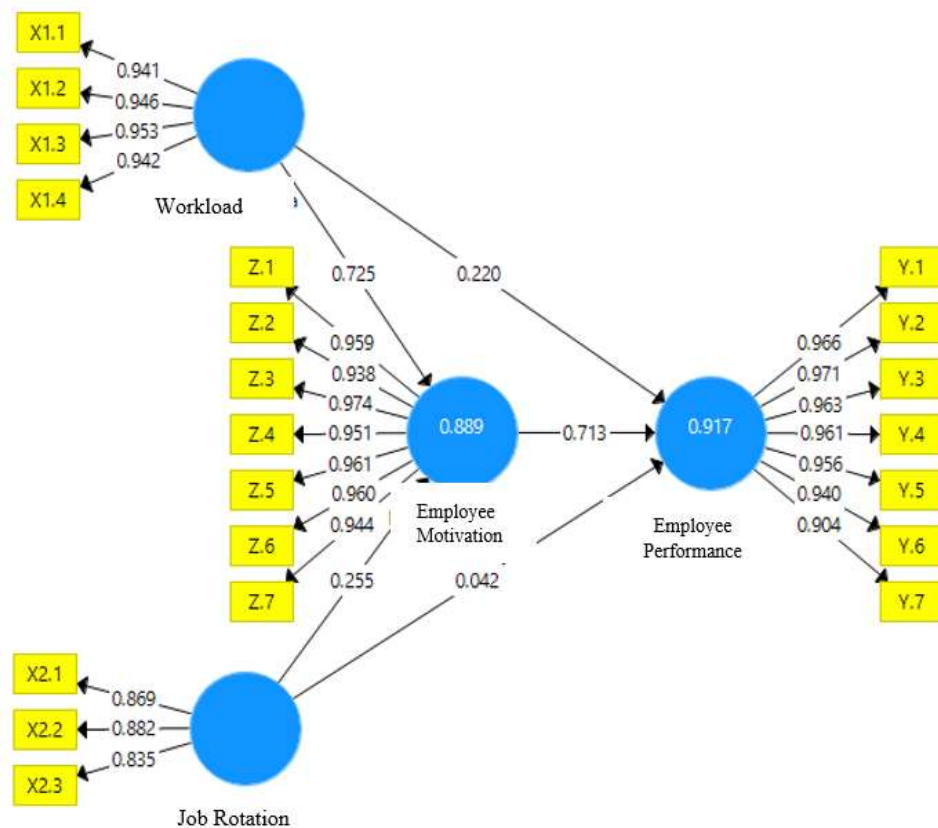


Figure 1. Path Diagram

In quantitative research that uses primary data, validity and reliability tests are required to ensure the quality of the measurement instrument. By applying the Structural Equation Modeling-Partial Least Square (SEM-PLS) method, validity is tested through convergent validity.

Table 2. AVE Test Results

Variable	AVE
Workload	0,894
Job Rotation	0,744
Employee Motivation	0,913
Employee Performance	0,906

As shown in Table 2, latent variables have an Average Variance Extracted (AVE) value greater than the minimum limit of 0.5 (Ghozali, 2021). This supports convergent validity, meaning that the indicators indeed represent the same underlying construct and can be considered valid measures. Meanwhile, the reliability test in the SEM-PLS method is conducted using SmartPLS software, which can be evaluated through Cronbach's alpha and Composite Reliability values. Values that meet the criteria indicate that the instrument used has a good level of reliability.

Table 3. Composite Reliability Test Results

Variable	Composite Reliability	Cronbachs Alpha	Description
Workload	0,971	0,960	Reliable
Job Rotation	0,897	0,828	Reliable
Employee Motivation	0,987	0,984	Reliable
Employee Performance	0,985	0,983	Reliable

In Table 3, it can be seen that the resulting Composite Reliability value for all constructs is above 0.70 (Ghozali, 2021) which indicates an excellent level of reliability. Thus, it can be concluded that all construct indicators are reliable. This implies that the indicators are reliably capturing the concept being assessed, and the results derived from them can be considered trustworthy. In other words, all manifest variables of the five latent variables analyzed have demonstrated accuracy, consistency, and validity in measuring their respective constructs.

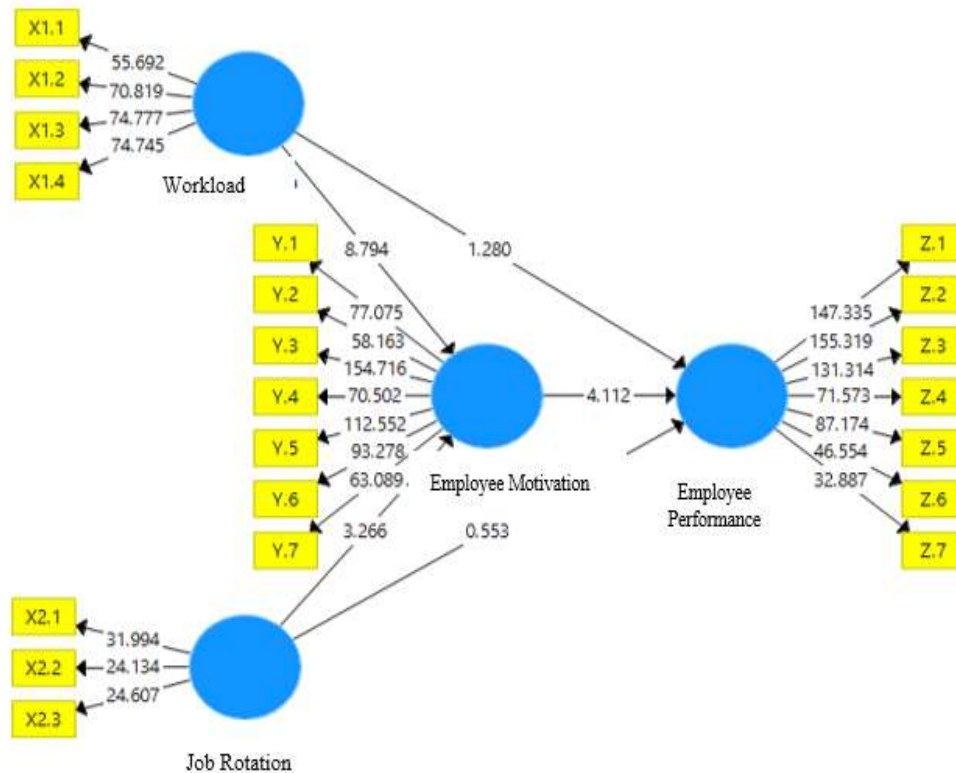


Figure 2. Inner Model Testing Results

Hypothesis testing in SmartPLS 3.0 is carried out through a bootstrapping procedure, which aims to estimate the significance of the relationship between variables in the research model. the hypothesis is accepted if the p-value is less than 0.05 and the t-statistic shows a significance value of more than 1.96, and vice versa (Ghozali & Latan, 2015) to evaluate whether the proposed hypothesis can be accepted or rejected. The detailed bootstrapping analysis results are presented in the following table.

Table 4. Hypothesis Test Results

Hypothesis	Variable	Original Sample (O)	t-Statistics (O/STDEV)	p-Values	Hypothesis Test Results
H ₁	Workload -> Employee Motivation	0,725	9,384	0,000	Accepted
H ₂	Job Rotation -> Employee Motivation	0,255	3,495	0,001	Accepted
H ₃	Employee Motivation -> Employee Performance	0,713	4,317	0,000	Accepted
H ₄	Workload -> Employee Motivation -> Employee Performance	0,517	3,181	0,002	Accepted
H ₅	Job Rotation -> Employee Motivation -> Employee Performance	0,182	4,223	0,000	Accepted

The findings of this study indicate that workload has a positive and significant influence on the decline in employee motivation. Workload was measured through indicators such as target pressure, task overload, high levels of responsibility, and the mismatch between tasks and employee competencies. Excessive workload contributes to mental and physical fatigue, reduces energy and focus, and ultimately diminishes work enthusiasm. This finding is supported Handayani et al. (2023) and Kirana et al. (2021), who found that workload exceeding individual capacity significantly reduces employee motivation, especially when not accompanied by organizational support or job autonomy.

Furthermore, frequent job rotation is shown to decrease employee motivation. Rapid position changes disrupt adaptation processes, cause psychological stress, and lead to reduced job satisfaction. Employees often feel they have not fully mastered their previous role before being transferred to a new one. This is consistent with Idris & Wahyudi (2021) and Simamora & Sihombing (2023), that high rotation frequency without adequate preparation and training creates role ambiguity, loss of direction, and a decline in intrinsic motivation.

These findings align with the Job Demands-Resources (JD-R) model, that high job demands (such as excessive workload and job rotation) without sufficient psychological resources (e.g., motivation, supervisor support, role clarity) will result in lower work engagement and performance. In this context, reduced motivation significantly contributes to the decline in employee performance. When motivation is disrupted by internal factors (e.g., excessive workload) or external factors (e.g., poorly managed rotations), employees struggle to maintain work enthusiasm and deliver optimal performance. This is corroborated by Souisa et al. (2025), who observed that low motivation correlates with decreased engagement, output quality, and goal achievement.

The study also confirms that workload affects employee performance indirectly through reduced motivation, indicating that motivation plays a significant mediating role. When a workload is perceived as excessive and misaligned with an employee's capacity, it leads to stress and a decline in work energy, initiative, and organizational contribution. These results are consistent with the findings of Mastur et al. (2023) and Ni'mah & Siswanto (2016), which demonstrates that motivation strongly mediates the effect of workload on performance, with the indirect effect exceeding the direct one.

Motivation and performance also decline when job rotation is not accompanied by structural support, adaptive training, or clear career direction. Employees may lack a sense of ownership over their work, feel disconnected from their environment, and struggle to maintain consistent performance. These conditions are aligned with Fatchurrohman et al. (2024), who emphasized that poorly managed rotations increase psychological strain and disrupt productivity. From a practical standpoint, Sulistyadi et al. (2016) highlighted that meaningful work, recognition of individual competence, and autonomy in personal development are critical factors in sustaining high work motivation. This highlights the importance of fostering a work culture that promotes empowerment and long-term professional development.

4. CONCLUSIONS

This study reveals that excessive workload and frequent job rotation have a significant negative impact on employee motivation, which in turn leads to a decline in employee performance. Workload, particularly when it involves high target pressure, task overload, disproportionate responsibilities, and a mismatch with employee competencies, contributes to mental and physical fatigue. Similarly, frequent job rotations disrupt employees' ability to adapt, hinder their sense of accomplishment, and reduce job satisfaction.

The findings demonstrate that employee motivation plays a mediating role in the relationship between workload, job rotation, and performance. When motivation is compromised, either due to internal pressure or external organizational practices, employees are less likely to perform optimally. This underscores the critical importance of managing workload realistically and implementing job rotation policies that are strategic, supportive, and aligned with employee readiness and capability.

REFERENCES

- Alizadeh Majd, A., Bell, R., Ali, S., Davoodi, A., & Nasirifar, A. (2024). The effect of job rotation on employee performance: the mediating role of HR strategy and training in the petrochemical industry. *Industrial and Commercial Training*, 56(2), 93–105.
- Anggini, E. R., Yusra, M., Razif, R., & Rais, R. G. P. (2023). Pengaruh kompetensi, motivasi kerja dan beban kerja terhadap kinerja petugas pemungut pajak bumi dan bangunan perdesaan dan perkotaan (PBB-P2) di Kecamatan Kualuh Hulu Kabupaten Labuhanbatu Utara. *Jurnal Akuntansi Malikussaleh (JAM)*, 2(4), 608–617.
- Bakker, A. B. , & Demerouti, E. (2011). Job demands–resources theory: Taking stock and looking forward. *Journal of Occupational Health Psychology*, 22(3), 273–285.
- Bruggen, A. (2015). An empirical investigation of the relationship between workload and performance. *Management Decision*, 53(10), 2377–2389.
- Cabarcos, A. , Vázquez Rodríguez, P. , & Quiñoa Piñeiro, A. (2022). Employee performance refers to the level of achievement of goals and work results produced by an individual in the context of their work. *Journal of Organizational Performance Studies*, 19(3), 115–130.
- Dessler, G. (2015). *Manajemen Sumber Daya Manusia*. Edisi 14. Jakarta: Salemba Empat.
- Direktorat Jenderal Pajak (DJP). (2024). *Economic And Taxation Outlook 2024*. www.pajak.go.id
- Fatchurrohman, M., Widodo, T., & Kusnadi, D. (2024). Dampak rotasi jabatan terhadap motivasi dan kinerja pegawai pada Dinas Sosial Provinsi Banten. *Jurnal Ekonomi Dan Manajemen STIE Mahardhika*, 21(1), 22–35.
- Frontiers in Psychology. (2021). Emotional exhaustion and motivational decline as predictors of task performance: A meta-analytic review. *Frontiers in Psychology*, 12, 1123.
- Frontiers in Psychology. (2023). Quantitative job demands and emotional exhaustion among healthcare workers in Southeast Europe: A multilevel analysis. *Frontiers in Psychology*, 14, Article 1023452.
- Ghaffari, A. , Mokhtari, M. , & Delavari, S. (2021). Investigating the impact of job rotation system on employee enthusiasm and psychological capital. *Iranian Journal of Management Studies*, 14(3), 567–568.
- Ghozali, I. (2021). Partial Least Square Menggunakan Program SmartPLS 3.2.9 untuk Penelitian Empiris. *Semarang (ID): Badan Penerbit Universitas Diponegoro*.
- Ghozali, I., & Latan, H. (2015). *Partial Least Squares Konsep, Teknik, dan Aplikasi Menggunakan Program SmartPLS 3.2. 9 Untuk Penelitian Empiris*. Badan Penerbit Universitas Diponegoro.
- Gómez-Domínguez, M.T., Díaz-Milanés, D., Fernández-González, L., & Díaz-Cabrera, D. (2022). The relationship between workload and work engagement: The mediating role of burnout. *International Journal of Environmental Research and Public Health*, 19(18), 11367.
- Handayani, R., Syahputra, R., & Wahyuni, I. (2023). Pengaruh beban kerja terhadap motivasi dan kinerja karyawan di PT Ciptajaya Sejahtera Abadi. *Jurnal Ilmiah Dinasti Manajemen*, 4(2), 144–155.
- Hasibuan, M. S. (2020). *Manajemen Sumber Daya Manusia Edisi Revisi*. Jakarta: PT. Bumi Aksara.
- Ho, C. C. , Chiang, H. Y. , & Hsu, Y. Y. (2009). Role stress and employee outcomes: A case of Taiwanese nurses. *International Journal of Human Resource Management*, 20(8), 1690–1770.
- Husin, H., Nurwati, N., & Aisyah, S. (2021). Pengaruh Beban Kerja dan Kompensasi Terhadap Kinerja Pegawai Pada Badan Pengelolaan Keuangan dan Aset Daerah Kabupaten Konawe Selatan. *Equilibrium: Jurnal Ilmiah Ekonomi, Manajemen Dan Akuntansi*, 10(1).
- Idris, I., & Wahyudi, S. (2021). Job rotation and work motivation: Will it improve employee performance? *Webology*, 18 (Special Issue), 1086–1098. <https://doi.org/10.14704/WEB/V18SI04/WEB18183>
- Kirana, A., Prasetyo, R. , & Wibowo, Y. (2021). Dampak beban kerja terhadap motivasi perawat COVID 19 di Provinsi Maluku. *Dampak Beban Kerja Terhadap Motivasi Perawat COVID-19 di Provinsi Maluku*, 19(2), 451–463.
- Lee, H., Kim, J. M., & Han, J. W. (2017). Impact of job rotation stress in nurses on psychological well-being: focusing on mediating effect of challenge assessment and hindrance assessment. *Journal of the Korea Academia-Industrial Cooperation Society*, 18(10), 373–381.
- Lee, Y., & Lee, J. Y. (2018). A multilevel analysis of individual and organizational factors that influence the relationship between career development and job-performance improvement. *European Journal of Training and Development*, 42(5/6), 286–304.

- Mastur, M., Hafidz, P., Fitriani, E., Dzulfikar, D., & Sativa, R. O. (2023). Improving Employee Performance Through Workload and Work Motivation at the Darunnajah Islamic Boarding School. *Journal of Applied Management Research*, 3(2), 86–92. <https://doi.org/10.36441/jamr>
- Mladenova, T. (2024). Demoralization and Demotivation in the Organization. *Psychological Research (in the Balkans)*, 27(2), 55–62.
- Mohan, K., & Gomathi, S. (2015). The effects of job rotation practices on employee development: An empirical study on nurses in the hospitals of Vellore district. *Mediterranean Journal Of Social Sciences*, 6.
- Mohsan, F., Nawaz, M. M., Khan, M. S., Shaukat, Z., & Aslam, N. (2011). Are employee motivation, commitment and job involvement inter-related: Evidence from banking sector of Pakistan—*International Journal of Business and Social Science*, 2(17).
- Ni'mah, U., & Siswanto, S. (2016). Beban kerja karyawan perbankan, implikasinya terhadap kinerja karyawan melalui variabel motivasi. *Journal of Business & Banking*, 6(2), 241–256.
- Paramitadewi, K. F. (2017). Pengaruh beban kerja dan kompensasi terhadap kinerja pegawai Sekretariat Pemerintah Daerah Kabupaten Tabanan. *Doctoral dissertation, Udayana University*.
- Rai, A., & Maheshwari, S. (2020). Exploring the mediating role of work engagement between the linkages of job characteristics with organizational engagement and job satisfaction. *Management Research Review*, 44(1), 133–157. <https://doi.org/10.1108/MRR-10-2019-0442>
- Ravikumar, D. B., Mohan, D. K., & Ram, D. V. S. (2020). The Influence of Job Rotation Practices on Employee Performance, Mediation Effect of Human Factor and Motivation. *International Journal of Management and Humanities*, 4(6), 24–29.
- Rumyantseva, I. A., Zhernakova, M. B., & Krotenko, T. Y. (2021). Employee demotivation: Factors and causes of employee demotivation. *Scientific Journal Economic Systems*, 1(181), 102–108.
- Salih M. O. I., & Al.Ibed A. A. Y. (2017). Job Rotation & Its Impact on employees' Performance: An Empirical Study among Employees at Red Sea University, Sudan. *International Journal of Scientific Research and Management*.
- Saraswati, A. M. (2024). Peran Mekanisme Tata Kelola Perusahaan Sebagai Variabel Moderasi Praktik Koneksi Politik Terhadap Agresivitas Pajak. *Organum: Jurnal Saintifik Manajemen Dan Akuntansi*, 7(2), 1–12.
- Saraswati, A. M., Zidnia, R., & Wulan, M. (2024). Optimalisasi Edukasi Perpajakan Bagi Generasi Z Sebagai Calon Wajib Pajak Sebagai Upaya Menumbuhkan Kepatuhan Perpajakan Pada Siswa-Siswi SMK Setia Negara. *Budimas: Jurnal Pengabdian Masyarakat*. 6(1).
- Sarita, B., Nur, N., & Suleman, N. R. (2022). The role of training, work discipline, workload, and emotional intelligence on the performance. *World Journal of Advanced Research and Reviews*, 16(3), 873–883.
- Simamora, R., & Sihombing, D. (2023). Pengaruh rotasi kerja terhadap beban psikologis dan motivasi pegawai redaksi media lokal. *Jurnal Ekonomi dan Manajemen STIE Mahardhika*, 20(2), 88–98.
- Souisa, D., Marpaung, E., & Adisaputra, F. (2025). Motivasi kerja sebagai determinan kinerja pegawai di sektor perpajakan pemerintah. *Jurnal Kepemimpinan dan Kinerja*, 13(1), 18–34.
- Sugiyono. (2019). *Metode penelitian kuantitatif, kualitatif dan R&D*. Jakarta: Alfabeta.
- Sulastri, S., & Onsardi, O. (2020). Pengaruh Stres Kerja, dan Beban Kerja, terhadap Kinerja Karyawan. *Journal of Management and Bussines (JOMB)*, 2(1), 83–98.
- Sulistiyadi, Y., Sulistiyadi, K., & Eddyono, F. (2016). Developing organization citizenship behavior of employees in the hospitality industry through organizational culture, emotional intelligence and work motivation. *International Journal of Science and Technology*, 5(11), 567–578.
- Syahrir, S., & Falaah, A. (2021). Workload and job stress of mental health professionals during the pandemic: A case study. *Journal of Occupational Psychology*, 52, 88–97.
- Yusof, M. A. M., Zainudin, M. Z., Rawi, A. H. M., & Isa, M. F. M. (2023). Impact of job rotation on employee performance through job satisfaction in the public civil service Melaka. *Journal of Human Capital Development (JHCD)*, 16(1), 1–11.