
The Influence of Work Environment and Employee Placement on Job Satisfaction and its Impact on Intention to Quit

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ABSTRACT

This study examines the impact of the work environment and employee placement on job satisfaction and how these factors influence the intention to quit among employees in the West Java III Regional Tax Office. Using a quantitative descriptive approach, this research involved a sample of 243 employees directly engaged in tax collection, with data collected via an online questionnaire. The Structural Equation Modeling (SEM) technique was employed for data analysis. The findings reveal that both the work environment and employee placement have a significant positive effect on job satisfaction. A supportive work environment and proper employee placement that aligns with employee skills and qualifications lead to higher job satisfaction and lower intentions to quit. On the contrary, a poor work environment and inappropriate employee placement contribute to increased turnover intentions. Additionally, job satisfaction mediates the relationship between the work environment, employee placement, and the intention to quit. The study highlights the critical role of non-physical work environments, such as organizational culture and employee relations, in influencing job satisfaction. Furthermore, mismatches between employee placement and competencies can aggravate turnover intentions. This research offers valuable insights for the human resource management of government institutions, particularly the Directorate General of Taxes, by suggesting that improving the work environment and ensuring the proper placement of employees can enhance job satisfaction and reduce turnover. The findings suggest practical strategies for managing human resources, ultimately aimed at minimizing employee turnover rates and maintaining organizational effectiveness in tax revenue collection.

Keywords: Work Environment, Employee Placement, Job Satisfaction, Intention To Quit

INTRODUCTION

The concept of job satisfaction has garnered considerable attention within the field of human resource management, given its critical impact on organizational performance, employee retention, and overall productivity. In particular, the factors that influence job satisfaction, such as the work environment and employee placement, have become pivotal areas of study, especially in sectors where employee retention is essential for institutional success. Among the numerous government institutions in Indonesia, the Directorate General of Taxes (DGT) stands out due to its significant role in securing state revenues, which makes understanding the dynamics of job satisfaction and turnover

intention among its employees particularly important.

This paper explores the influence of the work environment and employee placement on job satisfaction and their subsequent impact on an employee's intention to quit. Drawing upon the latest studies and organizational theories, this introduction delves into the relevance of these factors, focusing on their implications for the DGT, which faces unique challenges due to its vast workforce and critical governmental functions. The study aims to provide a comprehensive understanding of the relationships between these variables and offers insights into how organizations can mitigate turnover by improving job satisfaction



through better management of the work environment and employee placement.

The Importance of the Work Environment in Job Satisfaction

The work environment is broadly categorized into physical and non-physical elements, each playing a crucial role in shaping employee experiences and satisfaction. According to Sedarmayanti (2009), the work environment encompasses all conditions, both tangible and intangible, that surround employees while they perform their duties. The physical aspects of the work environment, such as office layout, noise levels, lighting, and air quality, directly impact an employee's comfort and efficiency. For instance, research by Nitisemito (1992) demonstrated that an optimally designed physical work environment contributes significantly to reducing employee stress, thereby enhancing job satisfaction. Factors such as adequate lighting, proper air circulation, and organized spatial arrangements help in creating a conducive work atmosphere that supports employee well-being.

Lighting, in particular, has been identified as a fundamental aspect of the physical work environment that influences job satisfaction. Studies have shown that insufficient lighting can lead to eye strain, fatigue, and decreased concentration, all of which negatively affect productivity and job satisfaction (Nitisemito, 1992). Moreover, air quality and ventilation are crucial for maintaining employee health. Poor air circulation in enclosed spaces can lead to discomfort and health problems, reducing employee morale and productivity (Nitisemito, 1992). In contrast, a well-ventilated office with a comfortable temperature can significantly improve employee satisfaction by fostering a more pleasant working environment.

Noise control is another vital component of the physical work environment. Excessive noise, especially in open office spaces, can lead to distractions, increased stress levels, and lower productivity. Employees who are constantly distracted by noise may experience frustration, which could diminish their job satisfaction and increase their intention to quit. Nitisemito (1992) emphasizes that noise

management in the workplace is essential for creating a focused and productive work environment, and organizations should invest in solutions such as soundproofing or designated quiet zones to mitigate the impact of noise on employee performance.

While the physical aspects of the work environment are essential, non-physical elements such as organizational culture, leadership, and interpersonal relationships are equally important in determining job satisfaction. Robbins & Judge (2013) argue that the non-physical work environment, including the nature of employee relationships and the level of support from management, plays a critical role in shaping an employee's overall job satisfaction. A supportive and collaborative work environment fosters positive interpersonal relationships and creates a sense of belonging among employees, which can lead to higher job satisfaction and lower turnover intentions.

Interpersonal relationships at work, particularly the quality of relationships between employees and their supervisors, have a profound effect on job satisfaction. Research by Wu and Spector (2022) highlighted that employees who feel supported by their supervisors and peers are more likely to be satisfied with their jobs and less likely to contemplate leaving the organization. A non-physical work environment that promotes open communication, mutual respect, and recognition of employee contributions not only enhances job satisfaction but also reduces the likelihood of turnover. In contrast, a toxic work environment characterized by poor communication, lack of support, and negative interpersonal dynamics can lead to dissatisfaction, stress, and increased turnover intentions.

Employee Placement and Its Role in Enhancing Job Satisfaction

Employee placement, which refers to the process of assigning individuals to roles that match their skills, qualifications, and interests, is another crucial factor that influences job satisfaction. When employees are placed in positions that align with their competencies and career goals, they are more likely to feel motivated, engaged, and satisfied with their

jobs. However, mismatched placements, where employees are assigned to roles that do not utilize their skills or meet their career aspirations, can lead to frustration, disengagement, and higher turnover intentions.

Bahri et al. (2019) underscore the importance of proper employee placement, emphasizing that organizations must carefully assess an individual's skills, experience, and preferences before assigning them to a particular role. Employee placement should be based on a thorough understanding of both the organization's needs and the employee's strengths to ensure that the individual is positioned for success. Poor placement decisions, on the other hand, can lead to job dissatisfaction, as employees may feel underutilized or overwhelmed by responsibilities that do not match their capabilities.

The Person-Job Fit Theory, proposed by Kristof-Brown et al. (2005), further highlights the importance of aligning employees with roles that match their skills and interests. According to this theory, job satisfaction is highest when there is a good fit between an individual's abilities and the demands of the job. Employees who feel that their skills are being appropriately utilized are more likely to experience job satisfaction and remain committed to the organization. Conversely, employees who perceive a mismatch between their skills and job requirements are more likely to experience job dissatisfaction, which can lead to increased turnover intentions.

In the context of the DGT, where employee placement is often driven by organizational needs rather than individual preferences, the risk of job dissatisfaction is heightened. The annual rotations of employees within the DGT, as noted by Oktavia & Ali (2022), often force individuals to adapt to new roles and work environments that may not align with their skills or career goals. While these rotations are intended to develop a more versatile workforce, they can also lead to frustration and disengagement among employees who feel that their skills are not being properly utilized. This can increase turnover intentions, particularly if employees believe that their career

development is being hindered by frequent rotations.

Moreover, research by Wang & Xu (2020) suggests that employee placement should not only consider an individual's current skills but also provide opportunities for career growth and development. Employees who feel that their roles offer opportunities for advancement and skill development are more likely to be satisfied with their jobs and remain loyal to the organization. In contrast, employees who feel stagnated or pigeonholed into roles that do not offer growth potential are more likely to seek opportunities elsewhere, leading to higher turnover rates.

Job Satisfaction as a Mediator of Turnover Intention

Job satisfaction is widely recognized as a critical mediator between the work environment, employee placement, and turnover intention. Turnover intention, which refers to an employee's conscious desire to leave their current organization, is often driven by dissatisfaction with various aspects of their job, including the work environment and their role within the organization. According to Mobley et al. (1978), job dissatisfaction is a key predictor of turnover intentions, with employees who are dissatisfied with their jobs being more likely to seek alternative employment.

Locke (1976) defines job satisfaction as the emotional response an individual has to their job, based on whether the job meets their expectations and needs. When employees feel that their work environment is supportive and that they are placed in roles that align with their skills and career goals, their job satisfaction increases, which in turn reduces their turnover intentions. Conversely, when employees experience a poor work environment or are placed in roles that do not match their abilities, their job satisfaction decreases, leading to higher turnover intentions.

Research by Wright & Cropanzano (2000) supports this view, emphasizing that job satisfaction is a significant determinant of employee retention. Their study found that employees who are satisfied with their jobs are more engaged, productive, and loyal to the

organization. In contrast, employees who are dissatisfied with their jobs are more likely to exhibit behaviors such as absenteeism, low productivity, and a desire to quit. As such, organizations that prioritize job satisfaction are more likely to retain their employees and reduce turnover rates.

In the case of the DGT, job satisfaction is influenced by several factors, including the high demands of the job, frequent rotations, and the pressure to meet performance targets. Purba & Simarmata (2023) found that DGT employees often face significant stress due to the nature of their work, particularly when dealing with difficult taxpayers and the pressure to meet revenue targets. If not managed properly, these stressors can lead to burnout, decreased job satisfaction, and increased turnover intentions.

To mitigate these challenges, the DGT must focus on creating a supportive work environment that fosters employee well-being and job satisfaction. This includes ensuring that employees are placed in roles that match their skills and providing opportunities for career development and advancement. By addressing these factors, the DGT can enhance job satisfaction, reduce turnover intentions, and improve overall organizational performance.

METHOD

This research adopts a quantitative approach with a descriptive explanatory research design. Quantitative research emphasizes the collection of numerical data and statistical analysis to obtain measurable information. The primary focus of this study is to analyze the causal relationship between the work environment, employee placement, job satisfaction, and intention to quit. To test the research hypotheses, the statistical analysis technique used is **Structural Equation Modeling (SEM)**, which is an advancement of path analysis, allowing for a more comprehensive determination of causal relationships.

In this study, the variables used consist of independent variables, dependent variables, and a mediating variable. The independent variables are the work environment and employee placement. The dependent variable is

Conclusion

In conclusion, the work environment and employee placement play critical roles in shaping job satisfaction, which in turn influences turnover intention. A supportive and well-designed work environment, both physically and non-physically, enhances employee comfort, productivity, and job satisfaction. Similarly, proper employee placement that aligns with an individual's skills and career aspirations increases job satisfaction and reduces turnover intentions. Conversely, poor work environments and mismatched placements can lead to frustration, disengagement, and an increased desire to quit.

For organizations like the DGT, where employee turnover can significantly impact institutional effectiveness, addressing these factors is crucial. By creating a positive work environment and implementing effective employee placement strategies, the DGT can enhance job satisfaction and reduce turnover intentions, ultimately contributing to the organization's long-term success. Further research into the specific dynamics of these relationships within the DGT will provide valuable insights for improving employee retention and organizational performance. the intention to quit, while job satisfaction serves as the mediating variable, explaining the relationship between the independent and dependent variables.

Primary data were collected using a questionnaire distributed online to respondents, who are employees at the West Java III Regional Office of the Directorate General of Taxes (DGT), directly involved in tax revenue. The questionnaire contains a series of questions designed to measure respondents' perceptions of the research variables, using a **5-point Likert scale**, where 1 indicates "Strongly Disagree" and 5 indicates "Strongly Agree." The questionnaire was distributed through a Google Form to the employees' WhatsApp groups in the West Java III DGT regional office, allowing respondents to provide answers independently following the given instructions.

In the selection of samples, a **random sampling** technique was employed, with the

sample size calculated using the **Isaac and Michael** formula at a 5% error rate. Based on this formula, from a total population of 773 employees involved in tax collection at the West Java III Regional Office of the DGT, a sample size of 243 respondents was obtained. Respondents were selected from various tax offices (KPP) in the region, consisting of different positions, including Account Representatives, Tax Audit Functionals, and Tax Valuation Functionals, who have **Key Performance Indicators (KPI)** related to tax revenue.

Data collection also involved a literature review as a source of secondary data. The literature review was conducted by examining various books, scientific journals, research articles, and official reports relevant to the research topic. These secondary data were used to support the analysis and discussion of research findings and provide a solid theoretical foundation for interpreting the results.

Once the data were collected, the next step was to conduct statistical analysis. Descriptive analysis was used to describe the characteristics of respondents and research variables. Data processing was done by calculating the frequency, percentage, and average score of respondents' answers to each

question in the questionnaire. Additionally, a reliability test was conducted to ensure that the data collection instrument, the questionnaire, was reliable and consistent in measuring the variables being studied.

Hypothesis verification was performed using the SEM model. SEM allows for testing both direct and indirect relationships between variables, as well as measuring the extent of influence that each variable has on others. SEM was also used to assess the mediating effect of job satisfaction on the relationship between the work environment and intention to quit, as well as between employee placement and intention to quit. This process involved calculating the path coefficients for each relationship and testing the statistical significance of these coefficients to determine whether the research hypotheses could be accepted or rejected.

In addition, the advantage of using PLS is that it can estimate the size of the model in validity and reliability testing and produce parameters from the structural model that tests the strength of the hypothesized relationship. In the analysis test, PLS uses two evaluations, namely the measurement model (outer model) and the structural model (inner model) (Ghozali, 2021). The following is the SEM model for this study:

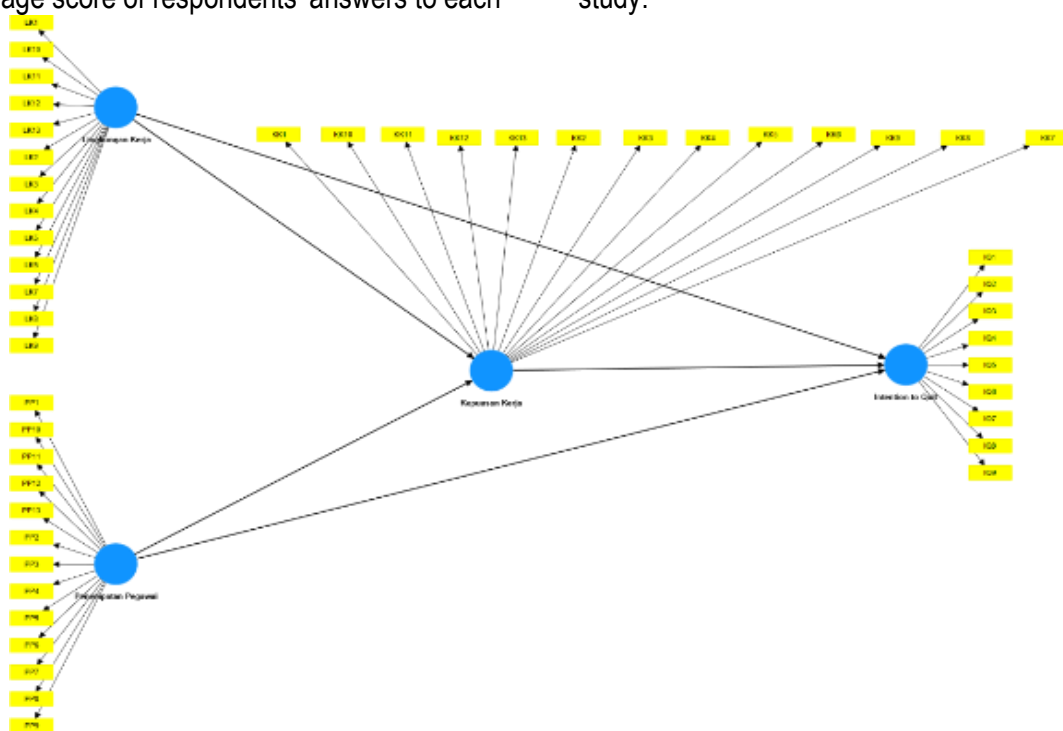


Figure 1. Structural Path Diagram Model (SEM-PLS)

Overall, the research methods were designed to provide a deep understanding of how the work environment and employee placement influence job satisfaction, and how job satisfaction, in turn, impacts the intention to quit among employees at the West Java III Regional Office of the DGT. The data collected from respondents were systematically analyzed to provide answers to the research questions and support the development of managerial solutions relevant to the issues being addressed.

RESULT and DISCUSSION

The R-Squared value analysis aims to describe the impact of a combination of

exogenous variables on endogenous variables. Interpretation of values is carried out based on the provision that if the R-Squared value of a variable is closer to 1, the stronger the relationship between the variables (Hair et al., 2017). The categories of interpretation of the values are $R^2 < 0.25$ is said to be weak, $0.25 \leq R^2 < 0.50$ is said to be moderate, $0.50 \leq R^2 < 0.75$ is said to be strong and $R^2 \geq 0.75$ is categorized as very strong (Ghozali, 2021). So in this study with the help of SmartPLS software, the R-squared value was obtained as seen from the Squared Multiple Correlations output as follows:

Table 1. R-Squared Value Results

| Variable Description | R-Squared | R Squared Adjusted |
|----------------------|-----------|--------------------|
| Intention to Quit | 0.209 | 0.199 |
| Job satisfaction | 0.638 | 0.635 |

Source: SmartPLS Output (2024)

Based on table 4.14, the R-Squared value for job satisfaction is 0.635 which is classified as moderate influence strength, this means that the exogenous variables of the work environment and employee placement are able to explain the job satisfaction variable by 63.8%. This indicates that the combination of work environment and employee placement variables makes a moderate contribution in predicting the level of job satisfaction. With a moderate R-squared value, this model can be considered quite effective in explaining the relationship between these variables so that the model is considered quite strong (Savitri et.al., 2021). While the R Squared value for intention to quit is quite small, only 0.209. This means that the variables of the work environment, employee placement and job satisfaction only contribute

20.8% to explaining the intention to quit variable in the model. So the model is considered weak.

Q2 Predictive Relevance

The analysis of Q2 value aims to measure how good the observation value produced by the model and also its parameter estimates. Through this analysis, it provides an understanding of how well the prediction model is able to explain the variations in the observed data. The measurement provisions are known through the provisions, namely the $Q^2 > 0$ shows that the model has a predictive relevance value and $Q^2 < 0$ shows that the model does not have a predictive relevance value (Ghozali & Latan, 2015). The Q2 results are obtained from the calculation of $1 - SSE / SSO$, SSE is the Sum Square Error and SSO is the Sum Square Observation. The following results for the Q2 test are described in table 4.14.

Table 2. Q2 Predictive Relevance Values

| | SSO | SSE | Q ² (=1-SSE/SSO) |
|-------------------------|-----------|-----------|-----------------------------|
| Intention to Quit(Y) | 2,187,000 | 1,885,742 | 0.138 |
| Job Satisfaction (Z) | 3,159,000 | 1,915,163 | 0.394 |
| Work Environment (X1) | 3,159,000 | 3,159,000 | |
| Employee Placement (X2) | 3,159,000 | 3,159,000 | |

Source: SmartPLS Output (2024)

Based on table 4.15, it is known that the Q2 value shows that the job satisfaction variable has a value of $0.394 > 0$. This means that the

work environment variable (X1) and employee placement (X2) have predictive relevance to job satisfaction (Z). This value indicates that the

research model is able to explain around 39.4% of the variation in job satisfaction. With a positive and significant Q2 value with a moderate value, it can be concluded that this research model is effective in predicting job satisfaction. While the Q2 value for the intention to quit variable has a figure of $0.138 > 0$. This means that the work environment variable (X1), employee placement (X2) and job satisfaction (Z) have predictive relevance to intention to quit (Y). This value indicates that the research model is able to explain around 13.8% of the variation in intention to quit. Although it has a positive value, the figure of 13.8% is quite weak in explaining that the research model has not been

able to significantly explain the intention to quit variable based on the research model.

Path Coefficient

Path coefficient is a statistical measure used in path analysis and structural models in SEM (Structural Equation Modeling) to measure the strength and direction of the relationship between variables in the model. If the path coefficient is positive, it indicates a positive relationship, but if the value is negative, it indicates a negative relationship. In addition, if the value is getting closer to 1 or -1, it indicates a stronger relationship and if the value is close to 0, it indicates a weak relationship (Garson, 2016).

Table 4.16 Path Coefficient Values

| | Job satisfaction | Intention to Quit |
|--------------------|------------------|-------------------|
| Work environment | 0.179 | -0.12 |
| Employee Placement | 0.661 | 0.113 |
| Job satisfaction | | -0.46 |

Source: SmartPLS Output (2024)

The results of the study showed that positive values on the path coefficient (0.179) and (0.661) indicate a positive relationship between the work environment (X1) and employee placement (X2) on job satisfaction (Y). This means that the higher the perception of the work environment and employee placement, the higher the level of job satisfaction. This is the better the work environment and employee placement, the more it increases the sense of satisfaction in working for employees. Employee placement has a stronger relationship with job satisfaction than the work environment.

The work environment and job satisfaction variables show negative values on the path coefficient (-0.120) and (-0.460) a good work

environment will reduce the desire to leave the employee. The job satisfaction variable has the strongest relationship to the desire to leave the institution. While the employee placement variable has a positive value on the desire to leave with a path coefficient value of 0.113. This indicates that there is an influence of employee placement on the desire to leave the institution if the employee placement is not in accordance with what is expected by the employee

Model Fit Test

Before conducting the next stage of verification analysis testing, a test of the suitability of the research model is carried out as an initial stage in compiling the PLS SEM model as follows:

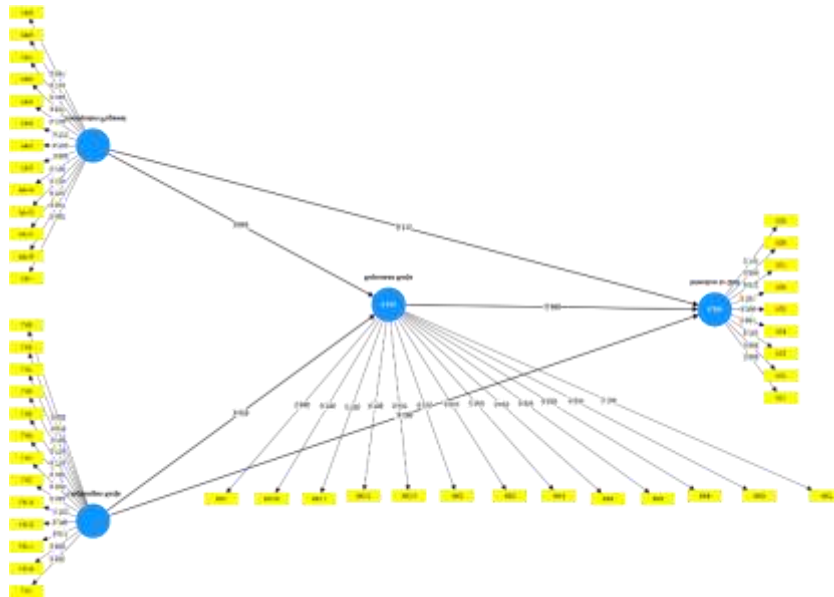


Figure 2. PLS SEM Model

The next stage is to test the model's suitability using questionnaire data from 243 research respondents. The overall model's suitability test can be done using measurements of indicators, namely the Standardized Root Mean Square Residual (SRMR), where the PLS model is declared to have met the model fit criteria if the SRMR value is in the range of 0.080 - 0.10. So the results of the model's suitability test by looking at the SRMR value in this study are as follows:

Table 3. Fit Test Model Values

| | Saturated model | Estimated model |
|------|-----------------|-----------------|
| SRMR | 0.081 | 0.081 |

Source: SmartPLS Output (2024)

Based on the results of the fit model analysis test presented in table 4.17, it is known that the Standardized Root Mean Square Residual (SRMR) value is 0.081. The calculation result of 0.081 is in the range of 0.080-0.10 so it can be said that the model used is suitable.

Hypothesis Testing

a. Direct Effect Testing

The direct influence test is conducted to see the value of the influence of the dependent variable on the independent variable directly without using an intervening variable (Juliandi, 2023). The following are the results of the calculation of the direct influence test between variables:

Table 4. Direct Effect Test

| Relationship between Variables | Path Coefficient | P Values | 95% Confidence Interval of Path Coefficient | | F Square |
|--|------------------|----------|---|-------------|----------|
| | | | Lower Limit | Upper Limit | |
| Work Environment > Job Satisfaction | 0.179 | 0.01 | 0.024 | 0.31 | 0.04 |
| Employee Placement > Job Satisfaction | 0.661 | 0.00 | 0.549 | 0.78 | 0.58 |
| Employee Placement > Intention to Quit | 0.113 | 0.26 | 0.096 | 0.30 | 0.00 |
| Work Environment > Intention to Quit | -0.120 | 0.13 | 0.280 | 0.03 | 0.00 |

| | | | | | | |
|--------------------------------------|--------|---|-------|-------|---|------|
| Job Satisfaction > Intention to Quit | -0.460 | 0 | 0.00 | - | - | 0.09 |
| | | | 0.656 | 0.240 | | 7 |

Source: SmartPLS Output (2024)

Based on the results of the hypothesis testing above, it can be understood as follows:

1. The first hypothesis (H1) is that there is an influence of the work environment on job satisfaction, accepted (significant)

Namely, there is a direct influence of the work environment on job satisfaction with a path coefficient (0.179) and p value (0.017 < 0.05). Every change in the work environment will increase employee job satisfaction in the DJP West Java III Regional Office by 0.179. In the 95% confidence interval, the influence of the work environment in increasing job satisfaction lies between 0.024 and 0.317. This means that if the DJP does not intervene in changes to the work environment, the minimum influence on employee job satisfaction is 0.024. Meanwhile, if the institution maximizes changes to the work environment for the better, it will provide a maximum influence of 0.317. However, the level of influence of the work environment on job satisfaction can be said to be low (f square: 0.043 < 0.15) so that improvements in the work environment do not have much effect on increasing employee job satisfaction. This is in line with a study by Sandi Marta (2019) which states that although the physical and non-physical work environment has the potential to influence job satisfaction, the effect is not always strong. A comfortable work environment can be important, but there are several studies that show that internal factors such as intrinsic motivation and job responsibility tend to have a greater influence on employee job satisfaction (Yuliantini and Santoso, 2020). In several studies, the work environment is often considered a factor that influences employee job satisfaction. However, there are also cases where the influence of the work environment on job satisfaction is insignificant or small. This usually occurs when other factors such as motivation,

leadership style, or reward systems are more dominant in influencing job satisfaction (Ranayudha, 2020)

2. The second hypothesis (H2) is that there is an influence of employee placement on job satisfaction (significant)

That is, there is an influence of employee placement on job satisfaction with a path coefficient (0.61) and p value (0.000 < 0.05). Every change in employee placement that is in accordance with employee desires will increase employee job satisfaction in the DJP West Java III Regional Office environment by 0.61. In the 95% confidence interval, the influence of the work environment in increasing job satisfaction lies between 0.549 and 0.780. This means that if the DJP does not make changes to employee placement, the minimum influence on employee job satisfaction is 0.549. Meanwhile, if the institution makes good employee placement according to employee expectations, it will provide a maximum influence of 0.378. The level of influence of changes on job satisfaction can be said to be very high (f square: 0.589 > 0.35) so that changes in employee placement will boost employee job satisfaction, and vice versa.

This is in line with Apriyani and Irianto's research (2020) that appropriate employee placement can increase job satisfaction by ensuring that workers are in positions that match their skills and experience, so that they feel appreciated and motivated. In line with Mayasari's research (2023) which shows that appropriate employee placement has a significant effect on job satisfaction. In a study at PT Indah Kiat Pulp & Paper, it was found that employee placement that matches their skills and qualifications significantly increases job satisfaction.

3. The third hypothesis (H3) that there is an influence of the work environment on the intention to quit is rejected.

That is, there is no direct influence of the work environment on the desire to leave (intention to quit) with a path coefficient (-0.120) and p value ($0.139 > 0.05$). Any changes in the work environment will not have a significant direct effect on reducing the intention to quit in the DJP Kanwil Jawa Barat III office environment. The level of influence of employee placement on the intention to quit can also be said to be low (f square: $0.008 < 0.15$). Several other studies indicate that even though the work environment is bad, if there are other strong factors (for example, financial rewards or good relationships with superiors), employees may stay and the intention to quit does not increase significantly. For example, research at PT Bintang Muara Kie Raha shows that the work environment does have an effect on turnover intention, but when examined together with other factors such as work stress and workload, the effect can be more significant (Kamis, Sabuhari and Kamal, 2021). Several studies have shown that the work environment does not always have a significant effect on the intention to quit when other factors, such as job satisfaction, organizational climate, or work motivation, are more dominant. Thus, although the work environment can affect employees' intention to quit, its influence is often stronger when combined with other factors such as stress and workload.

4. The fourth hypothesis (H4) is that there is an influence of employee placement on intention to quit and is rejected.

That is, there is no influence of employee placement on increasing the desire to leave (intention to quit) with a path coefficient (0.113) and p value ($0.265 > 0.05$). Any changes in employee placement that are in accordance with employee desires will not have a significant direct effect on employee job satisfaction in the DJP Kanwil Jawa Barat III office environment. The level of influence of employee placement on intention to quit can also be said to be low (f square: 0.005

< 0.15). This is in line with research by Riana, Marsari and Piartini (2019) which shows that factors such as job insecurity or job dissatisfaction more often trigger the intention to quit than just employee placement factors. Several studies have also shown that in addition to proper placement, other factors such as workload, relationships between coworkers, and compensation have a more significant impact on intention to quit than just employee placement (Anifa, 2023).

5. The fifth hypothesis (H5) is that there is an influence of job satisfaction on intention to quit and is accepted (significant).

That is, there is a significant positive direct influence of job satisfaction on increasing the desire to leave with a path coefficient (-0.460) and p value ($0.000 < 0.05$). Every positive change in job satisfaction will reduce the intention to quit of employees in the DJP West Java III Regional Office environment by 0.460. In the 95% confidence interval, it can be interpreted that the magnitude of the influence of job satisfaction in increasing job satisfaction lies between -0.656 and -0.240. This means that if the DJP does not intervene in changes in job satisfaction, the minimum influence in restraining employees' desire to leave the institution is -0.240. Meanwhile, if the institution maximizes changes in job satisfaction, it will provide a maximum influence in restraining employees' desire to leave the institution of -0.646. However, the level of influence of job satisfaction on intention to quit can be said to be low (f square: $0.097 < 0.15$) so that an increase in job satisfaction does not have much effect on increasing employees' desire to leave, and vice versa. This is in line with research conducted by Maharani et.al., (2024) which shows that job satisfaction has a significant negative effect on intention to quit in the context of various industries. For example, in a study conducted at PT Fajar Benua Indopack, it was found that when the level of job satisfaction decreases, employees' desire

to leave increases. Conversely, if job satisfaction increases, the desire to leave decreases. The effect of job satisfaction on the intention to quit in this company reached 43.6%.

Indirect Effect Testing

The indirect effect test is conducted to see the value of the influence of the dependent variable on the independent variable indirectly through the intervening variable (Juliandi, 2023). The following are the results of the indirect effect test:

Table 5. Indirect Effect Test

| Relationship between Variables | Path Coefficient | P Value | 95% Confidence Interval of Path Coefficient | | Upsilon (v) |
|---|------------------|---------|---|-------------|-------------|
| | | | Lower Limit | Upper Limit | |
| Work Environment > Job Satisfaction > Intention to Quit | -0.082 | 0.037 | -0.163 | 0.010 | 6 |
| Employee Placement > Job Satisfaction > Intention to Quit | -0.304 | 0.000 | 0.454 | 0.159 | 2 |

Source: SmartPLS Output (2024)

1. The sixth hypothesis (H6) is that there is an influence of the work environment on the intention to quit through Job Satisfaction as a mediator variable, which is accepted.

Namely, there is a significant influence of the work environment on the intention to quit through job satisfaction with a path coefficient (-0.082) and p value (0.037 < 0.05). This means that every change made to the work environment will increase the level of job satisfaction and then suppress the intention to quit by 0.082. At a confidence level of 95%, it can be interpreted that if the Directorate General of Taxes does not intervene in the work environment, the minimum influence of the work environment on the intention to quit through job satisfaction is (-0.010). However, if the Directorate General of Taxes handles the work environment, its influence on the intention to quit through job satisfaction can reach (-0.163). However, the level of the work environment on job satisfaction can be said to be low ($v = 0.006 < 0.15$) so that improvements in the work environment do not have much effect on increasing the intention to quit through job satisfaction. Then when viewed from the type of mediation, job satisfaction has a total mediation role between the work

environment and the intention to quit because the work environment does not directly affect the intention to quit, while the work environment has a significant effect if using the mediation of the job satisfaction variable. In a study, the work environment had a direct effect of 41.3% on the intention to quit, while through the mediation of job satisfaction, its influence increased to 62.1%. This shows that job satisfaction can strengthen the relationship between the quality of the work environment and employees' desire to leave (Pambudi and Djastuti, 2019). This finding is in line with various studies showing that job satisfaction is a key factor in reducing the intention to quit, even when the work environment is less than ideal.

2. The seventh hypothesis (H7) is that there is an influence of employee placement on intention to quit through job satisfaction as a mediator variable, which is accepted.

Namely, there is a significant influence of the work environment on the intention to quit through job satisfaction with a path coefficient (-0.082) and p value (0.037 < 0.05). This means that every change made to employee placement will increase the level of job satisfaction and then reduce the intention to quit by 0.082. At a

confidence level of 95%, it can be interpreted that if the Directorate General of Taxes does not intervene in employee placement, the minimum influence of employee placement on the intention to quit through job satisfaction is (-0.010). However, if the Directorate General of Taxes handles the work environment, its influence on the intention to quit through job satisfaction can reach (-0.163). However, the level of the work environment on job satisfaction can be said to be low ($v = 0.006 < 0.15$) so that improvements in the aspect of employee placement do not have much effect on increasing the intention to quit through job satisfaction. Then when viewed from the type of mediation, job satisfaction has a total mediation role between employee placement and intention to quit

because the work environment does not directly affect the intention to quit while employee placement does. This is in line with research on job satisfaction has been identified as a significant mediator between employee placement and intention to leave. Research by Rachman (2020) shows that when job satisfaction is high, intention to leave tends to be lower. This indicates that if employees are satisfied with their placement, they are less likely to consider leaving the institution.

Total Effect

The total influence is the total value that shows how the variables influence each other as a whole. Here are the results of the total influence of each variable:

Table 6. Total Effect Test

| Relationship between Variables | Path Coefficient | P Values |
|--|------------------|----------|
| Work Environment > Job Satisfaction | 0.179 | 0.017 |
| Employee Placement > Job Satisfaction | 0.661 | 0.000 |
| Employee Placement > Intention to Quit | -0.191 | 0.040 |
| Work Environment > Intention to Quit | -0.202 | 0.016 |
| Job Satisfaction > Intention to Quit | -0.460 | 0.000 |

Source: SmartPLS Output (2024)

The table above shows that all total influences between variables are significant because they have a p-value < 0.05 . The work environment and employee placement have a positive influence on job satisfaction with a large influence of (0.179) and (0.661) respectively. So it can be said that employee placement has a much greater influence on job satisfaction than the work environment. Then the work environment, employee placement and job

CONCLUSION

Based on the analysis of the research results, several conclusions can be drawn regarding the impact of the work environment and employee placement on job satisfaction and its influence on the intention to quit. First, the work environment is rated highly by the employees, as indicated by a very high TCR index. This suggests that employees are satisfied with the physical and social aspects of

satisfaction have a negative influence on intention to quit. The influence of the three is (-0.202), (-0.191), and (-0.460). Job satisfaction has the greatest influence on intention to quit. So it can be said that employee placement is a variable that influences job satisfaction. However, the intention to quit variable is very significantly influenced by the job satisfaction variable.

their workplace, which has a positive impact on productivity and engagement. Employee placement also received a high TCR index, indicating satisfaction with their assignments that align with their skills, interests, and experience. Job satisfaction, as reflected in the survey data, falls in the high category, demonstrating that employees are generally content with their working conditions, although some areas still require improvement,



particularly in terms of incentive systems, promotion rules, and fairer compensation. Regarding the intention to quit, the majority of responses showed a low TCR index, which indicates that although some employees are contemplating leaving their jobs, the overall intensity of this desire is minimal.

The research also reveals that the work environment has a significant direct effect on job satisfaction, illustrating that enhancements in the work environment contribute to increased job satisfaction. Similarly, employee placement has a significant direct effect on job satisfaction, implying that when employees are positioned according to their desires and capabilities, their satisfaction increases significantly. However, the study found that the work environment does not have a direct significant effect on the intention to quit. This suggests that alterations in the work environment do not considerably impact an employee's decision to leave the organization. Likewise, employee placement does not have a significant direct effect on the intention to quit, meaning that changes in employee assignments do not significantly affect their desire to leave the institution.

Interestingly, job satisfaction has a negative and significant effect on the intention to quit, meaning that the higher the job satisfaction, the lower the desire to leave the organization. This highlights the crucial role of job satisfaction in retaining employees. Moreover, the work environment indirectly influences the intention to quit through job satisfaction as a mediating variable, suggesting that improvements in the work environment can enhance job satisfaction, which in turn reduces the intention to leave. Similarly, employee placement indirectly affects the intention to quit through job satisfaction, demonstrating that appropriate placement enhances satisfaction and reduces the likelihood of quitting.

Overall, job satisfaction serves as a critical mediating variable between the work environment and employee placement concerning the intention to quit. It fully mediates the effects of the work environment and employee placement, as the direct impacts of these variables on the intention to quit are insignificant without considering job satisfaction as a mediator.

Despite efforts to minimize shortcomings, there are limitations in this study, particularly its focus solely on the West Java III Regional Office of the Directorate General of Taxes (DGT). Therefore, the findings may not be generalized to other regional offices across Indonesia. Based on the conclusions and limitations of this study, several suggestions are proposed.

In terms of academic recommendations, this study shows that the work environment has a relatively small influence on job satisfaction, whereas employee placement has a significant impact. Future researchers are encouraged to expand the research model by including other variables that could affect job satisfaction and the intention to quit, such as organizational climate, leadership style, or workload. This would provide a more comprehensive understanding of the factors influencing these variables. Additionally, it is recommended to conduct comparative studies across different DGT regional offices or other government agencies to examine whether the patterns observed in West Java III are consistent elsewhere or differ based on geographic or regional challenges.

For practical advice, while the influence of the work environment on job satisfaction is relatively low, a comfortable and conducive work environment remains essential. The West Java III Regional Office can improve its physical facilities, promote a collaborative work atmosphere, and implement policies that foster a positive and less stressful environment. This

will have long-term positive effects on employee motivation and well-being. Given the significant influence of employee placement on job satisfaction, DGT West Java III should prioritize aligning placement decisions with employees' interests, expertise, and potential. Regular evaluations of the placement system and engaging employees in the decision-making process can increase their sense of appreciation and ensure their competencies are appropriately utilized.

Lastly, as job satisfaction has been shown to significantly reduce the intention to quit, DGT should continue enhancing various factors that contribute to job satisfaction, such as welfare policies, recognition of achievements, and opportunities for career development. By reducing the intention to quit, DGT can lower employee turnover and maintain organizational stability. Additionally, the performance evaluation system could be improved to focus not only on output but also on job satisfaction and role alignment, leading to better placement decisions, enhanced performance, and reduced turnover intentions.

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