



How to Improve Organizational Performance with Digital Transformation as an Intervening Variable? (Study in Indonesian Customs)

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Abstract:

The process of gradually transforming public services has taken place recently to boost organizational performance. However, in the transformation process, still performances need to be improved, both in terms of achieving performance targets, stakeholders' satisfaction and service efficiency. Several studies have concluded that organizational performance is influenced by culture, work patterns and stakeholder engagement. This research paper examines and to broaden our understanding of the impact of adaptive culture, stakeholder engagement and adaptive work patterns in driving the transformation of public services in the customs environment to improve organizational performance, as well as to develop cultural programs and work patterns that are appropriate to be used as strategies to improve performance during the digital transformation process. This study uses a mix method approach, a quantitative method to test hypotheses, with respondents representing the entire Indonesian Customs and Excise area. Then followed by a qualitative approach with observations and interviews to deepen and confirm the impact of these variables. All variables show a positive influence on driving performance.

Keywords: adaptive culture, adaptive work patterns, customs service, digital transformation, organizational performance.

如何以数字化转型为干预变量提升组织绩效？（在印尼海关学习）

摘要:

近年来,为了提高组织绩效,逐步转变公共服务的过程已经发生。但是,在转型过程中,无论是在绩效目标的达成、利益相关者的满意度还是服务效率方面,都存在绩效需要提升的地方。几项研究得出结论,组织绩效受文化、工作模式和利益相关者参与的影响。本研究论文旨在检验和拓宽我们对适应性文化、利益相关者参与和适应性工作模式在推动海关环境中公共服务转型以提高组织绩效以及开发文化计划和工作模式方面的影响的理解。适合用作在数字化转型过程中提高绩效的策略。本研究采用混合方法,一种用于检验假设的定量方法,受访者代表整个印尼海关和消费税领域。然后采用定性方法进行观察和访谈,以加深和确认这些变量的影响。所有变量都显示出对驾驶性能的积极影响。

关键词: 适应性文化、适应性工作模式、海关服务、数字化转型、组织绩效。

1. Introduction

One of the most important directions of customs authorities' development at this time is the improvement of the customs services' sphere that will affect trade expenses decreasing for business, ensuring economic security, increasing the country attractiveness on the investment side (Gupanova et al., 2019).

The phenomenon that occurs in public services in the scope of customs in various parts of the world illustrates the need for changes in public services. Human resource management faces crucial issues that affect the efficiency and effectiveness of customs, regardless of their organizational structure. This cannot be ignored as all aspects of customs management, including the implementation and maintenance of modern information technology, will require qualified staff to efficiently operate existing systems and to prepare existing services for the introduction of new processes and techniques. In doing so, the staff must adapt to developments in international trade logistics and must adapt to customs duties. The demands of the global economy are increasingly clear, namely that a modern customs administration, responsible for protecting and representing the government at its borders and ports, must use professional and technological labor (de Wulf, 2005).

The actual problem of public services in the world's customs agencies is, among others, marked by the existence of inefficient service procedures. Researchers in Europe concluded that: customs service procedures are an important source of barriers to economic activity (Holzner and Florin, 2012).

Pragmatic and region-specific reforms were carried out with the aim of fixing some pressing issues without changing the overall functioning of customs operations. These reform initiatives have absorbed substantial domestic and external resources and are mostly directed at strengthening budget revenues. Examples of such reforms are introducing the latest information technology, changing import management specifically to support exports and reorganizing the management structure (Luc de Wulf, 2005).

In several studies and theoretical concepts, the high and low quality of service performance will be reflected in the level of satisfaction of service users as a response submitted by stakeholders. Good service quality or

performance may lead to customer satisfaction (Andreani et al, 2014). To support services, since 2012, Customs and Excise has also carried out a gradual digital transformation through the mandatory use of a service application called the Customs Excise Information System (Ceisa). In its development, this application has undergone refinement from Ceisa 1.0 until now it has changed to Ceisa 4.0. Ceisa here is a tool to speed up service and ease of administration.

Cultural heritage is the main driver of norms, social and economic behavior in society, technology and innovation are central to the economic growth of a country, a priority for most governments to create and maintain an environment that supports technological development (Ang, 2018). Understanding the cultural dynamics that influence innovation is very useful for creating an environment conducive to scientific innovation.

This study highlights the role of adaptive culture and adaptive work patterns in driving the digital transformation to improve the performance of customs organizations.

2. Literature Review

The outline of the duties of customs institutions in various countries includes two things, namely collecting state levies from export/import activities, and enforcing rules related to prohibitions and restrictions on international trade, although the scope and institutional arrangements may vary slightly from country to another country (Grainger, 2016). This task is regulated by the law.

Customs organizations operate in complex environments and are constantly change from time to time. They must respond to developments and economic development both to meet regional, national and international obligations (Jansson, 2008). To accommodate changes in this area, it is important to define a specific type of management in implementing the development process. Additionally, it is critical to identify the most significant characteristics of change management theory. Three constituents are identified by Nickols (2004) in defining change management: managing change, strengthening knowledge, and practical application, are considered most relevant to the research.

2.1. Customs Digital Transformation

The process of change is now an organizational challenge that demands massive effort, even becoming a way of life for the organization (Jansson 2008). Customs organizations around the world are developing Information Technology systems that provide trade services more efficiently and enable instant communication between customs authorities (Jansson, 2008).

Changes are vital for organizations so that they can replace the old plans and models with new and successful ones. The change is a conversion of the environment, structure, technology or organization's individuals. Managing these changes is a challenge that all enterprises face. The rapid changes that are happening in business are increasing the need to manage these changes (Ramosaj et al., 2014), suggesting that change in business drives change in all available resources.

The implementation of the digital transformation of customs management is carried out with an integrated approach to overcome the problems of trade facilitation and optimization of existing technology. Digitization of customs services must be actively developed because it encourages economic growth, technological transformative capabilities, trade volume, in addition to the widespread use of information and communication technology, big data processing, telematics, cloud technology, block-chain for more effective control of the supply chain of goods, coordination of border management, establishment of a continuous one-window system and facilitate interaction with customs institutions of other countries. Modern digital processing capabilities make it possible to process various information about manufacturers and commodity production technologies, their delivery routes, persons involved in the supply chain, price factors, and other relevant information (Balandina et al., 2019).

In this study, as an intervening variable, Digital Transformation in customs services will mediate other variables in improving performance, based on the concept above, the indicators for Digital Transformation variables are: agility or agility, adaptability or adapting to the times, efficiency or speed, and economic benefits.

2.2. Adaptive Culture

Unpreparedness and inability to learn and adapt to the environment are two of the most crucial factors hindering organizational success. Adaptability refers to the degree to which an organization can alter behavior, structures, and systems to survive in the wake of environmental changes. Consistency refers to the extent to which beliefs, values, and expectations are held consistently by a member (Yang & McLean, 2010). One reason to pay attention to this is related to the

function of organizational culture, especially its relationship to organizational learning, effectiveness, and performance (Yilmaz & Ergun, 2008). This criticism of the potential inflexibility of organizational culture has led to the development of the concept of adaptive culture. Another version states that is the key to good performance, i.e., cultures that can respond to changes in the environment. Such cultures are characterized by people willing to take risk, trust each other, are proactive, work together to identify problems and opportunities, etc. It may be tempting to say that 'adaptive cultures' are self-evidently superior. (Alvesson, 2002).

An adaptive culture is an organizational culture in which employees are receptive to change, including the ongoing alignment of the organization to its environment and continuous improvement of internal processes. In an adaptive culture, receptivity to change extends to internal processes and roles. Employees recognize that satisfying stakeholder needs requires continuous improvement of internal work processes (McShane & Von Glinow, 2010).

Researchers support this view by finding that the strength of a particular culture or type of culture is related to economic performance (Sorensen, 2002). In another perspective, culture for an organization is a collection of special characteristics or characteristics in the form of beliefs, values, work styles, thus distinguishing one organization from another (El Leithy, 2017). Denison et al. (2003) and Costanza et al. (2015) stated that adaptive culture affects performance.

According to Costanza and colleagues (2015) there are nine characteristics of adaptive culture: external focus, anticipation, openness to change, risk taking, self-confidence, capacity building, collaborative, maintaining the change, and sustainability. Furthermore, Constanza defines adaptive organizational culture as a pattern of shared beliefs, values, and behavior that shows that the organization is aware and concerned about environmental changes and is action-oriented, which is agile and flexible to cope with these changes. In this study, adaptive culture is focused on indicators: integrity, stakeholder focus, collaboration, innovation and self-development.

2.3. Stakeholders Engagement

Stakeholders can influence or be influenced by the organization's actions, goals and policies. Some key examples of stakeholders are creditors, directors, employees, government (and its agencies), owners (shareholders), suppliers, trade unions, and the communities from which the business draws its resources. Not all service users are the same (Gaur, 2013).

Service users are stakeholders, both external and internal that affect organizational performance (Hsieh, 2009). The dynamics when the interaction occurs between the parties in expressing responses and to

ensure the consistency of strategy implementation related to organizational goals, so that service users who support or oppose or can disrupt the organization's future can be identified and provided solutions. With this understanding, it will be possible to take strategic action in the form of providing support in building a power base by encouraging synergies or stopping service users who tend to undermine stability by neutralizing their strengths. So the analysis of service users can be applied to reveal the interests and influence (roles) of service users (Muntasib et al., 2014).

Analysis of stakeholders is also seen as an approach that can empower them in influencing the decision-making process (Reed et al. 2009) by involving stakeholders such as: community, business environment, community leaders, universities and others with considerations to increase motivation and encourage them are in accordance with the goals of the organization, including providing initiation and other aspirations in creating adaptive public services according to the demands of the situation.

Based on the abovementioned concepts, the important indicators to study are: stakeholder initiation or ideas, implementation of regulations and their control.

2.4. Adaptive Work Pattern/Flexible Working Space/Work from Anywhere

An adaptive work pattern or work from anywhere is a work arrangement system that allows employees to adjust their work time and location. This arrangement allows employees to have a more varied schedule.

Flexible working arrangements (FWAs) can contribute either directly or indirectly to improvements in individual and/or organizational performance and therefore would be good for business. More generally, concerns for the health and well-being of the population have intensified interest in FWAs, a clear link between FWAs and organizational performance is yet to be established in the academic literature. However, a large study of firms in the UK, France, Germany and the USA concluded that there was no direct association with performance, but that FWAs have merit because they are popular with employees and do not represent a large cost to employers (Kelliher et al., 2009).

Employees are becoming more adapted to using digital work tools, bringing new routines and habits into their lives. It is important to remember that digital work tools are malleable; they are to the flexibility and openness inherent in companies when enabling and supporting various work practices without the need for technical adjustments (Richter & Riemer, 2013). These changes tend to affect individual work and career outcomes in different ways (Cho, 2020).

Within the Ministry of Finance, an adaptive (flexible) work pattern has been enacted and regulated through the Minister of Finance, Decree number

223/KMK.01/2020 dated May 6, 2020, regarding the Implementation of Flexible Working Space. The decision was then followed up by circular letter SE-22/MK.01/2020 concerning the Ministry of Finance's Work System during the Transitional Period to the New Normal, in which employees are allowed to work in offices regulated in stages and a maximum of 50 percent. Is this pattern in accordance with the concepts and results of previous management studies in various countries, particularly in the Customs and Excise environment? In this study, the indicators of work patterns are focused on: employee productivity and skill development.

2.5. Performance Measurement

In the Ministry of Finance, performance measurements use a balanced scorecard. According to Edward J. Blocher et al. (1999) balanced scorecard is a report that includes the critical success factors of the company in the four areas below: Financial Performance, Customer (stakeholders) Satisfaction, Internal Business Processes, Innovation and Learning

According to Hilton et al. (2002), the balanced scorecard is a causal model of performance lead and lag indicators that show how changes in one factor affect changes in another.

From these four perspectives, the Ultimate Goal in measuring performance is Stakeholders Satisfaction. This is in accordance with the characteristics of the digital transformation era, which prioritizes excellent service (stakeholder focus).

In the Indonesian Customs and Excise environment, performance achievements use Key Performance Indicators. Key performance indicators (KPIs) can be defined as performance measures that have a significant impact on the overall performance of the organization in the areas of strategic, tactical, operational, planning, and control (Gunasekaran et al., 2004). The implementation of the KPI is expanded to modernize public services. This initiative was initiated in 2005 where performance measures are based on key activities, with performance targets. All KPI measurement methods must be specific, measurable, achievable, realistic and time-bound.

Based on the descriptions above, the researcher limited the performance indicators including: Actual Performance Achievements, Stakeholder Satisfaction and Service Efficiency.

2.6. Research Questions

Based on the problems stated in the background, the questions that arise are as follows:

- How does adaptive culture affect digital transformation?
- How does the stakeholder engagement affect a digital transformation?
- How do adaptive work patterns affect digital

transformation?

- How is the direct influence of adaptive culture and work patterns on organizational performance?
- How does the digital transformation mediate these three variables (adaptive culture, service user involvement and adaptive work patterns) to improve organizational performance?
- How to develop performance standards and work patterns to improve organizational performance?

2.7. Research Hypothesis

The hypothesis in this study is as follows:

- *H1*: Adaptive Culture affects Digital Transformation
- *H2*: Stakeholder Engagement Affects Digital Transformation
- *H3*: Adaptive Work Patterns Affect Digital Transformation
- *H4*: Adaptive Culture affects Organizational Performance
- *H5*: Adaptive Work Patterns affect organizational performance
- *H6*: Digital Transformation Affects Organizational Performance (intervening).

3. Data and Methodological Approach

This study uses a quantitative and qualitative approach. The primary data sources in the form of answers to questionnaires from respondents obtained directly or online and representing all Customs as detailed in Table 1. Respondents are Customs inspectors who work in 20 Regional Offices and 3 KPU BC Indonesia, with a total response of 251 respondents. The data processing and analysis techniques used in this research use the structural equation method (SEM) using Lisrel software, for hypothesis testing.

Data compilation was carried out from April to August 2022. Then the results of the quantitative analysis were confirmed and explored observations, interviews and focus group discussions (FGD) involving several officials and inspectors at the Soekarno Hatta Main Service Office of Customs and Excise.

4. Empirical Findings

Following are the results of statistical data processing on respondents who meet special criteria as examiners or have been examiners in the last five years, so that they are directly involved in public services. Most of them have undergraduate education and have more than 5-year experience, so they have qualifications as examiners, in detail can be seen in Table 1.

The following structural equation shows that the independent variable under study has a strong influence on the dependent variable, which is indicated by the value of R^2 . Adaptive culture affects organizational

performance, whether through digital transformation or not, as well as adaptive work patterns. The correlation between these two variables is quite large. The service user involvement, although the effect is smaller, is still positively correlated. Simultaneously, all independent variables strengthen the intervening variable, namely, digital transformation on organizational performance, as shown by R^2 of 0.91.

Structural Equation:

$$TD = 0.48*AC + 0.17*ESH + 0.32*WFA, \text{Errorvar.} = 0.17, R^2 = 0.83$$

$$(0.24) \quad (0.21) \quad (0.100) \quad (0.050) \quad (1)$$

$$2.03 \quad 0.80 \quad 3.26 \quad 3.32$$

$$PO = 0.22*TD + 0.44*AC + 0.35*WFA, \text{Errorvar.} = 0.089, R^2 = 0.91$$

$$(0.13) \quad (0.12) \quad (0.093) \quad (0.029) \quad (2)$$

$$1.66 \quad 3.69 \quad 3.79 \quad 3.11$$

Table 1. Profile and number of respondents

No	Description	Amount	Percentage (%)
1	Work unit		
	- Regional Office DJBC I sd. XX	167	66,5
	- KPU BC Type A, B dan C	84	33,5
	Total Respondents	251	
2	Last education		
	- D3	99	39,4
	- S1	107	42,6
	- S2	45	17,9
3	Years of service		
	- sd. 5 Years	26	10,4
	- 6-10 Years	99	39,4
	- > 10 Years	126	50,2
4	Gender		
	Man	210	83,7
	Woman	41	16,3

4.1. Validity and Reliability Tests

An indicator is considered valid if it has a standardize loading factor value of 0.50 or more (Malothra, 2007). Meanwhile, according to Ghazali (2017), the critical value of the reliability of data is if the construct reliability value of each variable is 0.7 or more. The results of the validity and reliability tests of this study can be seen in table 3. The path diagram and loading factors can be seen in Figure 1.

4.2. Confirmatory Factor Analysis (CFA) and Model Feasibility Test

The results of the CFA test show that each variable has met the goodness of fit criteria, as can be seen in table 2, where the value of each indicator is GFI, AGFI, RMR, SRMR, RMSEA, Chi-square, NFI, PNF and RFI of all variables. Further details can be seen in the following Figure. It can be seen that the model is good and meets the criteria for goodness of fit. Table 3 describes a summary of the results of the model's feasibility test.

Table 2. Full model feasibility test results

No	Fit Indices	Cut Off Value	Value	Evaluate
1	Goodness of Fit Index (GFI)	≥ 0.90	0,92	Fit
2	AGFI	≥ 0.90	0,91	Fit
3	Root Mean Square Residual (RMR)	<0,08	0,03	Fit
4	Standardized RMR	<0,08	0,03	Fit
5	RMSEA	≤0,05	0,00	Fit
6	Chi – Square	447.38	505.50	Fit
		df= 936		
7	Normed Fit Index (NFI)	≥ 0,95	0,98	Fit
8	Parsimony Normed Fit Index (PNFI)	≥ 0,90	0,93	Fit
9	Relative Fit indices (RFI)	≥0,90	0,98	Fit

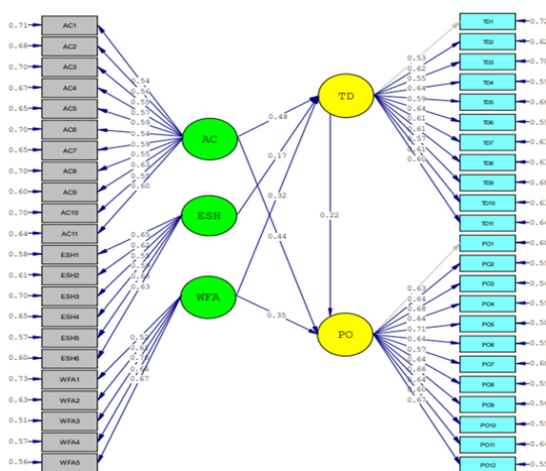


Figure 1. Standardized solution of loading factor

Table 3. Validity and reliability tests

Variable	Indicator	Validity	Reliability	Variable	Indicator	Validity	Reliability
AC (Adaptive Culture)	AC1	0,54	0,842	TD (Digital Transformation)	TD1	0,53	0,893
	AC2	0,56			TD2	0,62	
	AC3	0,55			TD3	0,55	
	AC4	0,57			TD4	0,64	
	AC5	0,59			TD5	0,59	
	AC6	0,54			TD6	0,64	
	AC7	0,59			TD7	0,61	
	AC8	0,55			TD8	0,61	
	AC9	0,63			TD9	0,57	
	AC10	0,55			TD10	0,61	
	AC11	0,60			TD11	0,60	
ESH (Stakeholder Engagement)	ESH1	0,65	0,907	PO (Organization Performance)	PO1	0,63	0,865
	ESH2	0,62			PO2	0,64	
	ESH3	0,55			PO3	0,68	
	ESH4	0,59			PO4	0,64	
	ESH5	0,68			PO5	0,71	
	ESH6	0,63			PO6	0,64	
WFA (Work from Anywhere / Adaptive Work Pattern)	WFA1	0,52	0,86		PO7	0,57	
	WFA2	0,61			PO8	0,64	
	WFA3	0,70			PO9	0,66	
	WFA4	0,66			PO10	0,64	
	WFA5	0,67			PO11	0,60	
					PO12	0,67	

4.3. Hypothesis Test Results

In Table 4, it appears that the adaptive culture variable and adaptive work patterns show a strong positive correlation either through the digital transformation intervening variable or directly on organizational performance, statistically the relationship is significant at values of 2,03 and 3,69 (higher than the value of table).

Stakeholder engagement has a fairly large correlation in driving performance through digital transformation, but statistically the effect is not

significant, where the T-value is below the T-table. The digital transformation shows a positive correlation in mediating the three independent variables to drive performance, but it is statistically less significant because the T-value is only 1,66, or still below the T-Table.

However, overall, all independent variables have a strong effect on the intervening variable (digital transformation) and the dependent variable (organizational performance), respectively R² of 0,83 and 0,91.

Table 4. Hypothesis test results

Hypothesis	Variable	Estimate	T- Value	T- Table	Correlation
H1	Adaptive Culture → Digital Transformation	0,48	2,03	1,96	Positive / Significant
H2	Stakeholder Engagement → Digital Transformation	0,17	0,80	1,96	Positive / not Significant
H3	Adaptive Work Pattern → Digital Transformation	0,32	3,26	1,96	Positive / Significant
H4	Adaptive Culture → Organization Performance	0,44	3,69	1,96	Positive / Significant
H5	Adaptive Work Pattern → Organization Performance	0,35	3,79	1,96	Positive / Significant
H6	Digital Transformation → Organization Performance	0,22	1,66	1,96	Positive / not Significant

4.4. Results of a Qualitative Approach

Observations and in-depth interviews with officials and employees as well as focus group discussions (FGD) were conducted at the Soekarno Hatta Customs and Excise Main Service Office. This is done by considering the volume, frequency and workload of the second largest office in the Indonesian Customs and Excise environment.

Cultural programs, work patterns and stakeholder involvement all together affect organizational performance, both performance achievement, stakeholder satisfaction and service efficiency. However, digital transformation of services is a necessity that must be developed and sustainable, so that it is truly in line with technological developments and compatible with the business climate and smooth trade traffic.

Mapping policy steps or strategies as a follow-up that needs to be done, can use 2 ways, namely the adjusted Performance Importance Analysis (PIA) and the respondent's answer score index based on the Likert scale, with the following formula:

- Maximum Index = Upper Likert Scale x Number of Questions x Total Respondents
- Minimum Index = Lower Likert Scale x Number of Questions x Total Respondents
- Distance Interval = [maximum value - minimum value]: 5
- Percentage Score = [(total score): maximum score] ÷ 100%

The PIA approach is adapted (analog) using the following scheme:

Table 5. Quadrant loading factor and average

Average value	Load Factor Value	
	Quadrant II: Low loading factor, high average score Status: <i>possible over skill</i>	Quadrant I: High loading factor, high average score Status: <i>keep up the good work</i>
	Quadrant III: Low loading factor, low average score Status: <i>low priority</i>	Quadrant IV: High loading factor, low average score Status: <i>concentrate here</i>

The function of the PIA approach is to determine the position of the indicator of each latent construct. In this study, based on the loading factor and average, all indicators are at the border position of Quadrants I and IV, meaning that this condition is still in a state of keeping up the good work but needs attention.

To see the priority of follow-up, the results of the calculation of the respondent's answer score index with the above formula produce a sequence of indicators from the largest to the smallest score, as table 6:

Table 6. Strategic action plan priorities

Adaptive Culture (AC)	Score	Digital Transformation (TD)	Score	Flexible Working Arrang. (WFA)	Score	Stakeholders Engagement (ESH)	Score
Stakeholders Focus	4566	Efficient	3486	Skill	3400	Initiation	2277
Collaborative	4302	Economic Benefit (ext.)	3415	Productive	3248	Control	2248
Integrity	3434	Adaptive	3375	Work life Balance	3224	Implementative	2045
Self-Development	3369	Agile	3271				
Innovative	3287						

With the mapping scheme as illustrated in tables 5 and 6, it shows which indicators of each latent variable (AC, TD, WFA and ESH) are the priority for the follow-up, even though all of these indicators can be carried out in parallel, in other words, they can be used as a reference for strategic plans, and the next managerial policy steps, according to the priority scale.

Observations and interviews with officials and employees as well as focus group discussions (FGD) were conducted at the KPU BC Soekarno Hatta of Customs and Excise. This is done by considering the volume, frequency and workload of the second largest office in the Indonesian Customs and Excise environment.

Cultural programs, work patterns and stakeholder involvement all together affect organizational performance, both performance achievement, stakeholder satisfaction and service efficiency. However, digital transformation of services is a necessity that must be developed, so that it is truly in accordance with technological developments and compatible with the business climate and the smooth flow of import-export traffic.

The recommended work pattern is based on the results of observations, interviews and FGDs with consideration of the workload analysis formula as follows:

Table 7. Formula for workload and employee needs

<ul style="list-style-type: none"> WL = VL x T WL = workload VL = Working volume T = Service time norm 	<ul style="list-style-type: none"> P = WL / M P = Number of employees WL = Workload M = Minutes of effective work
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The results of empirical observations and data processing with the above formula are shown in table 8, in the WFA work pattern scheme differs between units, so adjustments are needed that consider the volume, frequency, type and number of employees. The formula above uses the following assumptions:

- 1) The number of working days in a month is 20 days in multiples.
- 2) The effective working minutes per day was 300 min.
- 3) Work in daily and weekly periods is routine work.

With this assumption, the average WFA: WFO scheme for each office is 47: 53. This comparison is not absolute, but to shows that the actual number of employees who must work from the office can still be reduced to close to 50%, if necessary, the efficiency is carried out, especially if the digital transformation is mandatory on all fronts. Implementation in other offices is adjusted to their respective workloads.

The results of this qualitative and quantitative approach can complement the answers to research questions, how adaptive work patterns are developed to improve organizational performance.

Table 8. Soekarno-Hatta customs work from anywhere scheme

Work Pattern	WFA*)	WFO#)	Total	WFA%	WFO%	Total%
Sum of Staff	274	303	577	-	-	-
Average				47,5%	52,5%	100,0%
Unit of General Affairs	30	8	38	78,9%	21,1%	6,6%
Unit of Prevention	33	109	142	23,2%	76,8%	24,6%
Unit of Internal Compliance	20	9	29	69,0%	31,0%	5,0%
Unit Perben dan Keberatan	15	9	24	62,5%	37,5%	4,2%
Unit of Facilities & Services I	27	114	141	19,1%	80,9%	24,4%
Unit of Facilities & Services II	52	50	102	51,0%	49,0%	17,7%
Unit of Fungsional	97	4	101	96,0%	4,0%	17,5%

*) WFA - work from anywhere

#) WFO - work from office

5. Discussion

Culture provides guidance to employees on how to recognize, respond to, and consistently adapt to environmental changes. Culture is the values, beliefs, and norms that guide behavior in a society. These values, beliefs, and norms define what is right and wrong in a society, what is acceptable and unacceptable, what is fashionable and unfashionable. Failure to understand changes in culture, or differences between cultures, can have a countless impact on the

ability of a firm to gain a competitive advantage (Barney et al., 2015; Schein 2018). Adaptive culture is an important resource for organizations to manage change (transformation: author) and improve organizational performance (Aldrich & Ruef, 2006). This study develops five characteristics of an adaptive culture and identifies an important dimension of that culture: values about collaboration and self-development. This study reinforces the assumption that these five cultural characteristics drive digital transformation to achieve higher performance, especially solid collaboration, stakeholder focus and more active self-development. Cooperation between all elements in an organization will not be effective if a conducive climate is not developed, namely, inclusiveness and commitment. So the barriers between groups that become barriers to communication and cooperation should be removed. These barriers can cause collusion and corruption within an organization. Therefore, Customs and Excise should be a leading organization that is inclusive, collaborative, innovative and prioritizes service to stakeholders. For example, the development of the National Logistic Ecosystem (NLE), a national digital platform to expedite, simplify and speed up the process of loading and unloading of exported and imported goods, will experience many obstacles if each work unit is closed, exclusive, not collaborative and does not prioritize service to customers (stake holders).

Therefore, the role of stakeholders in initiating change and controlling through feedback is becoming increasingly important. Although digital transformation of public services is a necessity that must be done, its function in encouraging service performance still depends on the adaptive culture developed by an organization, through the five cultural characteristics, namely integrity, collaboration, stakeholder focus, collaboration, innovation and self-development.

The values of the Ministry of Finance that are currently being developed, according to the author, need to be added, not only Integrity, Professionalism, Synergy, Service and Perfection, but also the value of Collaborative, Innovative and Self-development, as a step to adapt to the development of digital services.

In the long term, this value is directed to become stronger social capital, thus creating new strengths in opening global marketing opportunities and increasing competitiveness. Digital transformation is directed at efficient organizational restructuring by accelerating down-sizing programs that are adapted to changes in digital technology.

6. Conclusions and Policy Recommendations/Implications

Digital transformation is an important change process that involves all lines of an organization to help

the organization's efficiency and effectiveness achieve its goals. However, this study proves that an adaptive organizational culture and a strategy for regulating work patterns play a more important role for Customs and Excise organizations to achieve organizational performance targets. The organizational commitment to always maintain integrity, maintain service excellence, collaborate, innovate and develop themselves in securing state rights and encouraging investment, cannot be ignored.

Patterns of securing state rights in the digital era, will require more reliability in the processing of information technology. Therefore, collaboration, innovation and self-development are directed at adaptive digital transformation, this is where according to the author, the important role of digital transformation in public services, namely, service efficiency and supervision.

Some of the managerial implications that need to be followed up, especially by the Indonesian Customs and Excise, have been prepared in table 9.

6.1. Research Limitations

Some respondents on borders have no easy access to use the internet or mobile phones, thus requiring a direct visit to the field. During the pandemic covid-19, some of the respondent's activities are not easy to observed. Licensing research procedures are still centralized so that the bureaucracy is partially constrained.

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