Analysis of Employee Readiness to Strengthen the Success of Digital Transformation in Public Institutions

Widya Ayu Ratnasari[1]
Ancella Anitawati Hermawan[2]
[1,2] Master of Accounting, Faculty of Economics and Business, Universitas Indonesia, Indonesia
Correspondences: widya.ayu@ui.ac.id

ABSTRACT

This study aims to analyze employee readiness in supporting the successful implementation of digital transformation at the Directorate General of Taxes (DGT). Using a qualitative approach, this research utilizes questionnaires and Focus Group Discussions so as to gain a more detailed perspective. The findings show that although employees show a high level of awareness and motivation, there are still gaps in understanding the implications of the transformation on daily tasks, especially for those with less experience. The complexity of the new system and existing communication challenges highlighted areas for improvement in training and reinforcement strategies. The research concludes that addressing these readiness gaps through targeted interventions, such as enhanced training and clear communication, is critical to sustaining employee engagement and achieving the desired transformation outcomes. This research provides actionable insights for public institutions that are undertaking digital transformation efforts.

Keywords: Change Readiness; Digital Transformation; Public Sector; ADKAR

Analisis Kesiapan Pegawai untuk Memperkuat Keberhasilan Transformasi Digital di Institusi Publik

ABSTRAK

Penelitian ini bertujuan memahami sejauh mana pegawai Direktorat Jenderal Pajak siap menghadapi perubahan digital. Menggunakan metode kualitatif melalui survei dan diskusi kelompok, penelitian ini menemukan bahwa meskipun pegawai antusias, masih ada kesenjangan pemahaman, terutama terkait dampak transformasi terhadap pekerjaan sehari-hari. Tantangan seperti kompleksitas sistem baru dan komunikasi yang kurang efektif menjadi sorotan. Penelitian ini menyarankan perlunya pelatihan yang lebih spesifik dan komunikasi yang lebih baik untuk memastikan keberhasilan transformasi digital.

Kata Kunci: *Change Readiness; Digital Transformation; Public Sector; ADKAR*

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INTRODUCTION

Tax reform in Indonesia has become one of the important agendas in an effort to improve the efficiency and effectiveness of the national tax system. Since 1983, when the Directorate General of Taxes (DGT) of the Ministry of Finance of the Republic of Indonesia first adopted a self-assessment-based tax reporting system, various significant changes have been made. This system replaced the previously used official assessment system, in which tax liabilities were determined by the DGT based on historical data. With this new system, taxpayers are given the opportunity to calculate, pay, and report their own tax obligations, while the DGT focuses on guidance, supervision, and law enforcement. Along with economic development and technological advances, the DGT continues to make updates, including the modernization of tax administration and the application of information technology to improve taxpayer services and compliance.

Tax reform is a complex and challenging process that countries around the world must navigate, often facing a myriad of obstacles and hurdles along the way. One of the key challenges that countries often face in implementing tax reform is the need to balance competing priorities and interests, such as generating sufficient revenue, promoting economic growth, and ensuring fairness and equity in the tax system (Khan et al., 2020). Many countries have attempted to reform their tax systems in recent years, with varying degrees of success. One example is the ongoing tax reform efforts in India, where the government has been working to simplify the country's complex tax system and broaden the tax base. However, these efforts have faced significant challenges, including resistance from powerful interest groups and concerns about the impact of tax reform on the country's economic growth (Sadhani & Kadakol, 2023) (Murty, 2019) (Mirza & Prichard, 2014). Another example is the case of South Africa, where the tax system has been criticized for being overly complex and regressive, with a disproportionate burden placed on the poor. As a result, the South African government has been working to reform its tax system, with a focus on improving fairness and equity (Okunogbe & Tourek, 2024).

Similarly, many developing countries have faced challenges in taxing the informal economy, which can account for a significant portion of economic activity. Encouraging tax compliance in the informal sector can be particularly challenging, as it often involves overcoming a lack of trust in the government and addressing concerns about the potential costs of formalization (Marimuthu et al., 2021). Despite these challenges, some countries have had more success in implementing tax reform. For example, many countries have adopted value-added taxes as a means of broadening the tax base and generating additional revenue. Additionally, some countries have experimented with dual income tax systems, which aim to balance the need for revenue generation with the goal of promoting economic growth. Overall, tax reform is a complex and multifaceted process that requires careful planning, stakeholder engagement, and a willingness to address the specific challenges and constraints faced by each country (Iverson & Barbier, 2021).

In previous literature reviews, tax reform in Indonesia has been widely discussed, especially related to its impact on increasing taxpayer compliance and tax administration efficiency. Recent studies have highlighted the critical role of

technology in improving public service quality, including tax administration (Okunogbe & Santoro, 2022). However, the implementation of new technologies often faces challenges, such as employee resistance to change (Kamara & Kamara, 2023). The success of tax reform is heavily dependent on the readiness of the organization and its human resources to adapt to transformational change (Cockfield, 2019).

While numerous studies have been conducted, there remains a gap in understanding how to identify employee readiness early on to support the successful implementation of digital transformation in tax administration. The promise of technology in tax administration is multifaceted. Technology can be used to strengthen the capacity of tax administration to identify the tax base, define the actual amount to be remitted, and monitor compliance (Okunogbe & Santoro, 2022). Developments in big data, data analytics, and artificial intelligence have enabled tax authorities to collect and share detailed tax and financial information at an unprecedented scale and speed (Cockfield, 2019). However, the implementation of these technological advancements is not without its challenges.

The novelty of this study lies in the in-depth analysis of employee readiness in supporting digital transformation within the DGT. While many studies have addressed the technology and process aspects of tax reform, few have highlighted the role of human resources specifically. This study aims to fill the gap by exploring the factors that influence employee readiness, including perceived stress, life satisfaction level, and job well-being. Thus, this study not only contributes to the existing literature, but also provides practical insights for the DGT in managing change and improving the effectiveness of tax reform in Indonesia.

The rapid pace of technological advancement has had a significant impact on the public sector, leading to a growing need for digital transformation (Ly, 2024). Digital transformation in the public sector is not just about the adoption of new technologies, but also involves fundamental changes in the way public organizations operate, deliver services and interact with society. In this context, public organizations are increasingly exploring new opportunities presented by digital transformation to increase agility and flexibility in responding to a rapidly changing environment. Advances in digital technology have fundamentally changed citizens' expectations of government services. The private sector has set new benchmarks for service delivery and user experience, which puts public administrations under pressure to modernize their operations and provide high-quality, responsive and personalized digital services (Mergel et al., 2019).

Despite the many opportunities, public sector entities continue to face various barriers to successful digital transformation, including issues related to governance, data acquisition, and resource management (Ly, 2024). Other challenges include resistance to change, lack of digital skills among employees, and difficulties in aligning business and IT strategies. The successful implementation of new technology in an organization is a complex process that involves not only technical considerations, but also organizational and human factors (Jaaron et al., 2021)(Vassallo et al., 2023). The implementation of new technologies often requires major changes in culture, values, and behaviors within organizations.

Change management is critical in this context, as it can significantly affect the adoption and utilization of new technologies. Digital transformation requires a change in mindset and readiness to adopt new ways of working within public sector organizations (Tangi et al., 2021). To effectively navigate this shift, robust change management strategies must address potential resistance and foster a culture of continuous learning and adaptation. Rewarding is also one of the important catalysts in successful change management, which can increase individual motivation and commitment to the change process (Lazi, 2019); this can encompass both tangible incentives and intangible recognition, ensuring that employees feel valued and invested in the transformation's success. Furthermore, clear communication and stakeholder engagement are vital components, ensuring that all parties understand the rationale behind the changes and their roles in achieving the desired outcomes.

In recent years, many public sector organizations have been undergoing significant digital transformations, driven by the need to enhance service delivery, improve efficiency, and increase transparency. A crucial framework that can guide these efforts is the ADKAR theory, which stands for Awareness, Desire, Knowledge, Ability, and Reinforcement (Tangi et al., 2021). The ADKAR theory, developed by Prosci, is a change management model that focuses on the individual-level changes required for successful organizational transformation. In the context of public sector digital transformation, the ADKAR theory can be a valuable tool to ensure that employees are prepared and empowered to embrace the necessary changes (Sulistiyani et al., 2020).

Effective communication from organizational leaders is crucial in building awareness and understanding of the goals and benefits of new systems among employees. This can significantly help employees accept the changes and view them as a positive step forward (Tangi et al., 2021)(Wilson & Mergel, 2022). Communication plans need to be developed specifically for employees at all levels based on their role in implementing the change, and getting support from front-line managers is critical as they have a significant influence on employee motivation to change (Mukhlis & Tyas, 2024). The introduction of change can often be met with resistance, especially if it involves a significant re-engineering of basic work processes. Therefore, it is essential that organizations focus on fostering understanding and conviction among their workforce, as this has been identified as a key managerial action in driving successful transformation initiatives (Stray et al., 2022).

Adopting and implementing digital technology has been a major policy objective of governments around the world, and there have been significant changes to how this is conceptualized over the last decades (Wilson & Mergel, 2022). As governments seek to leverage digital technologies more fully to design, develop, deliver and monitor public policies and services centered around the needs of citizens and businesses, a shift from e-government towards a more holistic and user-centric approach of digital government has emerged. This transition has been driven by the recognition that the introduction of new technologies by governments is always mediated by organizational, institutional, legal, ethical and social factors, and can result in the redefinition of responsibilities and work routines of public officials (Liva et al., 2020).

The literature on digital government transformation has confirmed that the barriers and preconditions for successful implementation are complex and often not technology-related (Liva et al., 2020). In fact, the strong and fast adoption of digital government transformation can support governments in addressing the demands and expectations of politicians, businesses, and civilians, which are crucial determinants of government efficiency (Alenezi, 2022). This suggests that for many countries, the focus has shifted from simply automating existing processes to leveraging digital technologies to innovate and transform public service delivery, policymaking, and public governance in a more comprehensive manner (Darrell M. West, 2011). However, organizational barriers and lack of support can be impeding factors to successful digital transformation. Resistance to change, on the other hand, was not found to be a significant impediment (Tangi et al., 2021).

Human-related factors are a critical consideration in public sector digital transformation efforts, and the ADKAR theory can provide valuable insights for addressing these challenges (Tangi et al., 2021)(Prosci, 2022). Among its five elements—Awareness, Desire, Knowledge, Ability, and Reinforcement—Awareness stands out as particularly crucial in setting the stage for successful digital transformation. Awareness, the first step in the ADKAR model, involves creating a shared understanding of the need for change and the potential benefits it can bring. This element is foundational because it addresses the human tendency to resist change due to fear of the unknown or comfort with the status quo. By effectively communicating the reasons behind the digital transformation initiative, organizations can mitigate resistance and foster a culture of openness and adaptability.

The importance of Awareness in digital transformation cannot be overstated. In many cases, employees may not fully grasp the urgency or necessity of adopting new technologies or processes. This lack of understanding can lead to skepticism and reluctance, hindering the organization's ability to implement change effectively. By prioritizing Awareness, leaders can ensure that employees are not only informed about the impending changes but also understand the strategic objectives driving these initiatives.

One of the key strategies for building Awareness is through transparent and consistent communication. Organizations must articulate the vision for digital transformation clearly, outlining the benefits it will bring not only to the organization as a whole but also to individual employees. This involves highlighting how digital tools can enhance productivity, streamline operations, and create new opportunities for professional growth. By framing the transformation in terms of tangible benefits, organizations can align employee interests with organizational goals, thereby reducing resistance.

Moreover, fostering Awareness requires engaging employees in meaningful dialogue. This involves creating platforms for open discussion where employees can voice their concerns, ask questions, and provide feedback. Such engagement not only helps in addressing misconceptions but also empowers employees by making them active participants in the change process. When employees feel heard and valued, they are more likely to embrace change and contribute positively to the transformation effort.

In addition to communication and engagement, training and education play a vital role in building Awareness. Providing employees with the necessary knowledge and skills to navigate new digital landscapes is essential for reducing anxiety and building confidence. Training programs should be designed to demystify new technologies and demonstrate their practical applications in everyday work scenarios. By equipping employees with the tools they need to succeed, organizations can foster a sense of competence and readiness for change.

Ultimately, the Awareness element of the ADKAR framework serves as the foundation upon which successful digital transformation is built. By cultivating a shared understanding of the need for change and the benefits it can bring, organizations can create an environment conducive to innovation and growth. As businesses continue to navigate the complexities of the digital age, the ability to effectively manage change through Awareness will be a key determinant of success. In embracing this approach, organizations not only enhance their capacity for transformation but also empower their workforce to thrive in an ever-evolving business landscape.

The Desire element is also essential, as it helps build a motivated and engaged workforce that is willing to embrace new systems and processes. It is essential for the successful adoption of new systems and processes. Digital transformation in the public sector involves the integration of digital technologies into various aspects of government operations and service delivery. This transformation aims to enhance efficiency, improve service delivery, and increase transparency. However, the success of such initiatives largely depends on the willingness and motivation of the workforce to embrace these changes. This is where the Desire element of the ADKAR model becomes pivotal.

Desire refers to the personal motivation and willingness of individuals to support and participate in the change. It is the stage where employees move from understanding the need for change (Awareness) to actively wanting to be part of the change process. In the public sector, where bureaucratic structures and resistance to change can be prevalent, fostering Desire is essential to overcoming these barriers. One of the primary ways to cultivate Desire is by highlighting the individual and organizational benefits of the transition (Trenerry et al., 2021). Employees need to see how the change will positively impact their work and the organization as a whole. For instance, digital transformation can lead to increased efficiency by automating routine tasks, allowing employees to focus on more meaningful and strategic activities. This not only enhances job satisfaction but also contributes to a more dynamic and innovative work environment.

Moreover, better service delivery is a significant benefit of digital transformation. By adopting new technologies, public sector organizations can provide faster and more reliable services to citizens. When employees understand that their efforts contribute to improved public services, they are more likely to feel a sense of pride and ownership in their work. This sense of ownership is a powerful motivator that can drive employees to embrace the change and work towards its successful implementation.

Transparency is another critical benefit of digital transformation. By leveraging digital tools, public sector organizations can enhance transparency in their operations, leading to increased trust and accountability. When employees

see that the changes lead to a more transparent and accountable organization, they are more likely to support the transformation efforts. This is particularly important in the public sector, where trust and accountability are paramount.

Fostering a sense of ownership and investment among employees is crucial for increasing the likelihood of successful adoption and sustainable change. This can be achieved by involving employees in the change process and giving them a voice in decision-making. When employees feel that their opinions and contributions are valued, they are more likely to be committed to the change. This sense of involvement and empowerment can significantly enhance their Desire to support the transformation. Additionally, addressing employees' concerns and demonstrating personal benefits are essential strategies for building Desire. Change can often be met with fear and uncertainty, particularly in the public sector, where job security and stability are highly valued. By addressing these concerns and showing how the change can lead to personal growth and development opportunities, organizations can alleviate fears and build a positive attitude towards the transformation.

In conclusion, the Desire element of the ADKAR model is a critical component in the success of digital transformation initiatives in the public sector. By highlighting the individual and organizational benefits of the transition, fostering a sense of ownership and investment, and addressing employees' concerns, organizations can build a motivated and engaged workforce that is willing to embrace new systems and processes. This not only increases the likelihood of successful adoption but also ensures sustainable change that can drive long-term improvements in efficiency, service delivery, and transparency. As public sector organizations continue to navigate the complexities of digital transformation, focusing on the Desire element will be essential for achieving their goals and delivering better outcomes for citizens.

The Knowledge and Ability components are particularly vital when implementing new digital systems and processes. Knowledge involves providing employees with the necessary information and understanding of the change. This can be achieved through training sessions, workshops, and access to resources that detail the new processes or tools. It ensures that employees are fully prepared to implement the change successfully and avoid common pitfalls.

Ability, on the other hand, focuses on equipping employees with the skills and resources necessary to apply their knowledge in real-world situations. This might include providing access to technology, mentoring programs, or other resources that help employees develop the necessary skills to navigate the change process effectively. Beyond mere access, fostering ability demands a structured approach to training and development, ensuring that employees not only understand the tools but also possess the practical expertise to utilize them efficiently. Continuous feedback loops and opportunities for hands-on practice are crucial to reinforce learning and build confidence, enabling employees to seamlessly integrate new skills into their daily workflows. Moreover, the ability to adapt and problem-solve in dynamic environments is paramount, requiring organizations to cultivate a culture that encourages experimentation and provides ongoing support for skill enhancement.

Reinforcement, the final element of the ADKAR model, is critical in sustaining the desired behaviors and ensuring that the changes are embedded within the organization. It involves providing ongoing support and feedback to employees throughout the implementation process. This could include regular check-ins, incentives for successful implementation, or other rewards that encourage employees to continue engaging with the change process. Reinforcement ensures that the change becomes a lasting part of the organizational culture, preventing a return to old habits. In summary, the Knowledge and Ability elements of the ADKAR framework equip employees with the skills and understanding needed to implement new systems effectively, while Reinforcement ensures these changes are sustained and embedded within the organization.

This study focuses on analyzing employee readiness within the context of public sector digital transformation, utilizing the ADKAR framework (Awareness, Desire, Knowledge, Ability, and Reinforcement) as a diagnostic tool. By identifying early-stage risks and readiness gaps, this research aims to provide actionable insights for managing the human aspect of change, particularly in the implementation of transformative initiatives such as the "CORETAX DJP" system. Beyond simply pinpointing weaknesses, the ADKAR framework allows for the development of targeted interventions, addressing specific barriers to adoption and fostering a more engaged workforce. Through a qualitative approach, this model enables a comprehensive understanding of individual and collective preparedness, offering a proactive strategy to mitigate potential challenges and ensure smooth organizational transitions. Ultimately, this research seeks to empower public sector organizations to not only implement new technologies, but to cultivate a workforce that is fully equipped and motivated to embrace and utilize them effectively, contributing to the overall success of digital transformation initiatives.

This research utilizes the ADKAR framework to assess employee readiness in the public sector, focusing on digital transformation efforts, with specific attention to the "CORETAX DJP" system implementation. The ADKAR model, developed by Hiatt (2006), posits that successful organizational change is achieved through individual transitions guided by five sequential elements: Awareness, Desire, Knowledge, Ability, and Reinforcement. These components serve as a diagnostic and planning tool for managing change, emphasizing the alignment of organizational objectives with the human aspect of transformation. While initially conceptualized for private sector initiatives, recent literature (e.g., (Prosci, 2020); (Phillips & Klein, 2023)(Errida & Lotfi, 2021)(Al-alawi, 2019)) demonstrates its applicability in public sector contexts, addressing the complexities of governmental systems and their stakeholders.

This research adopts the ADKAR model as a lens for analyzing early-stage risks and readiness gaps among employees. Awareness assesses the extent to which employees understand the need for digital transformation, linked to their alignment with organizational goals. Desire evaluates their willingness to engage in change processes, often shaped by motivational factors and perceived benefits. Knowledge explores the extent of employee familiarity with required skills and systems, reflecting the organization's investment in training and development.

Ability measures the practical application of these competencies in real-world settings, identifying potential barriers. Reinforcement ensures that employees sustain these changes, highlighting the organization's commitment to long-term success through incentives and feedback loops.

Critics of the ADKAR framework, argue that it oversimplifies the interplay of individual and organizational dynamics, limiting its effectiveness in complex transformations (Calder, 2013). They suggest that the linear, step-by-step nature of ADKAR may fail to capture the fluid and often unpredictable nature of real-world change. However, advocates like Prosci (2022) emphasize its strength in providing a structured approach to identifying bottlenecks and facilitating tailored interventions (Sulistiyani et al., 2020). They contend that its simplicity allows for clear communication and actionable steps, making it a valuable tool for managers navigating change. By integrating qualitative methodologies such as semi-structured interviews and focus groups, this study aims to uncover nuanced insights into employee perceptions, complementing the structured nature of ADKAR with rich, context-specific data. This combined approach seeks to bridge the gap between the framework's structured simplicity and the intricate realities of organizational change, fostering a more holistic understanding of employee readiness.

In the context of the CORETAX DJP system, the framework allows for the identification of critical barriers to readiness, such as resistance to change, skill gaps, and inadequate communication strategies. The significance of early stakeholder engagement in minimizing resistance during public sector transformations, aligning closely with the Awareness and Desire dimensions of ADKAR (Sulistiyani et al., 2020)(Al-alawi, 2019). Specifically, the ADKAR framework helps pinpoint if employees understand the necessity of the CORETAX DJP system and if they desire to participate in its implementation. It is needed for continuous training and adaptability in fostering Knowledge and Ability among employees tasked with operating digital platforms (Novianto, 2023). By evaluating these dimensions, the study can determine if employees have the necessary skills and resources to use the new system effectively. Ultimately, applying ADKAR to the CORETAX DJP system provides a structured way to diagnose and address the human factors influencing its successful adoption, contributing to a smoother and more efficient digital transformation within the public sector.

The ADKAR framework's importance lies in its ability to provide actionable insights for policymakers and change managers, enabling proactive strategies that mitigate potential challenges. For instance, during the implementation of the "CORETAX DJP" system, the model facilitates the identification of readiness gaps that might impede success, ensuring that interventions are both timely and targeted. By addressing these gaps early, the framework supports a smoother organizational transition, fostering alignment between technical and human systems. Furthermore, the ADKAR framework allows for the creation of tailored interventions, such as targeted training programs or communication campaigns, specifically designed to address the identified readiness gaps. This proactive approach not only minimizes resistance but also empowers employees to embrace the new system, ultimately leading to a more efficient and effective digital transformation within the public sector. By focusing

on the individual journey through change, ADKAR fosters a people-centric approach, ensuring that technological advancements are accompanied by the necessary human support and development.

However, notable gaps in the ADKAR framework emerge when considering broader systemic and cultural factors influencing public sector readiness. A sole focus on individual readiness may neglect organizational inertia, power dynamics, and institutional resistance, requiring complementary frameworks to address these dimensions (Oreg et al., 2016). They point out that a rigid focus on individual change can overlook deeply entrenched organizational structures and cultural norms that can significantly hinder digital transformation. This study addresses such limitations by situating ADKAR within a qualitative research design, capturing the collective and systemic aspects of readiness alongside individual transitions. By employing methods like in-depth interviews and thematic analysis, the research aims to reveal the underlying social and political factors that influence employee acceptance and utilization of new technologies. This approach allows for a more comprehensive understanding of readiness, acknowledging that successful digital transformation requires not only individual adaptation but also organizational and systemic change.
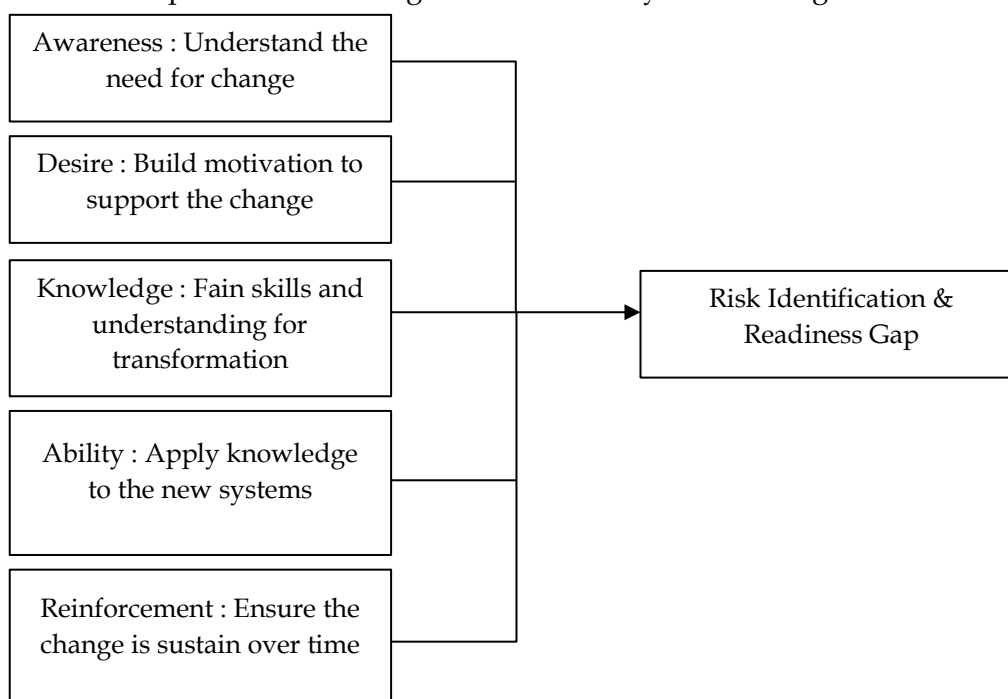
Figure 1. Research Model

Source: Research Data, 2024

In conclusion, the ADKAR framework offers a robust foundation for analyzing employee readiness within public sector digital transformation, especially for initiatives like the "CORETAX DJP" system. While its structured nature provides clarity and direction, integrating it with qualitative insights ensures a comprehensive understanding of the multifaceted challenges involved. By leveraging its diagnostic capabilities and addressing its limitations, this research contributes to more effective and human-centered approaches to

managing digital transformation in complex organizational settings. Specifically, by using the ADKAR framework to assess Awareness, Desire, Knowledge, Ability, and Reinforcement, organizations can identify specific areas where employees may be struggling with the change process. Supplementing this with qualitative data gathered from interviews and focus groups provides a deeper understanding of the underlying causes of these struggles, such as organizational culture or power dynamics. This combined approach allows for the development of targeted interventions that address both individual and systemic barriers to adoption, ultimately leading to a more successful and sustainable digital transformation.

RESEARCH METHOD
This study employed a multifaceted approach comprising surveys, data analysis, and Focus Group Discussions to thoroughly examine the situation at the Directorate General of Taxes. The survey method was used to collect a wide range of information from employees across various departments and roles within DGT. Targeted questionnaires were designed to capture quantitative data regarding employees' attitudes, knowledge, and perceived readiness for digital transformation. This phase established a foundational understanding of the overall sentiment and preparedness among staff.

The survey data were analyzed systematically to identify patterns, trends, and key areas of concern that could potentially influence the digital transformation process. Descriptive and inferential statistical techniques, such as frequency distribution, cross-tabulation, and correlation analysis, were applied to ensure both the reliability and validity of the findings. This analysis uncovered gaps in skills, resources, or support that employees required to adapt effectively to digital changes. Furthermore, the method facilitated the detection of readiness variations across organizational units, roles, and demographic groups, offering critical insights for designing targeted interventions.

In addition to quantitative analysis, qualitative data were gathered through in-depth interviews with selected employees, supervisors, and key stakeholders. These interviews added a qualitative dimension, offering richer insights that complemented the survey results. Open-ended questions guided the discussions, focusing on participants' experiences, perceptions, and concerns about digital transformation. The interviews also explored deeper factors influencing readiness, such as organizational culture, leadership support, and access to training opportunities. This process helped uncover subtle barriers or enablers, such as resistance to change, psychological readiness, or the perceived relevance of digital transformation (Lindgren & Van Veenstra, 2018)(Stray et al., 2022). The comprehensive approach adopted in this study provided a multifaceted understanding of the digital transformation landscape within the Directorate General of Taxes. The integration of quantitative and qualitative data allowed for a thorough assessment of the organizational readiness, identifying both the challenges and opportunities for successful digital transformation (Tangi et al., 2021)(Lindgren & Van Veenstra, 2018).

RESULT AND DISCUSSIONS

The questionnaire was distributed electronically via a Google Form link to ensure accessibility and convenience for respondents. As outlined in Table 5.1, the targeted number of respondents for this questionnaire was 250 employees from various work units that granted approval for the research and questionnaire distribution. This approach aimed to gather comprehensive data from a diverse range of employees, ensuring that the findings represent the perspectives and experiences of staff across the organization. The results of the data collection process are summarized in Table 5.1, highlighting the outcomes of the distribution and response rates.

Table 1. Results of Quastionnaire Data Collection

Description	Total	Percentage
Potential target respondents	250	
Number of returned questionnaires	170	100%
Response rate	170/250 =	68.00%
Invalid questionnaires	0	0%
Valid questionnaires	170	100%

Source: Research Data, 2024

Our respondents presented a diverse yet informative demographic profile. The gender split was nearly equal, and the majority held operational or account representative positions. The age range was predominantly between 26 and 40 years, with a notable proportion above 45. Work experience varied, with a concentration in the 6-10 years and over 26 years categories. The educational attainment was predominantly at the bachelor's or diploma level.

The use of ADKAR is expected to identify and mitigate human risk in the digital transformation carried out by DGT through CORETAX DJP. The statistical test results of each dimension are illustrated in table 5.2 below:

Table 2. Descriptive Statistical Analysis of Questionnaire Results

Dimensions	N	Minimum	Maximum	Mean	SD
Awareness	5	5.05	5.41	5.25	0.458
Desire	4	5.33	5.49	5.37	0.083
Knowledge	5	4.97	5.32	5.11	0.151
Ability	4	4.82	5.15	5.01	0.158
Reinforcement	3	5.01	5.23	5.10	0.374

Source: Research Data, 2024

The survey results indicate a relatively high level of awareness among DGT employees regarding the CORETAX DJP implementation, with an average score of 5.25 out of 6. A majority of employees expressed a clear understanding of the reasons behind the implementation. However, while this is encouraging, it is crucial to ensure that this understanding is deep-rooted and not merely superficial. A closer analysis reveals that while most employees grasped the reasons for change, the objectives of CORETAX DJP, and its impact on their work, there is still room for improvement in certain areas of communication.

The analysis highlights potential areas for enhancement in communication and information dissemination related to the CORETAX DJP implementation. Despite the DGT's efforts to communicate the changes effectively, approximately

19.40% of employees felt that communication was insufficient. This suggests that existing communication channels may need to be evaluated and potentially expanded or improved. As noted by interviewees, the complexity and volume of information can lead to "information overload," making it difficult for employees to fully grasp the new system. Simplifying the language and providing information in a more gradual manner are crucial steps to enhance employee understanding.

The case of CORETAX DJP implementation at the DGT demonstrates the significance of effective communication and stakeholder involvement. By providing various communication channels and emphasizing the importance of the transformation, the DGT has made significant strides in engaging its employees. This aligns with existing research that underscores the critical role of stakeholder engagement, clear communication, and structured training in ensuring a smooth transition to new systems and processes, particularly in the public sector. Beyond simply disseminating information, the DGT's approach likely involved active listening and feedback mechanisms, allowing employees to voice concerns and contribute to the implementation process. This two-way communication fosters a sense of ownership and reduces resistance, critical elements in any large-scale change initiative. Furthermore, the focus on structured training ensures employees not only understand the "why" behind the change, but also possess the practical skills to effectively utilize the new system. This combination of strategic communication, active stakeholder engagement, and comprehensive training creates a supportive environment that enhances employee readiness and ultimately contributes to the successful adoption of the CORETAX DJP system.

Based on the survey results, it can be concluded that employees generally have a high level of desire or willingness to adapt to the CORETAX DJP system. This is evident from the high average scores (on a scale of 1-6) across all questions related to motivation, belief in positive impacts, willingness to learn, and understanding of change expectations. These findings indicate that employees are quite enthusiastic and prepared to support the successful implementation of CORETAX DJP. While the overall level of desire is high, it is worth noting although employees feel motivated and willing to learn, there are still some who do not fully understand how this change will specifically impact their day-to-day work.

From the FGD, revealed that employees have a genuine interest in learning, especially with the implementation of effective learning models like the 1-mentor-3-mentee system. However, the high workload and complexity of tasks make it challenging for employees to dedicate sufficient time to learning, even with the provided learning facilities. This highlights the importance of organizations creating a work environment that supports a balance between job demands and employee development. By providing flexibility in learning time, simplifying training materials, and allocating adequate resources, organizations can help employees overcome the challenges they face and achieve the goals of CORETAX DJP implementation.

This highlights the need for organizations to create a work environment that supports a balance between job demands and employee development. By providing flexibility in learning time, simplifying training materials, and

allocating adequate resources, organizations can help employees overcome the challenges they face and achieve the goals of CORETAX DJP implementation. The successful implementation of the CORETAX DJP system hinges on the effective transfer and assimilation of knowledge among employees. The survey results indicate a generally positive level of understanding, with employees demonstrating a solid grasp of the system's impact on their daily work, the steps involved in using the system, and the benefits of provided training. This suggests that the organization's socialization and training efforts have been largely successful.

While the overall level of knowledge is encouraging, there are still areas where improvement is needed. A significant number of employees expressed some uncertainty about their understanding of the system. This suggests that the complexity of the system, coupled with the rapid pace of change, may have overwhelmed some individuals. Additionally, the coexistence of old and new systems can create confusion and hinder the smooth transition. The complexity of the CORETAX DJP system, coupled with the steep learning curve and limited support, presents significant challenges in knowledge acquisition. Employees struggle to comprehend the intricate details, navigate the system's interface, and troubleshoot issues independently. This can lead to frustration, decreased productivity, and increased errors, hindering the effective implementation of the system.

We can infere from the point of view Ability dimension, the readiness gap, refers to the discrepancy between the required skills and knowledge for successful system adoption and the actual capabilities of employees. While the survey results indicate a generally positive attitude toward the CORETAX DJP system, the FGD stated that there are subtle indications of a readiness gap. Despite the overall confidence in their ability to use the system, employees expressed some reservations about troubleshooting complex issues and providing accurate information to taxpayers. This suggests that while employees may possess the foundational knowledge, they may lack the advanced skills and experience necessary to handle more challenging tasks or unexpected situations.

The root of this readiness gap lies in a combination of factors. The complexity of the CORETAX DJP system, coupled with the rapid pace of change turns out create a steep learning curve. Additionally, the fear of making mistakes or providing incorrect information can hinder employees' confidence and willingness to take on new challenges. Moreover, the transition from traditional manual processes to a more automated system can be disruptive, leading to uncertainty and anxiety. While the organization has made significant efforts to provide necessary support and resources, there are indications of a reinforcement gap that could hinder the long-term sustainability of the change.

A notable concern is the potential for a decline in motivation and commitment over time. Although employees initially expressed positive attitudes towards the CORETAX DJP system, the lack of ongoing oversight and incentives may lead to a gradual erosion of enthusiasm. Without consistent reinforcement, employees may revert to old habits or find ways to work around the new system, undermining the intended benefits of the transformation.

To address this reinforcement gap, the organization should prioritize several strategies. First, it is crucial to establish clear accountability measures and conduct regular progress reviews. This will help to ensure that employees remain focused on the goals of the change initiative and provide an opportunity to address any emerging challenges. Second, the organization should implement a robust reward system to recognize and reward employees who demonstrate exceptional commitment to the new system. This can help to reinforce positive behaviors and foster a culture of continuous improvement.

Furthermore, the organization should focus on building a culture of continuous learning and improvement. By providing ongoing training, coaching, and support, the organization can help employees stay up-to-date with the latest developments and address any emerging challenges. Additionally, fostering a sense of ownership among employees can help to ensure their long-term commitment to the change. This can be achieved by involving employees in decision-making processes and providing opportunities for them to contribute to the improvement of the system.

In conclusion, while the organization has made a strong start in implementing the CORETAX DJP system, sustained effort is required to ensure its long-term success. By addressing the reinforcement gap through targeted interventions, such as establishing clear accountability measures, implementing a robust reward system, and fostering a culture of continuous learning, the organization can create a more resilient and sustainable change initiative. Specifically, establishing clear accountability measures ensures that employees understand their roles and responsibilities in the ongoing operation of the new system, while a robust reward system can recognize and incentivize continued positive behavior and adoption. Furthermore, fostering a culture of continuous learning is crucial for maintaining employee proficiency and adaptability as the system evolves and new challenges arise. This involves providing ongoing training opportunities, encouraging knowledge sharing, and creating a supportive environment where employees feel comfortable seeking assistance and contributing to improvements. By focusing on these reinforcement strategies, the organization can solidify the gains made during the initial implementation and create a lasting foundation for the CORETAX DJP system's long-term effectiveness.

CONCLUSION

In conclusion, the successful implementation of the CORETAX DJP system at the Directorate General of Taxes hinges on a sustained and multifaceted approach that extends beyond initial adoption. While the organization has made commendable strides in fostering awareness and providing foundational training, the crucial phase of reinforcement demands focused attention. To solidify the transformation, the DGT must prioritize targeted interventions that address the reinforcement gap, including the establishment of clear accountability measures, the implementation of robust reward systems, and the cultivation of a culture that champions continuous learning and improvement. By proactively addressing employee-specific needs and fostering an adaptive organizational culture, the DGT can ensure the long-term success of the CORETAX DJP system, thereby enhancing tax

administration efficiency and contributing to broader socio-economic development.

However, this research acknowledges certain limitations that warrant consideration for future studies. Primarily, the reliance on self-reported data from surveys and interviews may introduce biases and limit the depth of understanding. Future research should strive to incorporate longitudinal studies to track employee attitudes and behaviors over time, providing a more comprehensive view of the system's impact. Additionally, integrating diverse data sources and perspectives, including those of taxpayers and other stakeholders, would offer a more holistic understanding of the CORETAX DJP system's broader implications. Furthermore, future research could explore the specific challenges related to equitable access and digital literacy across diverse demographics, particularly in underserved regions, to ensure the system's inclusive and equitable impact.

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