

BIBLIOGRAPHY

- Allen, N.J. and Meyer, J.P. (1990) The measurement and antecedents of affective, continuance and normative commitment to the organisation. *Journal of Occupational Psychology*, 63(1), pp.1–18.
- Anjani, P. and Dhanapal, D. (2012) Impact of Employee Commitment on Readiness for Change in Banking Sector in Salem District. *Global Management Review*, 6(3), pp.24–34.
- Armenakis, A.A. and Harris, S.G. (2002) Crafting a change message to create transformational readiness. *Journal of Organisational Change Management*, 15(2), pp.169–183.
- Armenakis, A.A., Harris, S.G. and Mossholder, K.W. (1993) Creating readiness for organisational change. *Human Relations*, 46(6), pp.681–703.
- Blackman, D., O’Flynn, J. and Ugyel, L. (2013) A Diagnostic Tool for Assessing Organisational Readiness for Complex Change. *Australian and New Zealand Academy of Management conference*.
- Brimeyer, T.M., Perrucci, R. and Wadsworth, S.M. (2010) Age, tenure, resources for control, and organisational commitment. *Social Science Quarterly*, 91(2), pp.511–530.
- Burnes, B. and Jackson, P. (2011) Success and failure in organisational change: An exploration of the role of values. *Journal of Change Management*, 11(2), pp.133–162.
- By, R.T. and Burnes, B. (2013) *Organisational change, leadership and ethics: Leading organisations towards sustainability*. R. Todnem & B. Burnes, eds. New York, NY: Routledge.
- Choi, M. and Ruona, W.E.A. (2010) Individual readiness for organisational change and its implications for human resource and organisation development. *Human Resource Development Review*, 10(1), pp.46–73.
- Coetsee, L. (1999) From resistance to commitment. *Public Administration Quarterly*, Summer 1999.
- Cohen, A. (1993) Age and tenure in relation to organisational commitment: A Meta-Analysis. *Basic and Applied Social Psychology*, 14(2), pp.143–159.
- Collis, J. and Hussey, R. (2009) *Business research: A practical guide for undergraduate and postgraduate students*. 3rd ed. Basingstoke, Hampshire, [UK]: Palgrave Macmillan.
- Cooper, D.R. and Schindler, P. (2013) *Business research methods*. 12th ed. New York, NY: McGraw Hill Higher Education.



UNIVERSITAS
GADJAH MADA

EXPLORING THE RELATIONSHIP BETWEEN ORGANISATIONAL COMMITMENT AND READINESS FOR CHANGE IN THE DIRECTORATE GENERAL OF TAXES & Atilde;¢ï¿½ï¿½ REPUBLIC OF INDONESIA

UNIVERSITAS
GADJAH MADA

NANANG EKO PRASETYO, T. Hani Handoko, MBA, Ph.D.

Cooper, D.K. and Schindler, P.S. (2008) *Business research methods*. Boston: McGraw-Hill Publishing Co.

Crandall, W. (2010) *Revenue Administration : Autonomy in Tax Administration and the Revenue Authority Model*. International Monetary Fund. Available: <https://www.imf.org/external/pubs/ft/tnm/2010/tnm1012.pdf> [Accessed April 17, 2016].

Creswell, J.W. (2008) *Research design: Qualitative, quantitative, and mixed methods approaches*. 3rd ed. Thousand Oaks, CA: Sage Publications.

Cummings, T.G. and Worley, C.G. (2009) *Organisation development and change*. 9th ed. United States: [Mason, Ohio] Thomson / South-Western Cengage Learning.

Cunningham, C.E., Woodward, C.A., Shannon H.S., MacIntosh, J., Lendrum, B., Rosenbloom, D., and Brown, J. (2002) Readiness for organisational change: A longitudinal study of workplace, psychological and behavioural correlates. *Journal of Occupational and Organisational Psychology*, 75(4), pp.377–392.

Denzin, N.K. and Lincoln, Y.S. (2000) *Handbook of Qualitative Research*. 2nd ed. Thousand Oaks, CA: Sage Publications.

Directorate General of Taxes. (2012) The Structure of the DGT. Available: <http://pajak.go.id/content/head-office-directorate-general-taxes?lang=en> [Accessed June 20, 2016].

Eby, L.T., Adams, D.M., Russell, J.E.A., and Gaby, S.H. (2000) Perceptions of organisational readiness for change: Factors related to employees' reactions to the implementation of team-based selling. *Human Relations*, 53(3), pp.419–442.

Elias, S.M. (2009) Employee commitment in times of change: Assessing the importance of attitudes toward organisational change. *Journal of Management*, 35(1), pp.37–55.

Foster, R.D. (2010) Resistance, justice, and commitment to change. *Human Resource Development Quarterly*, 21(1), pp.3–39.

Grady, V.M. and Grady, J.D. (2013) The relationship of Bowlby's attachment theory to the persistent failure of organisational change initiatives. *Journal of Change Management*, 13(2), pp.206–222.

Hee, O.C. (2014) Validity and reliability of the customer-oriented behaviour scale in the health tourism hospital in Malaysia. *International Journal of Caring Sciences*, 7(3), pp.771–775.

Herscovitch, L. and Meyer, J.P. (2002) Commitment to organisational change: Extension of a three-component model. *Journal of Applied Psychology*, 87(3), pp.474–487.

Hicks, R. and McCracken, J. (2011) *The coach's corner: Readiness for change*. Available: <http://www.gailgazelle.com/wordpress/uploads/PEJ-Readinesss-for-Change.pdf> [Accessed June 7, 2016].



UNIVERSITAS
GADJAH MADA

EXPLORING THE RELATIONSHIP BETWEEN ORGANISATIONAL COMMITMENT AND READINESS FOR CHANGE IN THE DIRECTORATE GENERAL OF TAXES & CENTRAL BANK OF THE REPUBLIC OF INDONESIA

NANANG EKO PRASETYO, F. Hari Handoko, MBA, Ph.D

Holt, D.T., Armenakis, A.A., Field, H.S., and Harris, S.G. (2007) Readiness for organisational change: The systematic development of a scale. *The Journal of Applied Behavioral Science*, 43(2), pp.232–255.

Holt, D.T. and Vardaman, J.M. (2013) Toward a comprehensive understanding of readiness for change: The case for an expanded conceptualization. *Journal of Change Management*, 13(1), pp.9–18.

Jaros, S.J., Jermier, J.M., Koehler, J.W., and Sincich, T. (1993) Effects of continuance, affective, and moral commitment on the withdrawal process: An evaluation of eight structural equation models. *Academy of Management Journal*, 36(5), pp.951–995.

Kotter, J. (1995) Leading change: Why transformation efforts fail. *Harvard Business Review*, 28(3), p.121.

Kurnia. (2015) Ganti Baju, Ditjen Pajak `Menghilang` Mulai 2017. Available: <http://www.dream.co.id/dinar/tahun-2017-direktorat-jenderal-pajak-berdiri-sendiri-150811g.html> [Accessed April 20, 2016].

Law, K.S., Wong, C.-S. and Mobley, W.H. (1998) Toward a Taxonomy of multidimensional constructs. *The Academy of Management Review*, 23(4), p.741.

Liou, K.T. and Nyhan, R.C. (1994) Dimensions of organisational commitment in the public sector: an empirical assessment. *Public Administration Quarterly*, 18(1), pp.99–118.

Madsen, S.R., John, C.R. and Miller, D. (2006) Influential factors in individual readiness for change. , *Journal of Business and Management* Vol 12(2), pp.93–110.

Madsen, S.R., Miller, D. and John, C.R. (2005) Readiness for organisational change: Do organisational commitment and social relationships in the workplace make a difference? *Human Resource Development Quarterly*, 16(2), pp.213–234.

Mangundjaya, W.L.H. (2012) Are Organisational Commitment and Employee Engagement Important in Acheiving Individual Readiness for Change? , *Humanitas* Vol. iX (No. 2), pp.185–192. Available: http://staff.ui.ac.id/system/files/users/wustari/publication/irfc_jurnal_humanitas.pdf [Accessed April 19, 2016].

Mangundjaya, W.L.H. (2013) Leadership, Readiness to change, and Commitment to change. Available: <http://conferinta.management.ase.ro/archives/2013/pdf/23.pdf> [Accessed May 13, 2016].

Mann, A.J. (2004) *Are Semi-Atonomous Revenue Authorities The Answer to Tax Adminstration Problem In Developing Countries?: A practical Guide*. Available: http://pdf.usaid.gov/pdf_docs/PNADC978.pdf [Accessed April 17, 2016].

Meyer, J.P., Stanley, D.J., Herscovitch, L. and Topolnytsky, L. (2002) Affective, continuance, and normative commitment to the organisation: A Meta-analysis of antecedents, Correlates, and consequences. *Journal of Vocational Behavior*, 61(1), pp.20–52.



UNIVERSITAS
GADJAH MADA

EXPLORING THE RELATIONSHIP BETWEEN ORGANISATIONAL COMMITMENT AND READINESS FOR CHANGE IN THE DIRECTORATE GENERAL OF TAXES & Atilde;¢ï¿½ï¿½ REPUBLIC OF INDONESIA

NANANG EKO PRASETYO, T. Hani Handoko, MBA, Ph.D.
Meyer, J.P. and Allen, N.J. (1991) A three-component conceptualization of organisational commitment. *Human Resource Management Review*, 1(1), pp.61–89.

Meyer, J.P. and Allen, N.J. (1997) *Commitment in the workplace: Theory, research, and application*. Thousand Oaks, CA: SAGE Publications.

Meyer, J.P. and Herscovitch, L. (2001) Commitment in the workplace: Toward a general model. *Human Resource Management Review*, 11(3), pp.299–326.

Ministry of Finance. (2016) State Budget 2015 Realization. Available: <http://www.kemenkeu.go.id/en/SP/state-budget-2015-realization> [Accessed May 13, 2016].

Ministry of Finance. (2015) Tasks and Functions. Available: <http://www.kemenkeu.go.id/en/Page/task-and-functions> [Accessed May 13, 2016].

Morera, O.F., Johnson, T.P., Freels, S., Parson, J., Crittenden, K.S., Flay, B.R. and Warnecke, R.B. (1998) The measure of stage of readiness to change: Some psychometric considerations. *Psychological Assessment*, 10(2), pp.182–186.

Mowday, R.T., Porter, L.W. and Steers, R.M. (1982) *Employee-organisation linkages: The psychology of commitment, absenteeism, and turnover ; tab*. 5th ed. San Diego, CA: Academic Press.

Mowday, R.T., Steers, R.M. and Porter, L.W. (1979) The measurement of organisational commitment. *Journal of Vocational Behavior*, 14(2), pp.224–247.

Muijs, D. (2010) *Doing quantitative research in education with SPSS*. 2nd ed. Los Angeles: Sage Publications.

Nordin, N. (2012) The influence of leadership behavior and organisational commitment on organisational readiness for change in a higher learning institution. *Asia Pacific Education Review*, 13(2), pp.239–249.

O'Reilly, C.A. and Caldwell, D.F. (1981) The commitment and job tenure of new employees: Some evidence of Postdecisional justification. *Administrative Science Quarterly*, 26(4), p.597.

O'Reilly, C.A. and Chatman, J. (1986) Organisational commitment and psychological attachment: The effects of compliance, identification, and internalization on prosocial behavior. *Journal of Applied Psychology*, 71(3), pp.492–499.

Penley, L.E. and Gould, S. (1988). Etzioni's model of organisational involvement: A perspective for understanding commitment to organisations. *Journal of Organisational Behavior*, 9(1), pp.43–59.

Prochaska, J.O. and DiClemente, C.C. (1982) Transtheoretical therapy: Toward a more integrative model of change. *Psychotherapy: Theory, Research & Practice*, 19(3), pp.276–288.

Shah, N. (2009) *Determinants of employee readiness for organisational change*.
Doctoral Thesis. United Kingdom: Brunel University.

SIKKA. (2016) Distribution of employees. *Sistem Informasi Keuangan
Kepegawaian dan Aktiva - Direktorat Jenderal Pajak*. Available:
<http://sikka.pajak.go.id/index.php?act=login1> [Accessed June 24, 2016].

Smith, I. (2005) Achieving readiness for organisational change. *Library
Management*, 26(6/7), pp.408–412.

Steers, R.M. (1977) Antecedents and outcomes of organisational commitment.
Administrative Science Quarterly, 22(1), p.46.

Suliyanto. (2011) Perbedaan Pandangan Skala Likert sebagai Skala Ordinal atau
Skala Interval. , Fakultas Ekonomi - Universitas Jenderal Soedirman.

Taliercio, R. (2004) Designing Performance: The Semi-Autonomous Revenue
Authority Model in Africa and Latin America. , *World Bank Research Working
Paper 3423*, October 2004.

Visagie, C.M. and Steyn, & C. (2011) Organisational commitment and responses
to planned organisational change: An exploratory study. *Southern African Business
Review*, Southern Africa Business Review Vol 15(3), pp.98–121.

Walliman, N. (2011) *Your research project: Designing and planning your work
(Sage Study skills series)*. 3rd ed. London: Sage Publications.

Weiner, B.J. (2009) A theory of organisational readiness for change.
Implementation Science, 4(1), p.67.

Weiner, B.J., Amick, H. and Lee, S.Y.D. (2008) Conceptualization and
measurement of organisational readiness for change: A review of the literature in
health services research and other fields. *Medical Care Research and Review*,
65(4), pp.379–436.

Wiener, Y. (1982) Commitment in organisations: A normative view. *Academy of
Management Review*, 7(3), pp.418–428.

Winosa, Y., Syukro, R. and Kurniawan, H. (2015) 2016, target Pajak Realistis Rp
1.200 Triliun. Available: [http://www.beritasatu.com/ekonomi/336602-2016-target-
pajak-realistis-rp-1200-triliun.html](http://www.beritasatu.com/ekonomi/336602-2016-target-pajak-realistis-rp-1200-triliun.html) [Accessed April 17, 2016].

Zangaro, G.A. (2001) Organisational commitment: A concept analysis. *Nursing
Forum*, 36(2), pp.14–21.