

EMPLOYEE RESISTANCE MANAGEMENT IN THE PROCESS OF BUREAUCRATIC SIMPLIFICATION AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE IN NORTH SUMATRA

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Abstract

This study aims to analyze factors influencing employee resistance in the bureaucratic simplification process at the Regional Office of the Directorate General of Customs and Excise in North Sumatra. This reform aims to create a more agile and responsive organization. However, it triggers both positive and negative responses from employees. A quantitative approach was applied with 141 respondents. Variables include communication, participation, resources, transformational leadership, trust in management, future clarity, and organizational justice. The findings reveal that participation, trust in management, future clarity, and organizational justice significantly affect resistance to change. Furthermore, trust and future clarity act as mediating variables between resources and resistance. These findings highlight the importance of transparency, fairness, and employee involvement in change management strategies.

Keywords: Bureaucratic reform, Organizational justice, Resistance to change, Trust in management

INTRODUCTION

Public sector reform has become a central issue in improving government performance, particularly in developing countries where bureaucratic inefficiencies often hinder service delivery. Governments are increasingly required to respond to rapid environmental changes, technological advancements, and rising public expectations for transparency, accountability, and efficiency. In this context, bureaucratic reform is not merely an administrative adjustment but a strategic necessity to enhance institutional effectiveness and public trust. One of the major reforms implemented in Indonesia is bureaucratic simplification, which aims to streamline organizational structures by reducing hierarchical levels and transforming structural positions into functional roles. This policy is part of a broader national agenda to create a more agile, adaptive, and responsive public administration system. By minimizing rigid layers of authority, the government expects faster decision-making processes, improved coordination, and more efficient service delivery. Previous studies suggest that flatter organizational structures can enhance flexibility and innovation within public institutions (Robbins & Judge, 2017; Osborne & Brown, 2013).

The urgency of bureaucratic simplification is closely related to persistent challenges in the public sector, such as overlapping responsibilities, slow administrative processes, and limited responsiveness to citizen needs. These issues often reduce organizational performance and weaken public satisfaction. Therefore, simplifying bureaucracy is seen as a rational policy choice to address structural inefficiencies and improve governance outcomes. However, structural reform alone is insufficient if it is not accompanied by effective management of human resources, particularly in dealing with employee reactions to change. Despite its intended benefits, bureaucratic simplification often generates mixed responses among employees. While some employees perceive the reform as an opportunity for professional growth and organizational improvement, others view it as a threat to their job security, authority, and career progression. Resistance to change is a common phenomenon in organizational transformation and can manifest in various forms, ranging from passive non-compliance to active opposition (Oreg, 2006). This resistance is often driven by uncertainty, lack of information, and perceived injustice within the organization. From a theoretical perspective, resistance to change is influenced by multiple factors, including individual attitudes, organizational context, and leadership practices. Participation in decision-making processes has been shown to reduce resistance by increasing employees' sense of ownership (Lines, 2004). Similarly, trust in management plays a crucial role in shaping employee acceptance, as individuals are more likely to support change when they believe that management acts in their best interest (Dirks & Ferrin, 2002). Future clarity, defined as the extent to which

employees understand their career prospects after the change, is also a critical factor in reducing anxiety and uncertainty (Rafferty & Griffin, 2006). In addition, perceptions of organizational justice significantly influence employee attitudes toward change, particularly when decisions are perceived as fair and transparent (Colquitt et al., 2001). The Regional Office of the Directorate General of Customs and Excise in North Sumatra represents a relevant and strategic context for examining these issues. As a vertical institution under the Ministry of Finance, this organization has undergone bureaucratic simplification policies that directly affect its employees. Changes in job structures, roles, and career paths have created both opportunities and challenges for employees, making it an appropriate setting to analyze resistance behavior and its determinants. This study is motivated by the need to understand not only the direct factors influencing resistance but also the underlying mechanisms that explain how these factors interact. In particular, the roles of trust in management and future clarity as mediating variables remain underexplored in the context of public sector reform in Indonesia. Understanding these relationships is essential for designing effective change management strategies that minimize resistance and enhance organizational performance. Based on these considerations, this study addresses the following research questions:

1. What factors influence employee resistance in bureaucratic simplification?
2. How do psychological factors such as trust in management and future clarity mediate resistance to change?

Accordingly, the objectives of this research are:

1. To analyze the determinants of employee resistance in the context of bureaucratic simplification
2. To examine the mediating role of trust in management and future clarity in influencing resistance

This study contributes to the existing literature in several ways. First, it provides empirical evidence on resistance management within the context of bureaucratic reform in Indonesia, which remains relatively underexplored. Second, it integrates organizational and psychological perspectives to explain resistance behavior more comprehensively. Third, it offers practical insights for policymakers and organizational leaders in designing more effective and human-centered reform strategies. Ultimately, this research emphasizes that successful bureaucratic reform is not solely determined by structural changes but also by the organization's ability to manage employee perceptions, build trust, and ensure clarity regarding future career prospects.

LITERATURE REVIEW

Resistance to change is a fundamental concept in organizational behavior, referring to negative attitudes or behaviors exhibited by individuals when confronted with organizational transformation. It may manifest in various forms, including reluctance to adopt new procedures, decreased work performance, or even active opposition to change initiatives. According to Oreg (2006), resistance is not merely an emotional reaction but a multidimensional construct influenced by personality traits, contextual factors, and organizational dynamics. Armenakis and Bedeian (1999) further emphasize that resistance often arises when employees perceive change as a threat to their established routines, job security, or professional identity. From a theoretical perspective, resistance can be explained through cognitive and behavioral frameworks, where employees evaluate change based on perceived benefits and risks. When uncertainty outweighs perceived advantages, resistance becomes more likely to occur. However, much of the existing literature treats resistance primarily as an outcome variable, with limited attention to the mechanisms through which organizational and psychological factors interact to shape such responses.

In addressing resistance, employee participation has been widely recognized as a critical determinant. Participation refers to the extent to which employees are involved in decision-making processes related to organizational change. Lines (2004) argues that participation enhances employees' sense of ownership and control, thereby increasing their commitment to organizational goals. When individuals feel that their opinions are valued and considered, they are more likely to support change initiatives rather than resist them. Empirical evidence consistently demonstrates that participative approaches lead to more positive attitudes toward change. Nevertheless, the effectiveness of participation depends on its quality and depth. Superficial or symbolic participation may fail to reduce resistance and can even increase dissatisfaction. Therefore, participation must be meaningful and integrated with other organizational practices, such as transparent communication and fair procedures. Despite its importance, some studies have not sufficiently examined how participation interacts with other variables such as trust and organizational justice in influencing resistance. Communication also plays a central role in shaping employee perceptions during organizational change. Effective communication ensures that employees understand the rationale, objectives, and expected outcomes of change initiatives. Kotter (2012) highlights that communication is essential in building a shared vision and reducing uncertainty throughout the transformation process. Clear, consistent, and timely information allows employees to align their expectations with organizational goals. In contrast, inadequate communication often results in misinformation, confusion, and increased resistance. Employees may interpret a lack

of transparency as an indication of hidden agendas or organizational instability. Although communication is widely acknowledged as a key factor, there is ongoing debate regarding its relative importance compared to other determinants such as leadership and trust. Some scholars argue that communication alone is insufficient unless it is supported by credible leadership and consistent organizational practices.

Another important factor influencing resistance is resource availability, which refers to the extent to which organizations provide adequate support, including training, tools, and financial resources, to facilitate change implementation. Rafferty and Griffin (2006) suggest that insufficient resources can increase employee stress and reduce their capacity to adapt to new systems and procedures. Employees who feel unprepared or unsupported are more likely to resist change initiatives. However, the relationship between resource availability and resistance is not always direct. Several studies indicate that resources may influence resistance indirectly through psychological variables such as confidence, perceived competence, and trust in management. This implies that simply providing resources is not sufficient; organizations must also ensure that employees perceive these resources as relevant and useful. Consequently, examining the mediating mechanisms between resource availability and resistance becomes essential for a more comprehensive understanding of change management.

Transformational leadership is also considered a key driver of successful organizational change. Transformational leaders are characterized by their ability to inspire, motivate, and guide employees through periods of uncertainty. Bass and Avolio (1994) argue that such leaders foster emotional commitment by articulating a clear vision, providing individualized support, and encouraging innovation. By addressing employees' concerns and building trust, transformational leaders can significantly reduce resistance to change. However, empirical findings regarding the effectiveness of transformational leadership are not always consistent. Some studies suggest that leadership effectiveness depends on contextual factors, including organizational culture and employee readiness for change. Moreover, leadership may exert its influence indirectly through other variables such as trust, participation, and perceived fairness. This indicates that leadership should be analyzed as part of a broader system of organizational factors rather than as a standalone determinant.

Trust in management emerges as a crucial psychological factor in shaping employee attitudes toward organizational change. Trust reflects employees' belief that management acts with integrity, competence, and concern for their well-being. Dirks and Ferrin (2002) argue that trust reduces uncertainty and increases employees' willingness to accept organizational decisions. In the context of change management, trust serves as a stabilizing mechanism, enabling employees to cope with ambiguity and potential risks associated with change. Employees who trust management are more likely to interpret change initiatives positively, even when outcomes are uncertain. However, trust is inherently fragile and can be easily undermined by inconsistent actions, lack of transparency, or perceived injustice. While previous research has often treated trust as an independent variable, its role as a mediating mechanism between organizational practices and resistance has not been sufficiently explored, particularly within public sector organizations.

Closely related to trust is the concept of future clarity, which refers to the extent to which employees understand their roles, responsibilities, and career prospects following organizational change. Uncertainty regarding the future is one of the primary drivers of resistance. When employees lack clarity about their position or career trajectory, they are more likely to experience anxiety, insecurity, and reduced motivation. Rafferty and Griffin (2006) emphasize that providing clear and realistic information about future conditions can significantly reduce resistance and enhance acceptance of change. However, achieving future clarity is often challenging in large-scale bureaucratic reforms, where structural adjustments are complex and continuously evolving. Some studies suggest that future clarity is closely linked to communication and leadership, indicating that it may function as an intermediate variable rather than a direct determinant of resistance.

In addition, organizational justice plays a significant role in influencing employee acceptance of change. Organizational justice refers to employees' perceptions of fairness in decision-making processes, resource allocation, and interpersonal treatment. Colquitt et al. (2001) identify three main dimensions of justice: distributive justice, procedural justice, and interactional justice. These dimensions collectively shape employee attitudes and behaviors within the organization. In the context of organizational change, perceived injustice can lead to dissatisfaction, reduced commitment, and increased resistance. Employees are more likely to accept change when they believe that decisions are made fairly, transparently, and with respect. However, perceptions of justice are inherently subjective and may vary across individuals, making it challenging to measure and manage effectively. Furthermore, the interaction between organizational justice and other variables such as trust and participation remains an area that requires further investigation.

Although the existing literature provides valuable insights into the determinants of resistance to change, several gaps remain. First, many studies examine these factors in isolation without considering their interrelationships and combined effects. Second, there is limited empirical evidence on the mediating roles of psychological variables such as trust in management and future clarity, particularly in the context of bureaucratic reform in developing countries. Most prior research has been conducted in private sector settings, leaving a gap in understanding how these dynamics operate within public sector organizations, which are often characterized by rigid structures, formalized procedures, and complex stakeholder environments.

The Indonesian bureaucratic context, especially within institutions such as the Directorate General of Customs and Excise, presents unique challenges that have not been sufficiently explored in previous studies. Structural reforms in such institutions involve not only changes in organizational design but also significant adjustments in employee roles, authority, and career systems. Therefore, a more comprehensive and integrative approach is needed to understand how organizational and psychological factors interact in shaping resistance to change.

Based on these considerations, this study seeks to address the identified gaps by developing an integrative model that examines both direct and indirect relationships among participation, communication, resource availability, transformational leadership, trust in management, future clarity, organizational justice, and resistance to change. By incorporating mediating variables, this research aims to provide a deeper understanding of the mechanisms underlying resistance behavior and to contribute to the development of more effective change management strategies in the context of bureaucratic simplification.

METHOD

This study applies a quantitative research approach designed to systematically analyze the relationships between organizational and psychological factors influencing employee resistance in the process of bureaucratic simplification. The research design focuses on explanatory analysis, aiming to test the causal relationships between independent variables, mediating variables, and the dependent variable. This approach allows for a structured examination of how organizational practices and employee perceptions interact in shaping resistance to change within a public sector context.

The target population of this study consists of employees working at the Regional Office of the Directorate General of Customs and Excise in North Sumatra. This organization was selected because it has directly implemented bureaucratic simplification policies, making it a relevant setting for analyzing resistance behavior. The sample was determined using a purposive sampling technique, where respondents were selected based on their involvement in or exposure to organizational changes. A total of 141 employees participated in the study, representing various job levels, educational backgrounds, and years of service. This diversity ensures that the data reflects a comprehensive range of employee perspectives regarding the reform process.

The primary research instrument used in this study is a structured questionnaire designed based on established theoretical constructs. The questionnaire consists of several sections corresponding to each variable, including communication, participation, resource availability, transformational leadership, trust in management, future clarity, organizational justice, and resistance to change. Each construct is measured using multiple indicators adapted from previous studies to ensure content validity and theoretical consistency. Responses are measured using a Likert scale, allowing for quantitative analysis of perceptions and attitudes. The design of the instrument emphasizes clarity, reliability, and ease of understanding to ensure optimal response quality and minimize measurement bias.

Data collection was conducted through direct distribution of questionnaires to employees within the organization. Respondents were given clear instructions to ensure accurate and consistent responses. The data collection process was carried out within a specific time frame to maintain data relevance and reliability. In addition to primary data, supporting information from organizational documents and relevant literature was also utilized to strengthen the analysis and interpretation of findings.

The variables in this study are categorized into independent, dependent, mediating, and control variables. The independent variables include communication, participation, resource availability, and transformational leadership, which represent key organizational factors influencing change implementation. The dependent variable is resistance to change, reflecting employee reactions toward bureaucratic simplification. Trust in management and future clarity are positioned as mediating variables, as they are expected to explain the indirect relationships between organizational factors and resistance. Organizational justice is included as a control variable to account for its influence on employee perceptions of fairness and its potential impact on resistance behavior.

Data analysis was conducted using several statistical techniques to ensure comprehensive and accurate results. First, validity and reliability tests were performed to evaluate the quality of the measurement instruments. Validity testing ensures that each indicator accurately represents the intended construct, while reliability testing measures the consistency of responses. Second, multiple regression analysis was employed to examine the direct effects of independent variables on resistance to change. Third, mediation analysis was conducted to assess the indirect effects of resource availability through trust in management and future clarity. This analysis helps identify the underlying mechanisms through which organizational factors influence employee resistance. To support the presentation of results, data are summarized and displayed in tables that follow academic formatting standards. Table captions are placed above each table and centered, with clear and concise titles. Tables are presented in text format rather than images to maintain clarity and consistency. An example of table formatting used in this study is presented below.

Table 1. Example of Table Format

Variable	Score 1	Score 2
X	10	8.6
Y	15	12.4
Z	20	15.3

All tables are positioned after the paragraphs that reference them, with appropriate spacing to maintain readability. This structured approach ensures that the methodology is transparent, replicable, and aligned with academic standards for scientific publication.

RESULTS AND DISCUSSION

This section presents the empirical findings of the study and provides a comprehensive discussion by interpreting the results in relation to relevant theoretical frameworks and previous studies. The analysis focuses on both direct and indirect relationships among variables influencing employee resistance in the process of bureaucratic simplification. The results are presented clearly and supported by tables to enhance understanding and analytical clarity.

Descriptive Analysis and Measurement Model Evaluation

The descriptive analysis of respondents indicates a diverse distribution in terms of age, educational background, and work experience. Most respondents have relatively long tenure within the organization, suggesting that they are familiar with bureaucratic structures and have experienced organizational changes directly. This condition strengthens the reliability of the responses, as participants are capable of providing informed perspectives on the implementation of bureaucratic simplification. To ensure the accuracy of the measurement model, validity and reliability tests were conducted. The results show that all variables meet the required validity criteria, indicating that each indicator successfully measures the intended construct. Furthermore, reliability testing using Cronbach's Alpha demonstrates that all variables have acceptable levels of internal consistency. This confirms that the research instrument is both valid and reliable for further analysis.

Table 1. Validity and Reliability Test Results

Variable	Cronbach Alpha	Status
Communication	0.82	Reliable
Participation	0.85	Reliable
Resources	0.80	Reliable
Transformational Leadership	0.87	Reliable
Trust in Management	0.88	Reliable
Future Clarity	0.84	Reliable
Organizational Justice	0.86	Reliable
Resistance to Change	0.83	Reliable

These findings indicate that the measurement instruments used in this study are appropriate and capable of capturing the constructs effectively. The strong reliability values suggest consistency in respondents' answers, which enhances the credibility of the analysis.

Hypothesis Testing and Structural Analysis

The hypothesis testing results reveal that several variables significantly influence employee resistance to change. Participation is found to have a negative and significant effect on resistance, indicating that higher levels of employee involvement in decision-making processes reduce resistance. This finding supports the argument proposed by Lines (2004) that participation enhances ownership and commitment to organizational goals. Trust in management also shows a significant negative relationship with resistance. Employees who trust their leaders are more likely to accept organizational changes, even under uncertain conditions. This result is consistent with the findings of Dirks and Ferrin (2002), which emphasize the role of trust in reducing uncertainty and fostering acceptance. Future clarity emerges as another significant factor influencing resistance. Employees who have a clear understanding of their future roles and career paths tend to exhibit lower levels of resistance. This finding aligns with Rafferty and Griffin (2006), who argue that clarity regarding future conditions reduces anxiety and enhances readiness for change. In addition, organizational justice significantly affects resistance to change. Employees who perceive fairness in decision-making processes are more likely to accept organizational changes. This supports the theory of organizational justice proposed by Colquitt et al. (2001), which highlights the importance of fairness in shaping employee attitudes.

Table 2. Regression Analysis Results

Variable	Coefficient	Significance
Participation	-0.35	0.001
Trust in Management	-0.40	0.000
Future Clarity	-0.32	0.002
Organizational Justice	-0.30	0.003

The mediation analysis further reveals that trust in management and future clarity significantly mediate the relationship between resource availability and resistance to change. This indicates that resources alone are not sufficient to reduce resistance unless they are accompanied by strong psychological support mechanisms. Employees must trust management and clearly understand their future roles for resources to be effective.

Table 3. Mediation Analysis Results

Relationship	Indirect Effect	Result
Resources → Trust → Resistance	Significant	Mediated
Resources → Future Clarity → Resistance	Significant	Mediated

The findings suggest that resistance to change is influenced by a combination of structural and psychological factors. While organizational resources and policies are important, employee perceptions, trust, and clarity play a more dominant role in determining acceptance of change. From a theoretical perspective, these results support change management theories that emphasize the importance of human factors in organizational transformation. From a practical perspective, organizations should focus on enhancing participation, building trust, ensuring fairness, and providing clear information about future career paths. These strategies are essential to minimize resistance and ensure the successful implementation of bureaucratic reform.

CONCLUSION

This study aims to analyze the factors influencing employee resistance in the process of bureaucratic simplification at the Regional Office of the Directorate General of Customs and Excise in North Sumatra, as well as to examine the mediating role of psychological variables in shaping such resistance. The findings confirm that

bureaucratic reform, while structurally necessary to improve organizational efficiency and responsiveness, also generates behavioral challenges that must be managed carefully. Based on the results of the analysis, this study concludes that employee resistance to change is significantly influenced by participation, trust in management, future clarity, and organizational justice. These factors play a crucial role in shaping employee perceptions and attitudes toward organizational transformation. Among them, trust in management and future clarity emerge as key determinants, indicating that employees are more likely to accept change when they believe in leadership credibility and clearly understand their future roles and career prospects.

Furthermore, this study demonstrates that trust in management and future clarity function as mediating variables in the relationship between resource availability and resistance to change. This finding highlights that the provision of organizational resources alone is not sufficient to reduce resistance. Instead, the effectiveness of such resources depends on how they are perceived and interpreted by employees, particularly in terms of trust and clarity. Therefore, resistance to change should not be viewed solely as a structural issue but also as a psychological and relational phenomenon. The results also reinforce the importance of fairness in organizational processes. Employees who perceive organizational justice are more likely to support change initiatives, as fairness enhances acceptance and reduces negative reactions. This implies that transparent and equitable decision-making processes are essential components of successful bureaucratic reform.

From a practical perspective, this study suggests that organizations undergoing bureaucratic simplification should adopt a more holistic approach to change management. Efforts should focus on increasing employee participation, strengthening trust through consistent and transparent leadership, providing clear and structured career pathways, and ensuring fairness in policy implementation. These strategies are critical to minimizing resistance and enhancing the effectiveness of reform initiatives. In terms of future development, organizations are encouraged to integrate human resource management strategies with structural reforms to ensure sustainable transformation. Further research may explore additional variables, such as organizational culture or employee readiness, to provide a more comprehensive understanding of resistance dynamics in public sector reform. Overall, this study contributes to both theoretical and practical perspectives by emphasizing that successful bureaucratic change depends not only on policy design but also on the organization's ability to manage employee perceptions and build a supportive environment for change.

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