

**EMPLOYEE PERFORMANCE REVIEWED FROM INITIATIVE, WORK
DISCIPLINE, WORK MOTIVATION, AND EMPLOYEE READINESS FOR CHANGE
IN THE CENTRAL JAVA II REGIONAL OFFICE OF THE DIRECTORATE
GENERAL OF TAXES**

Budi Citra Permana, Bambang Mursito, Sarsono
Program Pascasarjana, Universitas Islam Batik Surakarta
Email: bc.permana@gmail.com

Abstract: *The study aims to measure the effect of initiative, work discipline, work motivation, and readiness for change on the employee performance of the Central Java II Regional Office of the Directorate General of Taxes. The research method of this study is quantitative research. Samples use purposive sampling method, that is, sampling method which uses certain considerations. The sample in this study were certain employees of the Central Java II Regional Office of the Directorate General of Taxes, amounting to 120 samples of 152 total population. Data collection is obtained through questionnaires. The data analysis technique uses multiple linear regression analysis. The results showed that (1) initiative variable has a positive and significant effect on employee performance, (2) work discipline variable has no significant effect on employee performance, (3) The work motivation variable has a positive and significant effect on employee performance, (4) The readiness for change variable has a positive and significant effect on employee performance.*

Keywords: *initiative, work discipline, work motivation, readiness for change, performance*

1. Introduction

In various organizational conditions, human resources become a very important thing to pay attention to, especially in terms of achieving organizational goals. According to Salutondok and Soegoto (2015), every organization needs a quality of human resources, both leaders and members or subordinates in carrying out their duties and responsibilities to achieve those goals.

According to Heriyanto and Hidayati (2016), the success of a company is strongly influenced by the individual work of each company's employees that will always strive to get the best employee performance, with the hope that the company's goals will be achieved.

The achievement of organizational goals, especially in terms of performance, includes many aspects that are important to be fulfilled, including the initiative aspect. The initiative actually begins with self-fulfillment, including self-starting nature, a proactive approach, and consistency in overcoming the difficulties (persistent to overcome barriers) that arise in the pursuit of a goal (Frese and Fay, 2001). Licuanan (2013) quoted by Asih (2017), the initiative has a significant influence on performance. However, in the research conducted by Asih (2017), initiative had no effect significantly on human resources performance.

Employees as resources who are able to run the organization, of course, are supported by the ability and skills to work. However, it is very meaningful when employees are also balanced

by the value of discipline for the achievement of organizational goals. The better the employee's work discipline, the higher the work performance that can be achieved. Tyas and Sunuharyo (2018) stated that work discipline is not only useful for achieving company goals, but also for employees, because work discipline can encourage work passion and employee's morale. Research conducted by Tyas and Sunuharyo (2018) and Sari and Hadijah (2016) showed that work discipline had a significant positive effect towards employee performance.

In addition, the motivational aspect is expected to be a driving force that creates one's work enthusiasm so that they want to work cooperately, work effectively and be integrated with all efforts to achieve satisfaction (Khumaedi, 2016). The results of research from Salutondok and Soegoto (2015) stated that work motivation has a positive effect on employee performance at the Sorong District Secretariat Office. The results of a similar study from Khumaedi (2016) stated that if motivation was increased, it would increase the performance of Airport Service employees.

The rapid changes made by the Ministry of Finance organization in response with the Covid-19 pandemic condition require employees to have the readiness for change in order to follow all adjustments set by the organization. including employees at the Central Java II Regional Office of the Directorate General of Taxes as one of the organizational units of the Ministry of Finance.

Bernerth (2004) cited by Madsen, *et al.* (2005), stated that readiness was more than just understanding a change, more than just believing in the change, but readiness was a collection of thoughts and intentions towards specific change efforts. According to Madsen, *et al.* (2005), a person is ready to change when he or she understands, believes, and intends to change because of a perceived need. Employee readiness is the main capital for organizations that are always growing and developing, following the demands of global developments in the world. Asbari, *et al.* (2020) stated that the belief and spirit of readiness for change in employees was able to maintain good performance in the era of the Covid 19 pandemic. This was also in line with other studies conducted by Banjongprasert (2017), Matthysen and Harris (2018) and Katsaros (2020) which stated that readiness for change had a positive effect towards employee's performance.

In carrying out the vision and mission to collect state revenues from the taxation sector through an effective and efficient tax administration system in the Central Java II Regional Office of the Directorate General of Taxes, it is necessary to have reliable and capable human resource management in order to achieve organizational goals. The Central Java II Regional Office of the Directorate General of Taxes must ensure that human resource management runs well so that employees are able to make the best contribution according to their abilities. The big engagement of the management can affect towards the performance of employees which includes aspects of initiative, work discipline, work motivation and readiness to change.

2. Literatur Review

Employee Performance

The strength of every organization lies in its human resources, so that organizational achievement cannot be separated from the achievements of each individual involved in it, and that final achievement is known as performance (Gayathiri and Lalitha, 2013). Taviyastuti (2013) stated that performance was a criterion for achieving optimal human resources work results that determine a business continuity. Performance is the work result, both quality and

quantity, achieved by employees in carrying out tasks in accordance with the responsibilities given (Gayathiri and Lalitha, 2013). Considering the importance of performance valuation, it was said that the main factor related to the long-term success of the organization was how much the organization's ability to measure how well employees work and use those informations to ensure its implementation in fulfilling existing standards (Sani, 2013). However, Hosmani and Shambhushankar (2014) stated that performance was always measured by the aspect of results, not the efforts made by individuals, it was how well individuals could meet the demands of their work.

According to Bernardine and Russell (1993) there are 6 basic criteria or dimensions to measure performance, namely:

- a. quality, related to the ideal process or result in terms of a purpose;
- b. quantity, related to the quantity unit or quantity produced;
- c. timeliness is related to the time required to complete an activity or to produce products;
- d. cost-effectiveness, related to the level of use of organizational resources (people, money, materials, technology) in obtaining results or reducing waste in the use of organizational resources;
- e. need for supervision, related to the individual's ability to complete work or job functions without leadership assistance or supervisory intervention;
- f. interpersonal impact, related to the individual's ability to increase feelings of self-pride, good will, and cooperation among workers and subordinates.

Initiative

According to Taylor (2013) initiative is a person's sensitivity to immediately take an action on a job that exceeds what is needed or demanded from the job without waiting for orders. However, initiative can mature the individual's mindset and lead the individual in order to give something more than expected. Everyone has this ability, it's just that on a different scale or level depending on how to develop it. Hence, this initiative is an ability that can be developed by someone, not innate ability (Widodo, 2013). Initiative is work behavior that begins with by its self-starting nature, a proactive approach, and consistency in overcoming the difficulties (persistent to overcome barriers) that arise in the pursuit of a goal (Frese and Fay, 2001).

The indicators of this research are the indicators used in Frese and Fay's (2001) research. includes setting goals, actively seeking information, developing knowledge through alternative actions, planning good goals (action plans), anticipating various problems and/or opportunities that will arise in the future, and considering various alternative solutions to problems and opportunities.

Work Discipline

Work discipline is one of the determining factors for achieving employee performance. Pomalingo (2015) stated that work discipline was an obedient attitude and subjected to rules based on personal self-awareness without any external coercion. Through work discipline, employees are expected to foster a sense of responsibility towards work so that it will increase work productivity.

According to Ardana, Mujiati and Utama (2012) quoted in Tyas and Sunuharyo (2018), work discipline was an attitude of respecting, appreciating, and obeying to existing regulations, both written and unwritten, and admitting to run them and not evading to accept any penalties.

Hasibuan (2003) in Sari and Hadijah (2016) conveyed some indicators that could measure work discipline, namely:

- a. awareness, is the attitude of employees voluntarily obeying all regulations;
- b. willingness, is an attitude, behavior and actions of a person in accordance with regulations, whether written or not;
- c. obedience, is an action performed in accordance with orders without complaint; and
- d. ethics, is a rule of behavior and values in daily life while working.

Work Motivation

High performance will be achieved by people who had good motivation and well-prepared to exercise discretionary efforts (Armstrong, 1994). Motivation is related to the strength and directions to behavior and the factors that influence people to behave in certain ways. According to Mangkunegara (2005) as in Heriyanto and Hidayati (2016), motivation was formed from the attitude of employees in dealing with working situations in the company.

Motivation, according to Armstrong (1994), was divided into 2 groups, namely intrinsic motivation and extrinsic motivation. Intrinsic motivation can arise from the self-generated factors that influence a person's behaviours. They can take the form of motivation by the work itself when individuals feel that their work is important, interesting and challenging, and provides them with a reasonable degree of freedom to act, create opportunities to achieve and advance, and scope to use and develop their abilities and skills. Extrinsic motivation happens when something was done or for people to encourage them. These includes rewards (such as incentives, increase the payment, praise or promotion) and punishments (such as disciplinary action, withholding payments or criticism). This emerging extrinsic motivation could have a sudden and powerful impact, but will not necessarily last long.

The indicator used to measure the work motivation variable (Armstrong. 1994) on this research namely:

- a. the work itself;
- b. achievement;
- c. advancement;
- d. recognition; and
- e. responsible.

Readiness for Change

Holt, et al. (2007) stated individual readiness to change as a comprehensive attitude that is simultaneously influenced by the content (i.e., what is being changes), the process (i.e., how the change is being implemented), the content (i.e., what is being changed), and the individuals (i.e., the characteristics of those being asked to change) involved. Furthermore, readiness collectively reflects the extent to which people are cognitively and emotionally tend to accept, embrace, and adopt a certain plan to purposefully change the status quo.

Hanpachern, *et al.* (1998) stated that readiness for change is the extent to which employees are mentally, psychologically or physically ready to participate in organizational development

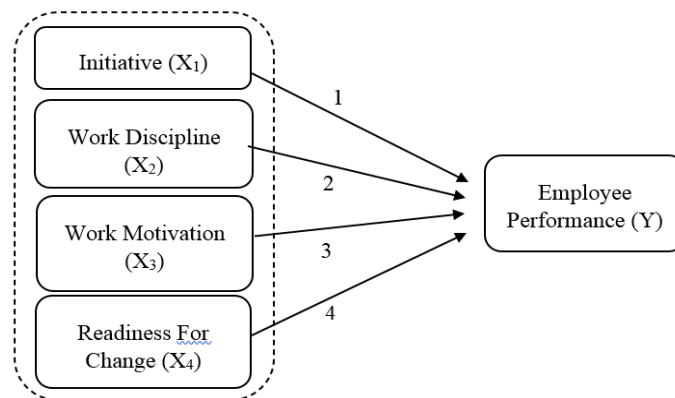
activities. Primarily refers to conditions where employees will have a high role in support and participation in organizational change. In addition, Haque (2008) suggested that employee readiness for change involved employee beliefs, attitudes, and intentions towards the extent to which change level was needed and employee perceptions and organizational capacity to make these changes happened.

According to Holt *et al.* (2007), things that can be used to indicate and measure the high and low readiness to change employees, amongs are:

- a. belief of employees that the proposed changes will be appropriate for the organization;
- b. employees' belief that the organization will get benefit from implementing those changes;
- c. employees will believe there is a logical reason to change and there is a need for the proposed changes;
- d. employees focus on the benefits of change for the company;
- e. employees' beliefs about their ability to implement the desired changes;
- f. employees feel that leaders and management in the organization are committed and support the implementation of the proposed changes; and
- g. the employee feels that he or she will obtain benefit from implementing the proposed changes.

Research Framework

Based on the background of the problem and the theoretical basis of the literature review, the schematic relational framework of the research can be drawn up as follows.



Hypothesis

- H₁: there is an influence between the initiative and the performance of the employees of the Central Java II Regional Office of the Directorate General of Taxes.*
- H₂: there is an influence between work discipline and the performance of the employees of the Central Java II Regional Office of the Directorate General of Taxes.*
- H₃: there is an influence between work motivation and the performance of the employees of the Central Java II Regional Office of the Directorate General of Taxes.*
- H₄: there is an influence between readiness to change and the performance of the employees of the Central Java II Regional Office of the Directorate General of Taxes.*

3. Research Method

In this study, the type of research used is descriptive quantitative research. The population in this study were 152 people. Sampling was carried out non-probably using the purposive sampling method. The purposive sampling method is a sampling technique with certain considerations (Sugiono, 2019). In determining the respondents, the researcher set several criteria as follows.

- respondents are civil servants in the Central Java II Regional Office of the Directorate General of Taxes and have a minimum working period of 1 (one) year;
- the measurement of employee performance is carried out on performance contracts signed for a period of 1 (one) year ending on December 31, 2020; and
- the respondent is not an employee who has been transferred from other unit outside the Central Java II Regional Office of the Directorate General of Taxes within 1 (one) year.

Researchers have selected and separated employee data that did not meet the criteria as respondents and obtained data sampling amount to 120 people from 152 population employees at the Central Java II Regional Office of the Directorate General of Taxes. To perform data analysis used multiple linear regression analysis technique.

4. Results and Discussion

3.1. Results

Characteristics of Respondents

Based on the collected research questionnaires, the researcher obtained information which includes gender, age, education level, and years of working periods of respondents. Then the complete questionnaires were tabulated based on these following characteristics.

Table 1. Characteristics of Respondents by Gender

Gender	Amount	Percentage
Male	96	80,00%
Female	24	20,00%
Total Amount	120	100,00%

Source: The Central Java II Regional Office of the Directorate General of Taxes, 2021

Table 1 above shows that there are more male respondents that amounts to 96 male respondents (80 percent) and the other were 24 female respondents (20 percent).

Table 2. Characteristics of Respondents by Age

Age	Amount	Percentage
Less than 30 years	16	13,33%
30 to 39 years	56	46,67%
40 to 49 years	37	30,83%
More than 50 years	11	9,17%
Total	120	100,00%

Source: The Central Java II Regional Office of the Directorate General of Taxes, 2021

Based on Table 2 above, it is obtained information that most of the respondents are aged 30 years to 39 years old amounts to 56 people (46.67 percent), then age 40 to 49 years old

amounts to 37 people (30.83 percent), then age less than 30 years old amounts to 16 people (13.33 percent), and the least is age more than 50 years amounts to 11 people (9.17 percent).

Table 3. Characteristics of Respondents Based on Education Level

Education Level	Amount	Percentage
Diploma	23	19,17%
Bachelor	71	59,17%
Postgraduate	24	20,00%
Others	2	1,67%
Total	120	100,00%

Source: The Central Java II Regional Office of the Directorate General of Taxes, 2021

Table 3 above indicates that the highest number of respondents have a bachelor's level of education, amounts to 71 people (59.17 percent), then with postgraduate education level amounts to 24 people (20 percent), diploma education level amounts to 23 people (19.17 percent), and at least 2 people for other education levels (1.67%).

Table 4. Characteristics of Respondents Based on Working Period

Working Period	Amount	Percentage
Less than 10 years	22	18,33%
10 to 19 years	60	50,00%
20 to 29 years	32	26,67%
More than 30 years	6	5,00%
Total	120	100,00%

Source: The Central Java II Regional Office of the Directorate General of Taxes, 2021

Based on Table 4 above, it is known that the most respondents have a working period with a time span between 10 to 19 years as 60 people (50 percent), then the working period with a time span between 20 to 29 years as 32 people (26.67 percent), with a working period of less than 10 years as 22 people (18.33 percent), and at least there are 6 people with a working period of more than 30 years (5.00 percent).

Classical Assumption Test

1) Normality Test

In this study, the method used to perform the normality test was the Kolmogorov-Smirnov method. The normality test value obtained a significance value of 0.085, and it exceeds the significant value of 0.05, so it can be concluded that the data is normally distributed.

2) Heteroscedasticity Test

A good regression model requires that there are no heteroscedasticity problems that cause the interpretation or estimator to be inefficient and the coefficient of determination to be very high. The significance value of the initiative variable is 0.633, the significance value of the work discipline variable is 0.603, the significance value of the work motivation variable is 0.294, and the significance value of readiness to change is 0.204. The significance of each

independent variable is greater than 0.05, so the regression model does not experience heteroscedasticity.

3) Multicollinearity Test

The output results of the Collinearity Statistics calculation with the IBM SPSS *Statistics Version 23* application show the initiative variable tolerance value of 0.727 (greater than 0.1) and the inflation variable (VIF) value of 1.376 (less than 10), the tolerance value of the work discipline variable. of 0.942 (greater than 0.1) and the value of the inflation variable (VIF) 1.061 (less than 10), the tolerance value of the work motivation variable is 0.943 (greater than 0.1) and the value of the inflation variable (VIF) is 1.060 (more smaller than 10), and the tolerance value for the readiness variable to change is 0.711 (greater than 0.1) and the inflation variable (VIF) is 1.406 (smaller than 10). Thus it can be concluded that there is no multicollinearity between the independent variables in the regression model.

4) Autocorrelation Test

The autocorrelation test was performed using the Durbin Watson (D-W) test. This test aims to determine whether in the regression model there is a correlation between the nuisance error in a certain period and the previous period. A good regression model is a regression model that is free from autocorrelation problems.

With the value at a significance level of 5%, the number of samples is 120 and the number of independent variables is 4 (k-4), then results shows the upper limit value (du) 1.758 and the lower limit (dl) 1.592. Because the Durbin-Watson value of 1.930 is greater than the upper limit (du) of 1.758 and less than the 4-du value of 2.070. Hence, it can be concluded that there is no autocorrelation in this regression model.

Research Result

After calculating through the IBM SPSS *Statistics Version 23* program, it was concluded for the values of multiple linear regression with the following results: $Y = -0,737 + 0,178 X_1 + 0,083 X_2 + 0,172 X_3 + 0,765 X_4$. Based on the obtained equation then things can be conveyed as following:

- a. The constant value of -0.737 describes the value of employee performance, if the variables of initiative, work discipline, work motivation, and readiness for change are zero.
- b. The initiative variable coefficient value of 0.178 indicates that if the initiative variable changes one unit with the assumption that the variables of work discipline, work motivation, and readiness to change remain constant, it will result in a change in performance of 0.178 units. The coefficient value of the initiative variable is positive, meaning that it has a unidirectional relationship, if initiative increases, the employee's performance will also increase.
- c. The coefficient value of the work discipline variable of 0.083 indicates that if the work discipline variable one-unit change with the assumption that the variables of initiative, work motivation, and readiness to change steadily, it will result in a change in performance of 0.083 units. The coefficient value of the work discipline variable is positive, meaning that work discipline has a unidirectional relationship, if work discipline increases, then employee performance will also increase.

- d. The coefficient value of the work motivation variable is 0.172, indicating that if the work motivation variable changes one unit with the assumption that the initiative, work discipline, and readiness to change variables remain constant, it will result in a change in performance of 0.83 units. The coefficient value of the work motivation variable is positive, meaning that work motivation has a unidirectional relationship, if work motivation increases, then employee performance will also increase.
- e. The coefficient value of the readiness to change variable is 0.765 indicating that if the readiness to change variable has changed one unit with the assumption of the initiative variable, work discipline, and work motivation remain constant, it will result in a change in performance of 0.765 units. The coefficient value of the readiness to change variable is positive, meaning that readiness to change has a unidirectional relationship, if readiness to change increases, the employee performance will also increase.

Model Accuracy Test (F Test)

Based on the results of the F test calculation, with the help of the IBM SPSS *Statistics Version 23* program, it was found that the calculated F was 90,432 and the F significance was 0.000. At the level of significant = 0.05, the F table value is 2.45. The calculated F value > F table (90.432 > 2.45) and the significance is below 0.05 then H_0 is rejected and H_a is accepted so that the model is quite good and the selection of initiative, work discipline, work motivation, readiness to change and employee performance is correct. This means that initiative, work discipline, work motivation and readiness to change simultaneously affect employee performance.

Hypothesis Testing (t-Test)

Hypothesis test values can be presented in the table below:

Table 5. t- Test Results

Variable	t - test	Sig. t	Description
Initiative (X1)	2,996	0,003	Significant
Work Discipline (X2)	1,443	0,152	No significant
Work Motivation (X3)	2,909	0,004	Significant
Readiness for Change (X4)	13,372	0,000	Significant

Source: Processed tabulated data, 2021

- 1) It is stated in the first hypothesis that "there is an influence between the initiative and the performance of the employees of the the Central Java II Regional Office of the Directorate General of Taxes ". The t-value obtained on the results of the analysis of the initiative variable with a value of 2.996 is greater than the t-table value of 1.981 and has a significance value of 0.003 less than 0.05. It shows that the initiative variable has significant influence on employee performance.
- 2) The second hypothesis states "there is an influence between work discipline and employee performance the Central Java II Regional Office of the Directorate General of Taxes." The t-value obtained on the results of the analysis of the work discipline variable with a value of

1.443 is smaller than the t table value of 1.981 and has a significance value with a value of 0.152 is greater than 0.05. Hence, it means that the work discipline variable does not have significant influence on employee performance.

- 3) The third hypothesis states "there is an influence between work motivation and employee performance at the Central Java II Regional Office of the Directorate General of Taxes.". The t-value obtained on the results of the analysis of the work motivation variable with a value of 2.909 is greater than the t-table value of 1.981 and has a significance value of 0.004 less than 0.05. So, it means that the work motivation variable has a significant influence on employee performance.
- 4) The fourth hypothesis states that there is an influence between readiness to change and the performance of the Central Java II Regional Office of the Directorate General of Taxes. The t-value obtained on the results of the analysis of the readiness to change variable with a value of 13.372 is greater than the t table value of 1.981 and has a significant value of 0.000 less than 0.05. It concludes that the variable readiness to change has a significant effect on employee performance.

Coefficient of Determination (R^2)

Based on the results of the calculation of the coefficient of determination (R) with the IBM SPSS *Statistics Version 23* program, the R^2 value is amount to 0.759. It means that 75.9% of the variables chosen to be included in the model are correct, i.e., the variance of the initiative variable, work discipline, work motivation, and readiness to change can explain the employee performance variable. The remaining 24.1% is influenced by other variables that are not examined.

The fundamental weakness of using the coefficient of determination: is bias towards the number of independent variables included in the model. Every additional one independent variable, then R square must increase no matter whether the variable has a significant effect on the dependent variable. Therefore, many researchers recommend using the Adjusted R Square value when evaluating the best regression model. The Adjusted R Square value is amount to 0.750. This means that the ability of the independent variable to explain the variation in the dependent variable is 75%, while the remaining 25% is explained by other factors outside the analyzed regression model.

3.2. Discussion

- 1) The effect of initiative on employee performance.

The result shows that there is an initiative effect on employee performance significantly at the Central Java II Regional Office of the Directorate General of Taxes. Employee initiative is an employee's attitude and ability to work, which is started from oneself to provide work results that exceed organizational expectations. As quoted in Frese and Fay (2001) which stated that initiative is an attitude of working that starts with oneself (self-starting nature), using a proactive approach, and is consistent in dealing with difficulties (persistent to overcome barriers) that arise in achievement of objectives. So, employees at the Central Java II Regional Office of the Directorate General of Taxes show good indications of the initiative variable at work, starting from setting goals at the beginning of the year by using the form of annual performance contracts, actively seeking

information on the latest news on tax administration provisions, and being able to consider alternative settlement towards problems that arise due to organizational dynamics, especially in the field of taxation.

2) The influence of work discipline on employee performance.

The result of the study shows that work discipline has no significant influences on employee performance. Work discipline can be viewed by one of the indicators i.e., willingness, which is interpreted as an attitude, behavior and actions of one's person which is in accordance with the rules, whether written or not. In this case, the aspect of willingness includes the willingness of employees to comply with the provisions on official attire. The provisions governing work attire within the Directorate General of Taxes are not the same as the provisions for official attire like other civil servants. Directorate General of Taxes employees have the opportunity to wear free, neat and polite clothes on Thursdays, so they don't wear uniforms like civil servants in general.

In addition, work discipline also has other indicators i.e., obedience, which is interpreted as actions taken according to orders without complaining. One of the employee's obedience is an obedience on the attendance provisions in accordance with working hours, both arrival attendance and return attendance. Violation of attendance compliance will have an impact on cutting employee performance allowances. This is very irrelevant to the performance of employees, because the workload of each field in the the Central Java II Regional Office of the Directorate General of Taxes, is not tied to the predetermined working hours, but is tied to the aspect of completing the work itself. In several fields in the Central Java II Regional Office of the Directorate General of Taxes, completion of work is carried out outside of office operational working hours. This sometimes provides flexibility for employees to complete those work outside of the office, for example bringing work when returning home as long as the completion target being achieved.

3) The effect of work motivation on employee performance.

This study shows that the work motivation variable has a positive and significant effect on employee performance. At the Central Java II Regional Office of the Directorate General of Taxes, each employee has a very unique job to complete in accordance with the tasks, principals, and functions set by the organization. Employees can feel that every job is important. interesting and challenging, so it takes responsibility to complete it as well as possible. Besides, the organization provides a freedom space to act, a great opportunity to grow rapidly and develop the abilities and skills of employees, for example through education and training, short courses, online courses, and others.

The Central Java II Regional Office of the Directorate General of Taxes also provides a comfortable and good work environment in order to support the work of employees. Even supporting the motivational aspect extrinsically, the organization provides the best employee selection activities every year, and provides the opportunity to participate in promotions to a higher level. for example, talent selection carries out the mandate of higher level of echelon.

4) The influence of readiness for change on employee performance.

This study shows that the variable of readiness for change has a positive and significant effect on employee performance. The Central Java II Regional Office of the Directorate General of Taxes provides opportunities for employees to implement changes that occur within the organization. This can be shown by an attitude of accepting and using

changes that occur within the organization. In 2020, the organization of the Directorate General of Taxes made many big changes, especially changes in working mechanisms during the Covid-19 pandemic. Starting from making letters using online platforms, digitally signing, setting employee Working From Home (WFH) schedules during a pandemic, completing Taxpayer applications using electronic platforms, meetings using online tools, attending presence mechanisms that use GPS templates and are carried out online. All the things that the Directorate General of Taxes organization does can be followed by all employees massively and using national-scaled information dissemination. In addition, manual guidances are given in the adaptation process to the use of new mechanisms in terms of correspondences, especially correspondences within internal organizations that no longer need to send letters physically. Employees accept these organization changes so hopefully it will drive better employee performance.

5. Conclusion

The conclusions in this study are:

- a. There is a positive and significant effect of the initiative on employee performance at the Central Java II Regional Office of the Directorate General of Taxes.
- b. There is no significant effect of work discipline on employee performance at the Central Java II Regional Office of the Directorate General of Taxes.
- c. There is a positive and significant effect of work motivation on employee performance in the Central Java II Regional Office of the Directorate General of Taxes.
- d. There is a positive and significant effect of readiness for change on employee performance in the Central Java II Regional Office of the Directorate General of Taxes.

Reference

- Armstrong, Michael. 1994. *Armstrong's Handbook of Human Resource Management Practice*. 11th Ed 2009. London: Kogan Page Limited, 18(2): 147-159.
- Asbari, dkk. 2020. Analisis Kesiapan untuk Berubah di Masa Pandemi Covid-19: Studi Pengaruh Kepemimpinan Transformasi terhadap Kinerja Karyawan. *JPerspektif: Jurnal Ekonomi & Manajemen Universitas Bina Sarana Informatika*, 18(2): 147-159.
- Asih, Wulan. 2017. Peningkatan Kinerja Sumber Daya Manusia melalui Inisiatif dan Orientasi Pembelajaran Serta Kemampuan Penyesuaian. *Ekobis*. 18(1): 96-105.
- Banjongprasert, J. 2017. An Assesment of Change-Readiness Capabilities and Service Innovation Readiness and Innovation Performance: Empirical Evidence from MICE Venues. *IJEM: International Journal of Economics and Management*, 1-7.
- Bernadine, H. John., and Joyce E.A Russel. 1993. *Human Resouce Management: An Experimental Approach*. Singapore: McGraw Hill.
- Frese, M., and Doris Fay. 2001. Personal Initiative: An Active Performance Concept For Work in The 21st Century. *Research in Organizational Behavior*. 23 : 133-187.

- Gayathiri, R., dan Lalitha Ramakrishnan. 2013. Quality of Work Life Linkage with Job Satisfaction and Performance. *International Journal of Business and Management Invention*, Vol. 2.
- Hanpachern, C., Morgan G. A., and Griego O. V. 1998. An extension of the theory of margin: A framework for assessing readiness for change. *Human Resource Development Quarterly*. 9(4): 45-56.
- Haque, Md. Mahbulul. 2008. *A Study of Relationship Between The Learning Organization and Organizational Readiness For Change*. Dissertation. Pepperdine University.
- Heriyanto, and Siti Noor Hidayati. 2016. Pengaruh Motivasi Kerja dan Disiplin Kerja terhadap Kinerja Pegawai. *Jurnal Maksipreneur*. 6(1): 67-76.
- Hosmani, A., and Shambhushankar, B. 2014. Study on Impact of Quality of Work Life on Job Performance amongst Employees of Secunderabad Division of South Central Railway. *Research Journal of Managemnet Sciences*, 3(11), 8-11.
- Holt, D.T., Armenakis, A.A., Field, H.S., dan Harris, S.G. 2014. Readiness for Organizational Change: The Systematic Development of a Scale. *The Journal of Applied Behavioral Science*. 43(2): 232-255.
- Katsaros, Kleantis K., and Athanasios N Tsirikas. 2020. The Impact of Leadership on Firm Financial Performance: The Mediating Role of Employees's Readiness to Change. *Leadership and Organization Development Journal*.
- Khumaedi, Evawati. 2016. Pengaruh Disiplin dan Motivasi Kerja terhadap Kinerja Pegawai pada Dinas Sentra Operasi Terminal PT. Angkasa Pura II. *JIMB: Jurnal Ilmiah Manajemen dan Bisnis*. 2(1): 66-77.
- Madsen, S.R., Duane Miller, and Cameroon R. John. 2005. Readiness for organizational change: Do organizational commitment and social relationships in the workplace make a difference? *Human Resource Development Quarterly*. 16(2): 119-212.
- Matthysen, M and Chantel Harris. 2018. The relationship between readiness to change and work engagement: A case study in an accounting firm undergoing change. *Arthavidya Jurnal Ilmiah Ekonomi*. 16(0): 1-11.
- Pomalingo, R., Silvy L. Mandey, dan Yantje Uhing. 2015. Pengaruh Disiplin Kerja, Kompetensi, dan Motivasi terhadap Kinerja Pegawai pada Kantor Badan Penanggulangan Bencana Daerah Provinsi Sulawesi Utara. *Jurnal Berkah Ilmiah Efisiensi*. 15(5): 528-537
- Salutondok, Y. dan Agus S. Soegoto. 2013. Pengaruh Kepemimpinan, Motivasi, Kondisi Kerja dan Disiplin terhadap Kinerja Pegawai di Kantor Sekretariat DPRD Kota Sorong. *Jurnal EMBA*. 3(3): 849-862.

- Sani, Achmad. 2013. Role of Procedural Justice, Organizational Commitment and Job Satisfaction on job Performance: The Mediating Effects of Organizational Citizenship Behavior. *International Journal of Business and Management*. 8(15): 57-67.
- Sari, Ririn N.I, dan Hady S. Hadijah. 2016. Peningkatan kinerja pegawai melalui kepuasan kerja dan disiplin kerja. *Jurnal Pendidikan Manajemen Perkantoran*. 1(1): 204-214.
- Sugiono. 2019. *Metodologi Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: CV Alfabeta.
- Taviyastuti. 2013. Peningkatan Kinerja Tenaga Penjual Melalui Kompetensi Tenaga Penjual. *Jurnal JABPI*. 21 (2): 1-11.
- Taylor, Paul. 2013. The Effect of Entrepreneurial Orientation on The Internationalization of SMEs in Developing Countries. *Academic Journals*. 7 (19): 1927-1937.
- Tyas and Sunuharyo. 2018. Pengaruh Disiplin Kerja dan Lingkungan Kerja Terhadap Kinerja Karyawan (Studi pada Karyawan PT. Pertamina (Persero) Refinery Unit IV Cilacap). *Jurnal Administrasi Bisnis*. 62(1): 172-180.
- Widodo. 2013. Model Peningkatan Kinerja UKM Berbasis Orientasi Entrepreneur. *JDM: Jurnal Dinamika Manajemen*. 4(2): 204-219.