

# Pengaruh Involved Communication dan Perceived Organizational Support terhadap Readiness For Change dengan Organizational Identification sebagai Mediasi pada Pegawai Otoritas Pajak Pusat = The Effect of Involved Communication and Perceived Organizational Support on Readiness For Change with Organizational Identification as Mediation at National Tax Authority Employee

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## Abstrak

VUCA dan kompleksitas persaingan global mendesak semua organisasi untuk siap berubah termasuk organisasi sektor publik. Penelitian ini bertujuan untuk mengetahui pengaruh involved communication dan perceived organizational support terhadap readiness for change di sektor publik. Penelitian ini juga menyelidiki peran mediasi organizational identification. Data sebanyak 437 responden dikumpulkan dari pegawai yang bekerja pada Otoritas Pajak Pusat melalui survei daring dan sebanyak 384 isian responden dianalisis lebih lanjut. Penelitian ini memberikan kontribusi pada prediktor yang mempengaruhi readiness for change pada sektor publik di Indonesia. Pengujian hipotesis menggunakan Structural Equation Modeling dengan Lisrel 8.8. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif signifikan antara involved communication dengan readiness for change namun pengaruh perceived organizational support tidaklah signifikan terhadap readiness for change. Organizational identification mampu memediasi secara parsial hubungan antara involved communication dengan readiness for change dan secara penuh antara perceived organizational support dengan readiness for change. Penelitian ini memberikan kontribusi di bidang manajemen sumber daya manusia melalui panduan praktis untuk meningkatkan readiness for change menghadapi perubahan organisasi di sektor publik khususnya pada pelayanan perpajakan.

.....VUCA and the complexity of global competition urge all organizations to be ready for change including public sector organizations. This study aims to investigate the influence of involved communication and perceived organizational support on readiness for change in the public sector. The study also explores the mediating role of organizational identification. Data from 437 respondents working at the National Tax Authority were collected through an online survey and 384 respondents data were further analyzed. This research contributes to predictors that affect readiness for change in the public sector in Indonesia.

Hypothesis testing was conducted using Structural Equation Modeling with Lisrel 8.8. The results show a significant positive effect of involved communication on readiness for change, while perceived organizational support has a nonsignificant effect on readiness for change. Organizational identification partially mediates the relationship between involved communication and readiness for change, and fully mediated perceived organizational support and readiness for change. This study contributes to the field of human resource management through practical guidelines to enhance readiness for change in facing organizational changes in the public sector especially in taxation service.