



# ORGANIZATIONAL COMMITMENT, PERCEIVED ORGANIZATIONAL SUPPORT, AND ORGANIZATIONAL TRUST IN INFORMATION TECHNOLOGY MODERNIZATION READINESS AMONG DJP EMPLOYEES

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## ABSTRACT

**Introduction:** Information technology modernization has become a strategic priority for public organizations to improve organizational performance and service quality. However, employees' readiness to accept technological change remains a major challenge. This study aims to examine the effects of organizational commitment and perceived organizational support on employees' readiness to accept information technology modernization, with organizational trust as a mediating variable.

**Methods:** This study employed a quantitative explanatory research design involving 113 employees of the Regional Office of the Directorate General of Taxes of East Kalimantan and North Kalimantan, Indonesia. A saturated sampling technique was applied, and the data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

**Results:** The findings indicate that organizational commitment has a positive and significant effect on organizational trust and employees' readiness to accept information technology modernization. Organizational trust also significantly improves technology readiness. In contrast, perceived organizational support has no significant direct effect on organizational trust or technology readiness. Furthermore, organizational trust does not mediate the relationship between organizational commitment and technology readiness but significantly mediates the relationship between perceived organizational support and technology readiness.

**Conclusion and suggestion:** Organizational commitment and organizational trust are key determinants of employees' readiness to accept information technology modernization. Public organizations should strengthen trust through supportive leadership, transparent communication, and continuous digital competency development to improve the effectiveness of digital transformation.

## INTRODUCTION

Digital transformation has become a strategic agenda for public sector organizations worldwide in response to increasing demands for efficiency, transparency, accountability, and high-quality public services. Information technology is no longer regarded merely as supporting infrastructure but has evolved

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into a key instrument for transforming business processes, organizational governance, and data-driven decision-making. In this context, public organizations are required to integrate digital technologies into their operational activities in order to provide services that are faster, more accurate, and more adaptive to environmental changes. Therefore, the success of digital transformation is determined not only by technological readiness but also by the organization's ability to prepare its human resources to accept and implement change sustainably.

In Indonesia, the digital transformation of tax administration is reflected in the implementation of the Coretax Administration System, developed by the Directorate General of Taxes as part of tax administration reform. This system is designed to integrate various tax administration processes, including taxpayer registration, tax return filing, tax payment, collection, and audit, into a single real-time digital platform. Such integration is expected to improve administrative efficiency, enhance tax data quality, minimize administrative errors, and expand public access to tax services through digital devices without spatial and temporal limitations. Thus, Coretax represents not only technological innovation but also a fundamental transformation of work systems within tax administration.

Nevertheless, the implementation of information technology in public organizations does not always proceed as planned. Changes in work systems caused by digitalization require employees to master new competencies, adjust work procedures, and transform their patterns of interaction with the public. This condition makes employee readiness one of the most decisive factors in the successful implementation of digital transformation. Employees are not only expected to operate new systems but also to demonstrate psychological readiness, adaptive capability, and willingness to accept the organizational changes that accompany technological implementation. Without such readiness, substantial investment in digital technology may fail to produce optimal improvements in organizational performance.

This phenomenon is evident in the implementation of Coretax within the Regional Office of the Directorate General of Taxes of East and North Kalimantan. Preliminary survey results involving 113 employees showed that only 28% of respondents stated that they were ready to accept information technology modernization, while the remaining 72% admitted that they were not yet ready. In addition, the level of Coretax utilization among taxpayers remains relatively low. As of August 2025, only 510 out of 1,160 taxpayers, or approximately 44%, had used the Coretax application, although most taxpayers already had access to digital devices. These data indicate that the availability of technology does not automatically lead to high adoption when it is not accompanied by adequate organizational and human resource readiness.

Several operational constraints further reinforce this condition. Employees still experience difficulties in migrating taxpayer data from previous systems to Coretax, issuing electronic certificates, synchronizing tax data, and resolving problems related to billing codes and Tax Assessment Letters (SKP) that have not been fully integrated. These problems are also experienced by taxpayers, who face obstacles in making tax payments and accessing information about their tax obligations through the new system. This condition not only reduces service effectiveness but also has the potential to weaken public trust in the modernization of tax administration if it is not addressed comprehensively.

Theoretically, this phenomenon can be explained through Dynamic Capabilities Theory proposed by Teece & Shuen (2009). This theory explains that organizations are able to sustain performance in changing environments when they possess the capability to identify changes (sensing), seize opportunities (seizing), and continuously reconfigure resources (reconfiguring). Accordingly, digital transformation requires not only investment in technology but also organizational capability to develop employee competencies, knowledge, and readiness to adapt to changes in the work environment. This view is reinforced by Rueda (2020), who emphasizes that the ability of organizations to continuously learn and innovate is central to dynamic capabilities in facing rapid technological change.

However, organizational capability to adapt to technological change is not determined solely by technical competence. Organizational behavior literature indicates that psychological and social factors play an equally important role in determining the success of digital transformation. Employees with strong organizational commitment, adequate perceived organizational support, and high organizational trust tend to show more positive attitudes toward change than employees who feel unsupported or have low levels of trust. Therefore, digital transformation is essentially a combination of technological change and organizational behavioral change that must be managed simultaneously.

One internal factor widely examined in explaining the success of digital transformation is organizational commitment. Organizational commitment reflects employees' psychological attachment to the organization, as demonstrated through loyalty, sense of belonging, and willingness to support organizational goals. Employees with high organizational commitment generally show a greater willingness to accept change because they perceive change as part of an effort to improve organizational success. In the context of information technology modernization, organizational commitment encourages employees to be more open to learning new technologies, participate more actively in implementation processes, and reduce resistance to changes in work systems (Loes & Tobin, 2020; Giovannella, 2022; Muduli & Choudhury, 2025).

In addition to its direct role in readiness to accept change, organizational commitment is also believed to contribute to the development of organizational trust. Employees with strong attachment to their organization tend to perceive organizational policies, including the implementation of new technology, as being carried out for shared interests. This perception strengthens employees' confidence in the organization's ability, integrity, and benevolence. Several studies have shown that organizational commitment can enhance employee trust through stronger collaboration, knowledge sharing, and more constructive work relationships (Imamoglu et al., 2019; Suharto et al., 2023; Purwanto & Putra, 2024). As trust increases, employees become more confident that technological change will provide benefits both for the organization and for themselves.

Nevertheless, this relationship remains inconsistent. Several studies have found that organizational commitment does not always increase trust or employee readiness to accept new technology. Ben Sedrine et al. (2020) explain that organizational commitment does not necessarily lead to trust when the organization is unable to create a work environment that supports technology implementation. Similarly, Rua & Araújo (2016) argue that the relationship between commitment and trust is influenced by various organizational conditions, including perceived organizational support. Studies by Terek et al., (2018) ,Syahchari et al.(2019) , Sulistyaningsih (2024) , serta Alomran et al. (2024) also show that organizational commitment does not significantly influence organizational trust or readiness to accept information technology modernization. These inconsistencies indicate that the effect of organizational commitment may operate through certain psychological mechanisms that have not been fully explained in previous research.

In addition to organizational commitment, perceived organizational support is also considered an important determinant of successful digital transformation. Perceived organizational support refers to the extent to which employees believe that the organization values their contributions, cares about their well-being, and provides the necessary resources to perform their work effectively. In the implementation of information technology, such support may take the form of digital infrastructure, training, technical assistance, open communication, and managerial policies that facilitate adaptation to new systems (Bhattacharjee & Hikmet, 2008; Ertürk & Vurgun, 2015; Saleh & Haidar, 2022; Jabagi et al., 2020). Employees who perceive strong organizational support tend to develop positive perceptions toward change and are therefore more prepared to accept technological innovation.

Various studies have shown that perceived organizational support contributes to increasing employee readiness to accept information technology through training, mentoring, competency development, and continuous managerial support. Hasa, (2024), Fam et al.(2025) and Jani et al. (2025) emphasize that organizations that actively support technological learning processes can strengthen

employees' confidence in the benefits of new systems and accelerate technology adoption. These findings are supported by Mitchell et al. (2012) dan Nurhayati et al. (2024), who found that perceived organizational support has a positive effect on readiness to accept information technology modernization.

On the other hand, the relationship between perceived organizational support, organizational trust, and readiness to accept technology remains debated. Caddell & Nilchiani (2023) argue that organizational support does not automatically create trust because trust is also influenced by the quality of interpersonal relationships, organizational culture, and the characteristics of the internal social system. Gigliotti et al. (2019) and Shateri & Hayat (2020) further explain that organizational support may lose its effectiveness if it is not accompanied by continuous organizational learning mechanisms. This argument is supported by findings from Khiong & Utomo (2023), Nasongkhla & Shieh (2023), Wijaya (2023), and Maulana & Yuningsih (2024), who found that perceived organizational support does not significantly influence organizational trust or readiness to accept information technology modernization. These differing findings indicate that there remains a need to explain the mechanism linking perceived organizational support to the success of digital transformation.

The inconsistent empirical findings regarding the effects of organizational commitment and perceived organizational support indicate that the relationship between these two variables and readiness to accept information technology modernization has not been comprehensively explained. Most previous studies have treated organizational commitment and perceived organizational support as direct predictors of technology readiness, while the psychological processes that bridge these relationships have received relatively limited attention. In fact, during digital transformation, employees' decisions to accept change are influenced not only by loyalty and organizational support but also by the level of trust they have in the organization as the initiator of change. Therefore, organizational trust has the potential to serve as an explanatory mechanism that can reduce the inconsistencies found in previous studies while providing a more comprehensive understanding of the factors that determine employees' readiness to accept information technology modernization.

The mechanism through which organizational commitment and perceived organizational support influence employees' readiness to accept information technology modernization can be understood through the concept of organizational trust. According to Mayer et al., (1995), trust refers to an individual's willingness to become vulnerable based on the belief that the organization possesses ability, integrity, and benevolence in implementing policies and making decisions. In the context of digital transformation, trust becomes a critical foundation because the implementation of new technology is always accompanied by uncertainty, changes in work procedures, increasing competency demands, and the perceived risk of failure. Therefore, when employees have a high level of trust in the organization, they are more likely to view technological change as an opportunity to improve organizational performance rather than as a threat to their work. This view is supported by Frazier et al. (2016) Costa (2016) dan Lambert et al. (2025), who emphasize that organizational trust is a prerequisite for collaboration, commitment, and adaptive behavior in facing organizational change.

The relationship between organizational trust and organizational capability is also explained through Dynamic Capabilities Theory. This theory emphasizes that an organization's ability to adapt to environmental change is determined not only by its resources but also by its capability to integrate knowledge, build collaboration, and reconfigure existing competencies (Teece et al., 2009; Bonilla Rueda et al., 2020). In this process, trust functions as social capital that enables knowledge exchange, cross-unit coordination, and continuous organizational learning. Lestari et al. (2024) explain that organizations with high levels of trust tend to be more effective in building dynamic capabilities because employees are more open to change and more willing to share knowledge. Similarly, Parente et al. (2022) show that trust can reduce cynicism toward change, thereby strengthening the organization's ability to implement innovation sustainably. Thus, organizational trust serves not only as a consequence of human resource management

practices but also as a strategic mechanism that strengthens organizational capability in carrying out digital transformation.

Although the relationships among organizational commitment, perceived organizational support, organizational trust, and readiness to accept technology have been widely examined, previous studies still show inconsistent results. Some studies report that organizational commitment and perceived organizational support positively influence organizational trust and readiness to accept information technology (Mitchell et al., 2012; Suharto et al., 2023; Nurhayati et al., 2024; Purwanto & Putra, 2024). Conversely, other studies show that these variables do not have significant effects (Terek et al., 2018; Syahchari et al., 2019; Syahchari et al., 2019; Wijaya, 2023; Khiong & Utomo, 2023; Nasongkhla & Shieh, 2023; Alomran et al., 2024; Sulistyaningsih, 2024). These inconsistencies indicate that the relationships among the variables cannot be fully explained through direct-effect models, and therefore an approach is needed to explain the underlying psychological mechanism.

In addition to empirical inconsistencies, there is also a conceptual knowledge gap in the literature. Most previous studies have examined organizational commitment, perceived organizational support, or organizational trust separately in explaining information technology acceptance. Studies that integrate these three variables into a comprehensive model, particularly in the context of public sector organizations, remain limited. Yet, the implementation of digital transformation in the public sector has different characteristics from that in the private sector because it is shaped by bureaucracy, regulation, public accountability, and public service orientation. These conditions suggest that the mechanism through which readiness to accept information technology is formed in government organizations may differ from that in business organizations and therefore requires specific empirical investigation.

This gap is further supported by bibliometric mapping using VOSviewer, which shows that research on organizational trust as a mediating variable in the relationship between organizational commitment, perceived organizational support, and readiness to accept information technology modernization remains relatively limited compared with studies examining direct relationships among these variables. In addition, the overlay visualization indicates that research intensity on this topic has tended to decline after 2020, leaving considerable room for the development of a more comprehensive conceptual model. This bibliometric evidence is consistent with Muthuswamy & Subramanian (2025), who argue that although organizational trust is recognized as an important factor in human resource management, its role as a mediating mechanism in explaining technology readiness remains underexplored. Stewart (2021) also recommends that future research examine the relationship between organizational commitment, organizational trust, and organizational change across different sectors, particularly government organizations undergoing digital transformation.

Based on the empirical phenomenon, inconsistencies in previous findings, and the conceptual gap discussed above, this study offers novelty in three respects. First, this study develops a model that integrates organizational commitment and perceived organizational support as determinants of readiness to accept information technology modernization through organizational trust as a mediating variable, thereby providing a more comprehensive explanation of the psychological mechanism underlying successful digital transformation. Second, this study integrates Dynamic Capabilities Theory with Organizational Trust Theory, producing a conceptual framework that explains how organizational adaptive capability is built through the development of employee trust during information technology modernization. Third, this study is conducted within the Regional Office of the Directorate General of Taxes of East and North Kalimantan, which is implementing the Coretax Administration System, thereby providing new empirical evidence on the determinants of digital transformation readiness in Indonesian public sector organizations, a context that remains limited in the international literature.

Based on these arguments, this study aims to analyze the effect of organizational commitment and perceived organizational support on employees' readiness to accept information technology modernization, both directly and indirectly through organizational trust as a mediating variable. The findings are expected

not only to enrich theoretical development in the fields of digital transformation, organizational behavior, and dynamic capabilities but also to provide practical implications for the Directorate General of Taxes in formulating human resource management strategies that can improve the successful implementation of Coretax as part of Indonesia's tax administration reform.

## **LITERATURE REVIEW**

### **Dynamic Capability Theory**

Dynamic Capability Theory explains how organizations develop, integrate, and reconfigure internal and external resources to respond effectively to rapidly changing environments while sustaining long-term competitive advantage. Originating from the Resource-Based View (RBV), the theory emphasizes that organizational success depends not only on possessing valuable resources but also on continuously transforming those resources to address environmental uncertainty (Barney., 1991). As business environments become increasingly dynamic, organizations are required to strengthen their adaptive capabilities through continuous learning, resource reconfiguration, and organizational renewal. Recent developments further demonstrate that Dynamic Capability Theory continues to evolve by incorporating perspectives on sustainability, information technology capabilities, and organizational resilience, thereby extending its relevance across various organizational contexts (Öztürk, 2024).

Dynamic capabilities encompass the organizational ability to sense environmental changes, seize emerging opportunities, and reconfigure existing resources to generate sustainable value. Within this perspective, organizational routines, learning mechanisms, knowledge management, and strategic connectivity constitute higher-order capabilities that enable firms to respond effectively to technological and environmental changes (Barney., 1991). In the context of digital transformation, these capabilities become increasingly important because successful technology adoption depends not only on technological readiness but also on an organization's capability to strategically manage and reconfigure its resources. Consequently, digital competitive capability has been recognized as a critical mechanism linking technological readiness with successful technology adoption and organizational performance (Rozag et al., 2020). Likewise, empirical evidence indicates that technology implementation produces superior organizational outcomes only when supported by strong dynamic capabilities that facilitate effective resource integration and organizational adaptation (Polas et al., 2025).

Within the present study, Dynamic Capability Theory provides the primary theoretical foundation for explaining how organizational commitment, perceived organizational support, and organizational trust collectively enhance employees' readiness to embrace information technology modernization. Organizations possessing stronger adaptive capabilities are more capable of fostering supportive environments, encouraging employee commitment, strengthening trust, and facilitating successful technological transformation under conditions of continuous organizational change.

### **Organizational Commitment**

Organizational commitment refers to employees' psychological attachment and loyalty to their organization, reflected in their willingness to remain organizational members, exert effort toward organizational goals, and internalize organizational values (Wardhana, 2024). This psychological bond extends beyond contractual obligations by encouraging employees to actively contribute to organizational success and long-term sustainability (Yusuf, 2017). Organizational commitment has also been conceptualized as the relative strength of an individual's identification with organizational objectives and their willingness to maintain membership despite alternative opportunities (Fantahun et al., 2023). From the perspective of Social Exchange Theory, employees develop stronger commitment when they perceive that the organization values their contributions and reciprocates their efforts through supportive policies and fair treatment (Herrera & Heras, 2020).

Recent studies demonstrate that organizational commitment plays a strategic role in strengthening organizational adaptability during periods of technological and organizational transformation. Highly committed employees are more willing to invest in continuous learning, acquire new competencies, and participate in organizational change initiatives, thereby improving organizational resilience and innovation capability (Stranzl, 2024). Such commitment promotes proactive behaviors, knowledge sharing, and collaboration, all of which are essential for organizations seeking to successfully implement information technology modernization within

increasingly dynamic business environments. Consequently, organizational commitment is increasingly recognized not merely as an employee attitude but as an organizational capability that facilitates strategic change and long-term competitiveness.

Within the Dynamic Capability Theory perspective, organizational commitment represents an important internal capability that enables organizations to mobilize human resources effectively in response to environmental change. Employees who demonstrate strong affective attachment and identification with organizational objectives are generally more willing to support organizational initiatives, trust managerial decisions, and embrace technological innovation. Therefore, organizational commitment provides an essential behavioral foundation for developing organizational trust and enhancing employees' readiness to accept information technology modernization, making it a critical antecedent within the proposed research model.

### **Perceived Organizational Support**

Perceived Organizational Support (POS) refers to employees' beliefs that their organization values their contributions and genuinely cares about their well-being (Saleh & Haidar, 2022). Rooted in Social Exchange Theory, POS reflects a reciprocal relationship in which employees respond positively when they perceive organizational support through fair treatment, recognition, developmental opportunities, and concern for their welfare. Such perceptions strengthen employees' psychological attachment to the organization and encourage them to reciprocate through greater commitment, responsibility, and discretionary work behaviors (Sun, 2019). Similarly, POS has been described as a psychological contract between employees and organizations, whereby the extent to which organizational expectations are fulfilled significantly influences employees' attitudes and behavioral responses toward organizational objectives (Atalay et al., 2022).

Recent literature emphasizes that perceived organizational support extends beyond financial or material assistance by encompassing managerial support, participation in decision-making, professional development opportunities, and a supportive work environment. These organizational practices foster employees' confidence, intrinsic motivation, and willingness to contribute beyond formal job requirements. Moreover, organizational support stimulates reciprocal obligations that encourage employees to align their personal goals with organizational objectives, particularly when support is perceived as voluntary rather than externally imposed (Kurniawan & Harsono, 2021). Positive perceptions of organizational support also enhance employees' engagement, creativity, and organizational identification, thereby strengthening organizational effectiveness during periods of change (Galvão & Marques, 2022).

From the perspective of Dynamic Capability Theory, perceived organizational support represents an important organizational mechanism for developing adaptive human resources capable of responding to technological and environmental changes. Employees who perceive strong organizational support are more likely to trust management, participate actively in organizational initiatives, and demonstrate greater openness toward innovation and technological modernization. Consequently, perceived organizational support provides a critical organizational foundation for strengthening organizational trust and increasing employees' readiness to accept information technology modernization, making it an essential antecedent within the proposed conceptual framework.

### **Organizational Trust**

Organizational trust refers to employees' positive expectations regarding the integrity, competence, and benevolence of their organization and its members, leading to a willingness to accept vulnerability despite uncertainty (Mayer et al., 1995; Li, 2014). Trust develops when employees believe that organizational leaders and management consistently act fairly, fulfill their commitments, and prioritize employees' interests (Saputra, 2020; Lambert et al., 2025). As a multidimensional construct, organizational trust encompasses confidence in supervisors, management, and organizational systems, reflecting employees' perceptions that organizational decisions are reliable, ethical, and aligned with shared values (Joo et al., 2023; Chen & Meng, 2025). Consequently, trust reduces uncertainty and facilitates cooperation, making it a fundamental element of effective organizational relationships.

Extensive empirical evidence highlights organizational trust as a strategic organizational asset that enhances communication, collaboration, knowledge sharing, and employee engagement. Because trust emerges through repeated social interactions, it strengthens reciprocal relationships among organizational members and encourages employees to exchange information, coordinate activities, and support organizational objectives more effectively Hancock et al. (2023). Likewise, interpersonal trust has been recognized as a key determinant of cooperative behavior

because it enables employees to anticipate the intentions and behaviors of colleagues and organizational leaders, thereby reducing perceived risks associated with organizational change (Gefen et al., 2020). Organizational trust has also been widely applied to explain employee responses across various organizational contexts, including leadership effectiveness, organizational justice, virtual collaboration, and technology-enabled workplaces (Cury & Veiga, 2023).

Within the Dynamic Capability Theory perspective, organizational trust represents a critical relational capability that enables organizations to adapt successfully to technological and environmental changes. Trust facilitates cooperation among organizational members, encourages acceptance of managerial decisions, and reduces resistance toward organizational transformation. Empirical studies consistently demonstrate that higher levels of organizational trust strengthen organizational commitment, improve organizational performance, and enhance employees' willingness to embrace change and innovation (Alomran et al., 2024).

Therefore, organizational trust is expected to function as both a direct predictor of employees' readiness to accept information technology modernization and an important mediating mechanism through which organizational commitment and perceived organizational support influence technology acceptance in the proposed research framework.

### **Readiness to Accept Information Technology Modernization**

Readiness to accept information technology modernization refers to employees' psychological preparedness and willingness to adopt, utilize, and adapt to new technological systems that support organizational objectives. This concept extends beyond technical competence by encompassing individuals' cognitive readiness, positive attitudes, and confidence in integrating emerging technologies into their daily work activities. According to Parasuraman (2000), technology readiness represents an individual's propensity to embrace and use new technologies to accomplish personal and professional goals. Consequently, employees who demonstrate higher levels of technology readiness are generally more receptive to technological innovation and organizational digital transformation. Recent studies further confirm that technology readiness constitutes a critical determinant of successful technology adoption across diverse organizational settings (Mlambo et al., 2023).

Technology readiness is widely recognized as a multidimensional construct that reflects both enabling and inhibiting psychological factors influencing technology adoption. Enabling dimensions, including optimism and innovativeness, encourage employees to perceive technology as beneficial for improving efficiency, flexibility, and job performance. Conversely, inhibiting dimensions such as discomfort and insecurity may generate resistance due to uncertainty, perceived complexity, or concerns regarding system reliability and data security (Parasuraman, 2000). Accordingly, employees' readiness to embrace technological modernization depends not only on technological infrastructure but also on their confidence, perceptions, and previous experiences with digital technologies (Wulandari et al., 2023). These psychological characteristics explain why individuals respond differently to similar technological changes despite operating within the same organizational environment.

From the perspective of Dynamic Capability Theory, readiness to accept information technology modernization represents an adaptive organizational outcome resulting from the interaction between organizational resources and employee capabilities. Organizations that cultivate supportive work environments, strengthen organizational commitment, and build trust are more likely to enhance employees' willingness to embrace technological change and continuously develop digital competencies. As employees become more confident in their ability to use emerging technologies, they are better equipped to support organizational innovation, improve operational effectiveness, and sustain competitive advantage in increasingly digital environments (Aripadono, 2021). Therefore, employees' readiness to accept information technology modernization constitutes the principal outcome variable in this study and reflects the successful alignment between organizational capabilities and technological transformation initiatives.

### **Previous Studies and Hypothesis Development**

Recent studies have increasingly emphasized the importance of organizational factors in determining employees' readiness to respond to technological transformation. Previous research consistently demonstrates that organizational commitment, perceived organizational support, and organizational trust contribute to organizational effectiveness by enhancing employee engagement, adaptability, and acceptance of organizational change. However, these variables have generally been examined independently or within different organizational contexts, resulting in

fragmented explanations of how employees develop readiness to embrace information technology modernization. Consequently, an integrated framework that simultaneously examines these organizational mechanisms remains limited.

Organizational commitment has consistently been identified as a significant antecedent of organizational trust. Employees who demonstrate stronger emotional attachment and identification with organizational values tend to exhibit higher confidence in organizational decisions, managerial integrity, and organizational objectives. Empirical evidence indicates that organizational trust strengthens as employees become increasingly committed to organizational success and long-term development (Alomran et al., 2024; Suharto et al., 2023). Likewise, organizational commitment has been associated with employees' willingness to participate in organizational change initiatives and adopt new technologies. Highly committed employees generally perceive technological change as an opportunity for organizational improvement rather than a threat, thereby increasing their readiness to accept information technology modernization (Muthuswamy & Subramanian, 2025; Zulkarnain et al., 2023). Based on these arguments, the following hypotheses are proposed:

**H1:** Organizational commitment positively influences organizational trust.

**H2:** Organizational commitment positively influences employees' readiness to accept information technology modernization.

Perceived organizational support has also emerged as an important organizational resource for strengthening employee attitudes toward change. Employees who perceive that their organization values their contributions and provides sufficient support are more likely to develop trust in organizational management and exhibit stronger commitment toward organizational objectives. Several empirical studies have demonstrated that perceived organizational support significantly enhances organizational trust by reinforcing employees' confidence in organizational fairness, managerial concern, and reciprocal relationships (Khiong & Utomo, 2023; Rita Men et al., 2025). Furthermore, supportive organizational environments facilitate technology adoption by providing adequate resources, learning opportunities, and managerial encouragement, thereby improving employees' readiness to embrace digital transformation (Mitchell et al., 2012; Nurhayati et al., 2024). Nevertheless, inconsistent findings remain. For example, Wijaya (2023) reported that perceived organizational support did not significantly influence organizational trust, suggesting that contextual factors may affect this relationship. Therefore, further empirical investigation remains necessary. Accordingly, the following hypotheses are proposed:

**H3:** Perceived organizational support positively influences organizational trust.

**H4:** Perceived organizational support positively influences employees' readiness to accept information technology modernization.

Organizational trust has been widely recognized as a critical psychological mechanism underlying employees' acceptance of organizational change and technological innovation. Employees who trust organizational leaders and management generally experience lower uncertainty, greater psychological safety, and stronger confidence in organizational decisions, making them more receptive to technological modernization. Previous studies have demonstrated that organizational trust significantly enhances employees' readiness to accept technological change by reducing resistance and encouraging adaptive behavior (Cantú Alejandro & Güemes-Castorena, 2024; Chomistrina et al., 2024). Beyond its direct influence, organizational trust has also been identified as an important mediating mechanism linking organizational antecedents with employee behavioral outcomes. Research suggests that trust strengthens the positive effects of organizational commitment and perceived organizational support by translating positive organizational experiences into greater willingness to embrace organizational change (Singh & Srivastava, 2016; Rita Men et al., 2025). Despite these findings, limited empirical evidence has simultaneously examined the mediating role of organizational trust within the context of employees' readiness to accept information technology modernization, particularly in public sector organizations undergoing digital transformation. This gap provides the principal theoretical contribution of the present study.

Accordingly, the following hypotheses are proposed:

**H5:** Organizational trust positively influences employees' readiness to accept information technology modernization.

**H6:** Organizational trust mediates the relationship between organizational commitment and employees' readiness to accept information technology modernization.

**H7:** Organizational trust mediates the relationship between perceived organizational support and employees' readiness to accept information technology modernization.

## RESEARCH METHODS

### Research Design

This study employed a quantitative research design using a causal explanatory approach to examine the relationships among organizational commitment, perceived organizational support, organizational trust, and employees' readiness to accept information technology modernization. A quantitative approach was selected because it enables objective hypothesis testing through statistical analysis of numerical data and minimizes researcher subjectivity (Ratna Wijayanti Daniar Paramita, 2021). Furthermore, causal research is appropriate for investigating both direct and indirect relationships among variables, including mediation effects, within a theoretically developed conceptual framework (Dulyadi, 2021). Consistent with the positivist paradigm, this study adopted a deductive approach in which hypotheses derived from Dynamic Capability Theory and previous empirical studies were tested using Structural Equation Modeling (SEM) (Abdullah, 2015).

### Research Setting and Time Frame

The study was conducted at the Regional Office of the Directorate General of Taxes (Kanwil DJP) of East Kalimantan and North Kalimantan, Indonesia. This institution was selected because it is actively implementing information technology modernization to improve tax administration, requiring employees to continuously adapt to digital transformation initiatives. Data collection was conducted during the 2025 research period using a structured online questionnaire administered through Google Forms.

### Population, Sample, and Sampling Technique

The target population comprised all civil servants employed at the Regional Office of the Directorate General of Taxes of East Kalimantan and North Kalimantan, totaling 113 employees. Because the population size was relatively small and fully accessible, this study employed a saturated sampling (census) technique in which every member of the population was included as a research participant (Dulyadi, 2021). This approach minimizes sampling error while providing comprehensive representation of the target population (Priadana & Sunarsi, 2021). Consequently, the final sample consisted of all 113 employees.

### Research Variables and Measurement

The conceptual model consisted of four latent variables: Organizational Commitment (independent variable), Perceived Organizational Support (independent variable), Organizational Trust (mediating variable), and Readiness to Accept Information Technology Modernization (dependent variable). Organizational Commitment was measured using the dimensions proposed by Wardhana (2024), Perceived Organizational Support followed the framework developed by Saleh & Haidar (2022), Organizational Trust was measured based on Lambert et al. (2025), while Readiness to Accept Information Technology Modernization adopted the Technology Readiness framework proposed by Parasuraman (2000). All questionnaire items were measured using a five-point Likert scale ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree").

### Research Instrument and Data Collection

Primary data were collected through a structured questionnaire distributed electronically using Google Forms. Prior to questionnaire administration, respondents received information regarding the study objectives, participation procedures, confidentiality of responses, and voluntary participation. Secondary data were obtained from organizational documents, academic literature, and previous empirical studies to strengthen the theoretical foundation of the research (Pasaribu, 2022). The questionnaire was designed based on validated measurement scales from previous studies to ensure content validity and construct consistency.

### Data Analysis

Data analysis was performed using SmartPLS to evaluate both the measurement model and the structural model. Descriptive statistics were first employed to summarize respondents' demographic characteristics and the distribution of responses across all research variables. Subsequently, the measurement model (outer model) was

evaluated through indicator loadings, Average Variance Extracted (AVE), discriminant validity, and composite reliability. Indicator loadings above 0.60, AVE values exceeding 0.50, and composite reliability values greater than 0.70 were considered acceptable for construct validity and reliability (Larcker & Larcker, 1981; Chin & Marcoulides, 1998; Cheung et al., 2024).

The structural model (inner model) was then assessed using the coefficient of determination ( $R^2$ ), predictive relevance ( $Q^2$ ), standardized root mean square residual (SRMR), and path coefficients. Finally, the proposed hypotheses were examined using the bootstrapping procedure. Hypotheses were considered statistically significant when the t-statistic exceeded 1.96 with a significance level of 5% (Imam & Latan, 2015).

### Ethical Considerations

Participation in this study was voluntary, and respondents provided informed consent before completing the questionnaire. Participants were informed about the objectives of the study, assured that all responses would remain anonymous and confidential, and advised that the collected data would be used exclusively for academic purposes. No personally identifiable information was disclosed during data analysis or publication. The study complied with institutional ethical principles governing research involving human participants.

## RESULT AND ANALYSIS

### Result

**Table 1**  
**Respondent Characteristics**

| Characteristic | Category | n  | %  |
|----------------|----------|----|----|
| Gender         | Male     | 79 | 70 |
|                | Female   | 34 | 30 |
| Age            | 20–35    | 66 | 57 |
|                | 36–50    | 33 | 30 |
|                | 51–60    | 14 | 13 |
|                |          |    |    |
| Education      | Diploma  | 58 | 51 |
|                | Bachelor | 37 | 33 |
|                | Master   | 18 | 16 |

Table 1 shows that the study involved 113 employees of the Regional Office of the Directorate General of Taxes of East Kalimantan and North Kalimantan. Male respondents accounted for 70% of the sample, while 57% were aged between 20 and 35 years. In terms of educational attainment, most respondents held a diploma degree (51%), followed by bachelor's (33%) and master's degrees (16%). These characteristics indicate that the respondents were predominantly young employees with vocational educational backgrounds.

**Table 2**  
**Measurement Model Assessment**

| Construct                 | Loading     | CR    | AVE   |
|---------------------------|-------------|-------|-------|
| Organizational Commitment | 0.592–0.754 | 0.841 | 0.471 |
| POS                       | 0.619–0.783 | 0.718 | 0.462 |
| Organizational Trust      | 0.708–0.803 | 0.805 | 0.580 |
| Readiness                 | 0.530–0.724 | 0.747 | 0.427 |

Although the AVE values of several constructs were below the recommended threshold of 0.50, they remained above 0.40 and were accompanied by Composite Reliability values exceeding 0.70. According to Hair et al. (2022), convergent validity may still be considered adequate under these conditions, especially in exploratory studies and social science research.

**Table 3**  
**Structural Model Assessment**

| Variable             | R <sup>2</sup> | Q <sup>2</sup> |
|----------------------|----------------|----------------|
| Organizational Trust | 0.191          | 0.078          |
| Readiness            | 0.261          | 0.086          |

**SRMR = 0.105**

As shown in Table 3, the structural model explained 19.1% of the variance in organizational trust and 26.1% of the variance in employees' readiness to accept information technology modernization. Furthermore, positive Q<sup>2</sup> values indicate satisfactory predictive relevance, while the SRMR value suggests that the proposed model achieved an acceptable level of fit.

**Table 4**  
**Hypothesis Testing Results**

| Hypothesis | Relationship         | p-value | Result        |
|------------|----------------------|---------|---------------|
| H1         | OC → OT              | <0.001  | Supported     |
| H2         | POS → OT             | 0.760   | Not Supported |
| H3         | OT → Readiness       | 0.030   | Supported     |
| H4         | OC → Readiness       | 0.012   | Supported     |
| H5         | POS → Readiness      | 0.760   | Not Supported |
| H6         | OC → OT → Readiness  | 0.103   | Not Supported |
| H7         | POS → OT → Readiness | 0.008   | Supported     |

Table 4 summarizes the hypothesis testing results. Four of the seven proposed hypotheses were supported, whereas three hypotheses were not supported. Organizational commitment significantly influenced organizational trust and technology readiness, whereas perceived organizational support did not significantly influence either organizational trust or technology readiness. Organizational trust significantly influenced technology readiness. Furthermore, organizational trust significantly mediated the relationship between perceived organizational support and technology readiness but did not mediate the relationship between organizational commitment and technology readiness.

As presented in Table 4, organizational commitment had a positive and significant effect on organizational trust ( $t = 6.256$ ,  $p < 0.001$ ), supporting H1. The descriptive findings indicate that employees generally reported high organizational commitment, with normative commitment emerging as the strongest dimension, whereas affective commitment received the lowest score. This pattern suggests that employees' trust in the organization is primarily driven by professional responsibility, organizational obligation, and commitment to institutional goals rather than by emotional attachment. In the context of the Regional Office of the Directorate General of Taxes of East Kalimantan and North Kalimantan, employees appear willing to support information technology modernization because they perceive it as part of their professional responsibility to improve organizational performance.

The present finding is consistent with previous studies emphasizing that organizational commitment strengthens organizational trust by encouraging employees to engage in organizational learning, innovation, and continuous improvement (Sedighi et al., 2022). Commitment also plays a fundamental role in building trust toward information technology systems, thereby supporting the long-term adoption and effective utilization of digital technologies (Prasad & De, 2024). Furthermore, employees with stronger organizational commitment are more likely to invest in developing their technological competencies and professional capabilities to support organizational objectives (Rofiqi et al., 2019). Consequently, organizational commitment functions not only as an attitudinal construct but also as an organizational capability that facilitates trust development during digital transformation. This finding further corroborates the empirical evidence reported by Purwanto & Putra (2024) and Suharto et al. (2023), both of whom concluded that organizational commitment significantly enhances organizational trust.

As presented in Table 4, perceived organizational support did not significantly influence organizational trust ( $t = 0.306$ ,  $p = 0.760$ ), indicating that H2 was not supported. Although respondents generally perceived that the organization valued their contributions and involved them in decision-making, these positive perceptions were

insufficient to strengthen organizational trust. This finding suggests that formal organizational support alone does not automatically foster employees' confidence in organizational management. Instead, trust appears to depend on broader psychological and interpersonal factors, including open communication, supervisory support, and employees' perceived psychological safety during organizational change.

The finding is supported by Fu et al. (2018), who argued that organizational support contributes to trust only when employees perceive a fair, supportive, and psychologically safe work environment. Likewise, Zagenczyk et al. (2010) emphasized that employees' perceptions of organizational support are shaped by social interactions and relationships within their organizational network rather than by formal organizational policies alone. Consequently, employees may acknowledge organizational support while remaining hesitant to fully trust management if concerns regarding communication, autonomy, or decision-making persist. This result is consistent with Khiong & Utomo (2023) and Wijaya (2023), who similarly reported that perceived organizational support does not necessarily translate into stronger organizational trust.

Table 4 indicates that organizational trust had a positive and significant effect on employees' readiness to accept information technology modernization ( $t = 2.180$ ,  $p = 0.030$ ), supporting H3. Employees who trusted organizational leaders and management demonstrated greater willingness to embrace digital transformation initiatives because they perceived technological change as beneficial for improving work effectiveness and organizational performance. High levels of managerial trust also reduced uncertainty associated with technological transition, thereby encouraging employees to adapt to new digital systems.

The implementation of Coretax at the Regional Office of the Directorate General of Taxes illustrates this relationship, as employees perceived technology modernization as an organizational commitment to improving tax administration, service quality, and operational efficiency. These findings support (Zulkarnain et al., 2024) and Muthuswamy & Subramanian (2025), who found that employees with stronger cognitive, emotional, and behavioral engagement are more likely to perceive technological modernization as an opportunity rather than a threat, thereby increasing their readiness to accept digital transformation.

As shown in Table 4, organizational commitment significantly and positively influenced employees' readiness to accept information technology modernization ( $t = 2.511$ ,  $p = 0.012$ ), supporting H4. Employees with stronger organizational commitment demonstrated greater confidence that modern information technology could improve work efficiency, reduce operational errors, and support organizational performance. Although optimism represented the strongest dimension of technology readiness, innovation received comparatively lower responses, indicating that employees tended to accept technology primarily as a tool for improving existing work processes rather than as a catalyst for experimentation and innovative work practices.

These findings indicate that committed employees are more willing to support organizational digital transformation because they recognize its strategic value for organizational success. Previous studies have similarly identified organizational commitment as an important predictor of employees' readiness for organizational and technological change (Muthuswamy & Subramanian, 2025). Abdelaziz & Naama (2023) further argued that committed employees perceive modern information technology as a strategic organizational resource capable of improving organizational effectiveness and performance. Moreover, positive attitudes toward workplace digitalization have been associated with improved work quality, higher job satisfaction, and stronger readiness to adopt emerging technologies (Naková & Babel'ová, 2025). Therefore, the present findings reinforce earlier evidence reported by Zulkarnain et al. (2024) and Muthuswamy & Subramanian (2025), confirming organizational commitment as an important determinant of employees' readiness to accept information technology modernization.

Table 4 shows that perceived organizational support did not significantly influence employees' readiness to accept information technology modernization ( $t = 0.306$ ,  $p = 0.760$ ); therefore, H5 was not supported. This finding suggests that organizational support alone is insufficient to encourage technology adoption when employees lack adequate digital competencies or perceive technological complexity as a barrier to change.

Previous studies have likewise demonstrated that successful technology adoption depends on employees' internal technological capabilities, knowledge, and learning capacity rather than organizational support alone. Chong & Olesen (2017), Salazar et al. (2021), and Bui et al. (2025) consistently emphasized that organizations possessing stronger technological expertise and absorptive capacity are better prepared to implement technological innovation

successfully. Consequently, organizational support should be complemented by continuous competency development and digital capability enhancement to improve employees' readiness for technology modernization.

The mediation analysis revealed that organizational trust did not mediate the relationship between organizational commitment and employees' readiness to accept information technology modernization; thus, H6 was not supported. Although organizational commitment strengthened organizational trust, this trust was insufficient to explain employees' readiness to embrace technological modernization.

This finding suggests that technology readiness is influenced by additional factors beyond organizational trust, including technological complexity, digital competence, implementation risks, and employees' confidence in using new technologies. Similar conclusions have been reported by Samuel & Tricahyadinata (2020), Azzahraa & Afandi (2023), Deliana et al. (2025) and Schneier et al. (2025), who argued that technological complexity and implementation challenges may reduce employees' readiness despite high levels of organizational commitment and trust.

The results demonstrate that organizational trust significantly mediated the relationship between perceived organizational support and employees' readiness to accept information technology modernization, supporting H7. This finding indicates that organizational support becomes effective in promoting technology readiness only when it strengthens employees' trust in organizational management. Employees who perceive organizational concern, managerial support, and transparent communication are more likely to develop confidence in organizational decisions, thereby increasing their willingness to embrace technological change.

These findings support Thakur & Srivastava (2018), who emphasized that perceived organizational support enhances employees' readiness for technological change by strengthening organizational trust. Similarly, Bencsik et al. (2022) argued that top management support creates a favorable organizational climate for technology adoption by reinforcing employees' confidence in organizational policies and technological initiatives. Jabid et al. (2023) further demonstrated that organizational support contributes to employees' confidence in using new technologies, thereby facilitating successful technology acceptance and utilization. Accordingly, organizational trust functions as an important psychological mechanism through which organizational support translates into employees' readiness to accept information technology modernization.

## CONCLUSION

This study examined the relationships among organizational commitment, perceived organizational support, organizational trust, and employees' readiness to accept information technology modernization at the Regional Office of the Directorate General of Taxes of East Kalimantan and North Kalimantan. The findings demonstrate that organizational commitment significantly enhances both organizational trust and employees' readiness to accept information technology modernization. Employees' commitment was primarily driven by professional responsibility and a sense of organizational obligation rather than emotional attachment, indicating that normative commitment plays a more prominent role in fostering trust and supporting digital transformation. Organizational trust also exerted a significant positive influence on technology readiness, suggesting that employees who trust organizational leadership are more willing to embrace information technology modernization, including the implementation of the Coretax system.

In contrast, perceived organizational support did not directly influence either organizational trust or employees' readiness to accept information technology modernization. These findings indicate that formal organizational support and participation mechanisms alone are insufficient to strengthen trust or encourage technology adoption unless accompanied by supportive interpersonal relationships, effective communication, and adequate digital competencies. The study also found that organizational trust did not mediate the relationship between organizational commitment and technology readiness, implying that technological complexity and employees' digital capabilities may play a more decisive role in determining readiness for technological change. However, organizational trust significantly mediated the relationship between perceived organizational support and technology readiness, demonstrating that organizational support becomes more effective when it first strengthens employees' trust in organizational management.

These findings contribute to the literature on digital transformation by demonstrating that organizational trust serves as an important psychological mechanism linking organizational support with employees' readiness to accept information technology modernization. From a practical perspective, the findings suggest that public organizations

should complement formal organizational support with trust-building leadership practices, transparent communication, continuous digital competency development, and intensive technical assistance to strengthen employees' readiness for technology modernization and improve the effectiveness of digital transformation initiatives.

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