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The Influence Of Digital Leadership, Technology Readiness, And Organizational Communication On Employee' Readiness For Change In Coretax Implementation: A Study At The Medium Taxpayer Service Office Of Bandar Lampung

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Abstract

This study aims to examine the influence of digital leadership, technology readiness, and organizational communication on employee readiness for change in the implementation of Coretax at KPP Madya Bandar Lampung. A quantitative research approach was employed, involving employees of KPP Madya Bandar Lampung as the research subjects. The study is grounded in Organizational Change Theory, which emphasizes individual readiness as an important factor in the successful implementation of organizational change. The research examines the partial effects of each independent variable as well as their simultaneous effect on employee readiness for change. The findings indicate that digital leadership has a positive but insignificant effect on employee readiness for change. Technology readiness also demonstrates a positive but insignificant effect on employee readiness for change. In contrast, organizational communication has a positive and significant effect on employee readiness for change. Simultaneously, digital leadership, technology readiness, and organizational communication have a significant effect on employee readiness for change. These findings indicate that employees' readiness to adapt to the implementation of Coretax is not determined solely by digital leadership capabilities or individual technological readiness, but also requires effective organizational communication. Therefore, the successful implementation of Coretax should be supported by strengthening digital leadership, improving employees' readiness to utilize

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technology, and establishing clear, open, and consistent organizational communication to facilitate the sustainability of the organizational transformation process.

Keywords: Digital Leadership, Technology Readiness, Organizational Communication, Employee Readiness for Change, Coretax.

INTRODUCTION

Digital transformation has become an important organizational agenda as institutions increasingly adopt digital technologies to improve operational processes, service delivery, and organizational effectiveness. However, the implementation of new technologies does not automatically guarantee successful organizational transformation because the effectiveness of digital initiatives is also determined by employees' ability and willingness to adapt to new systems and work practices. Research on digital transformation emphasizes that changes in technology are often accompanied by changes in organizational structures, work processes, and employee roles, making the human dimension an essential component of transformation success. Consequently, employee readiness for change represents an important prerequisite because employees who possess sufficient readiness are more capable of accepting, supporting, and implementing organizational changes in their daily activities. Indriastuti and Fachrunnisa (2021), for example, demonstrate that change-oriented leadership and employee adaptability are important antecedents of readiness for organizational change.

This issue is particularly relevant to the implementation of Coretax, which constitutes a major transformation in Indonesia's tax administration system. The adoption of Coretax requires employees to adjust to new digital procedures, understand new system features, and modify established work routines. Based on the thesis findings, the transition at the Medium Taxpayer Service Office of Bandar Lampung has revealed differences in employees' ability to adapt, with some employees able to adjust effectively while others continue to encounter difficulties in understanding technical features and operational procedures. This indicates that employee readiness for change during Coretax implementation cannot be viewed solely as a technological issue but must also be understood from the perspective of human resources and organizational management. The importance of individual readiness is also supported by Budhiraja (2019), who emphasizes that employee readiness is an integral component of organizational readiness and should be considered before implementing organizational change.

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One factor that may influence employee readiness for change is digital leadership. Digital transformation requires leaders to possess the ability to manage rapid technological developments while simultaneously guiding employees through changing organizational conditions. Klus and Müller (2021) explain that digital leaders face increasingly complex organizational challenges associated with rapid technological change and must develop appropriate capabilities to manage these conditions. Furthermore, Weber et al. (2022) found that leadership behavior plays an important role in shaping employees' responses to digital transformation, particularly through people-oriented leadership that can reduce the potential negative effects of transformation-oriented leadership. These findings suggest that leadership during digital transformation should not focus exclusively on technological objectives but should also provide employees with guidance, motivation, support, and opportunities to adapt to new ways of working.

The second factor is technology readiness, which reflects employees' propensity and capability to accept and utilize new technologies. Technology readiness is particularly important when employees are required to transition from established systems to more sophisticated digital platforms. Blut and Wang (2020), through a meta-analysis of 193 independent samples involving 69,263 individuals, demonstrate that technology readiness is closely associated with technology usage and can be conceptualized through motivational dimensions such as optimism and innovativeness as well as inhibiting dimensions such as insecurity and discomfort. Gfrerer et al. (2021) further demonstrate that managers and employees may have significantly different perceptions regarding digital readiness, particularly concerning individual readiness, competencies, and barriers to innovation. This finding is relevant to Coretax implementation because employees' perceptions of their technological capabilities may influence how confidently and effectively they respond to changes in digital work systems.

The third factor is organizational communication. During organizational transformation, communication serves as a mechanism for delivering information concerning the objectives, benefits, procedures, and consequences of change. Effective communication can reduce uncertainty and strengthen employees' understanding of why change is necessary. Memon et al. (2020) found a positive relationship between change communication and employees' readiness for change, with employee trust functioning as an important mechanism in this relationship. Similarly, Endrejat et al. (2021) found that the way change agents communicate with employees can influence recipients' reactions to organizational change, with supportive communication

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contributing to more favorable responses. More recent evidence also continues to emphasize the importance of internal communication in shaping employees' readiness for organizational change. Therefore, clear, consistent, transparent, and participatory communication is essential in supporting employee adaptation during Coretax implementation.

The relationship between organizational factors and employee readiness is also supported by broader change-management research. El Akremi et al. (2018) found that organizational justice can contribute to readiness for change through perceived organizational support and organizational identification, indicating that employees' perceptions of organizational conditions influence their willingness to accept change. In addition, Ahmed (2019) identified management support, the appropriateness of change, and employees' perceived personal benefits as important determinants of readiness for organizational change. These findings reinforce the argument that employee readiness is shaped by a combination of individual and organizational factors rather than by technological adoption alone. In the context of digital transformation, readiness is particularly important because employees must simultaneously develop technological competence, psychological acceptance, and behavioral willingness to adopt new work practices.

Although previous studies have examined digital leadership, technology readiness, communication, and organizational change readiness, research that integrates these three explanatory factors into a single model within the context of Coretax implementation in a public-sector taxation institution remains limited. Existing studies have largely examined digital transformation in business organizations, banking, telecommunications, healthcare, and other organizational contexts. For example, studies on digital transformation have examined employees' change readiness in IT-related environments, while other research has investigated communication and leadership as determinants of organizational change readiness. This creates an empirical gap concerning how digital leadership, technology readiness, and organizational communication jointly influence employee readiness for change in government tax institutions undergoing digital transformation.

Based on this research gap, the present study examines the influence of digital leadership, technology readiness, and organizational communication on employees' readiness for change in Coretax implementation at the Medium Taxpayer Service Office of Bandar Lampung. The study adopts Organizational Change Theory as its theoretical foundation, positioning employee readiness as an important condition for successful organizational transformation. Within this

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framework, digital leadership provides direction and support for digital transformation, technology readiness reflects employees' preparedness to engage with new technological systems, while organizational communication facilitates shared understanding and reduces uncertainty during the change process. The study therefore aims to determine the partial and simultaneous effects of these three factors on employees' readiness for change. The research is expected to contribute to the literature on human resource management and organizational change while providing practical insights for strengthening employee preparedness and supporting the successful implementation of Coretax within Indonesia's tax administration environment. The focus is consistent with the thesis scope, which specifically examines employees involved in Coretax implementation at the Medium Taxpayer Service Office of Bandar Lampung.

LITERATUR REVIEW

Employee Readiness for Change

Employee readiness for change refers to the extent to which employees are mentally and behaviorally prepared to accept, support, and implement organizational changes. This readiness reflects employees' perceptions regarding the necessity of change, their confidence in their ability to implement it, their assessment of managerial support, and the benefits they expect from the change. In the context of CoreTax implementation, employee readiness for change is particularly important because the transition involves not only the adoption of a new digital system but also adjustments in work procedures, responsibilities, and patterns of interaction. Employees with a high level of readiness are more likely to perceive the change as appropriate, believe that they are capable of adapting, and demonstrate a willingness to actively participate in the transformation process. The thesis identifies four dimensions of employee readiness for change: change efficacy, appropriateness, management support, and personal valence.

Employee readiness for change is also considered an important determinant of successful organizational transformation because readiness can reduce resistance and encourage constructive responses to change. Rahi et al. (2021) demonstrated that employee readiness plays an important role in organizational change implementation, particularly when employees possess adequate competence, autonomy, relatedness, and self-efficacy. Similarly, Roemer et al. (2021) found that employee readiness for change is associated with employees' psychological conditions and can facilitate more positive responses to organizational change. Therefore, in the

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implementation of CoreTax at the Medium Taxpayer Service Office of Bandar Lampung, employee readiness for change can be understood as employees' willingness, confidence, and capability to accept and adapt to new digital-based work systems.

Digital Leadership

Digital leadership refers to the ability of leaders to integrate digital technologies, digital communication, and strategic decision-making in directing individuals and organizations through digital transformation. It emphasizes not only technological competence but also the leader's ability to establish a clear digital vision, facilitate technology adoption, encourage employee collaboration, and build trust during organizational transformation. The thesis conceptualizes digital leadership as a leadership capability that enables leaders to manage, select, and utilize information and communication technologies in leading employees and organizations. The measurement of digital leadership adopted in the study consists of six dimensions: digital communication, digital team leadership, digital change leadership, digital trust, digital social interaction, and digital technology competence.

Digital leadership becomes increasingly important when organizations undergo technology-driven transformation because leaders are expected to provide direction while simultaneously helping employees respond to rapid technological developments. Roman et al. (2019) emphasized that digital leadership involves competence in ICT-mediated communication and the ability to use digital technologies to lead individuals and organizations. Klus and Müller (2021) further demonstrated that effective digital leaders require IT-related capabilities, flexibility, motivation, commitment, and the ability to manage organizational challenges associated with digitalization. Thus, within CoreTax implementation, digital leadership represents the capacity of leaders to guide employees, communicate the direction of digital transformation, provide technological support, and foster confidence so that employees can adapt to changes in work systems.

Technology Readiness

Technology readiness describes an individual's willingness and capability to accept, adopt, and utilize new technologies in carrying out work activities. It reflects psychological perceptions that encourage or inhibit individuals from embracing technological innovations. In the context of CoreTax implementation, technology readiness is important because employees are required to

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understand new digital procedures, operate unfamiliar system features, and adjust their existing work practices to a technology-based tax administration system. The thesis adopts the Technology Readiness framework, which identifies four dimensions: optimism, innovativeness, discomfort, and insecurity. Optimism and innovativeness represent factors that encourage technology adoption, whereas discomfort and insecurity represent psychological barriers that may hinder individuals from accepting new technologies.

A higher level of technology readiness generally indicates greater confidence and openness toward technological innovation, thereby facilitating technology use and adaptation. Blut and Wang (2020), through a meta-analysis involving 193 independent samples and more than 69,000 respondents, found that technology readiness can be conceptualized into two broad dimensions: motivators, consisting of optimism and innovativeness, and inhibitors, consisting of discomfort and insecurity. More recent evidence also indicates that technology readiness is associated with technology acceptance and employee engagement, demonstrating the relevance of employees' technological preparedness in contemporary work environments. Therefore, in the implementation of CoreTax, technology readiness represents the extent to which employees possess positive attitudes, innovative tendencies, confidence, and psychological preparedness to use and adapt to the new digital taxation system.

Organizational Communication

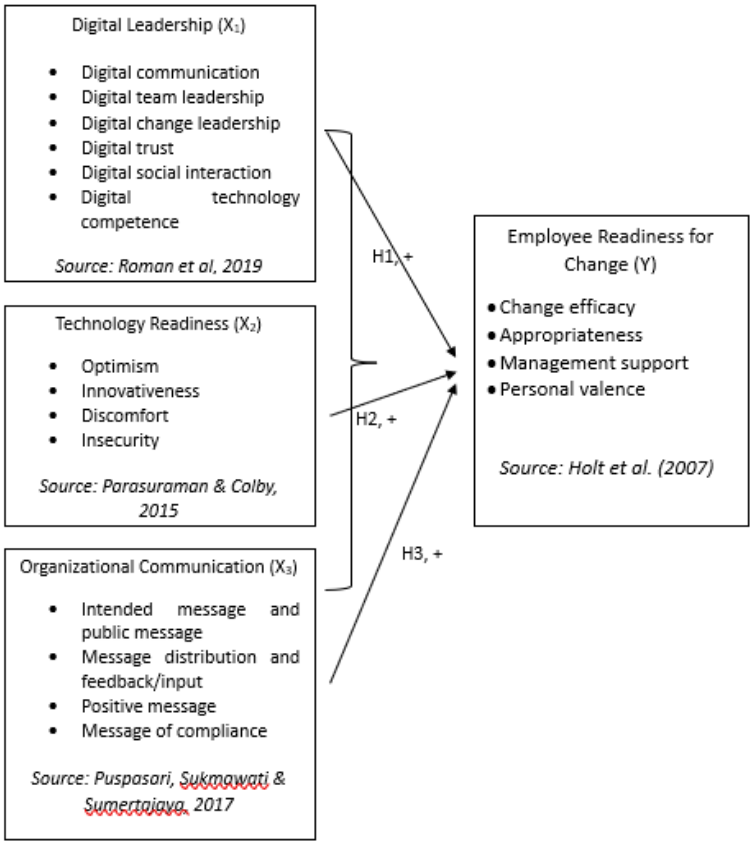
Organizational communication refers to the process through which information, messages, instructions, and feedback are exchanged within an organization to support coordination, understanding, and the achievement of organizational objectives. In organizational change, communication has a particularly important function because employees require clear and reliable information regarding the purpose, procedures, consequences, and expected benefits of a change. The thesis explains that organizational communication includes formal and informal communication used by management to convey information about change and to strengthen employees' understanding, support, and readiness. The measurement of this variable consists of four dimensions: intended and public message, message distribution and feedback/input, positive message, and message of compliance.

Effective organizational communication can reduce uncertainty, strengthen trust, and encourage employees to respond more constructively to organizational transformation. Men et al. (2022) found that communication transparency during organizational change reduces

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employees' uncertainty and strengthens their affective commitment to change, with both mediated and interpersonal communication channels contributing to perceptions of transparency. Similarly, Yue and Walden (2023) demonstrated that transparent internal communication is positively associated with employees' constructive appraisals of organizational change and subsequently supports change compliance and championing behaviors. Therefore, in the implementation of CoreTax, organizational communication can be understood as the organization's ability to deliver clear, transparent, consistent, and constructive information while providing opportunities for feedback, thereby helping employees understand and accept changes in the digital taxation system.

Framework



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Hypothesis

H1: Digital leadership has a positive effect on employee readiness for change.

H2: Technology readiness has a positive effect on employee readiness for change.

H3: Organizational communication has a positive and significant effect on employee readiness for change.

RESEARCH METHODS

This study employed a quantitative approach with a causal associative research design to examine the effects of digital leadership, technology readiness, and organizational communication on employee readiness for change in the implementation of CoreTax. The quantitative approach was selected because the study examined relationships among variables using numerical data and statistical analysis, while the causal associative design was used to identify the cause-and-effect relationships between the independent and dependent variables. The study also employed a survey method and an ex post facto approach because the data were collected based on conditions that had already occurred without intervention or manipulation of the research variables. The research was conducted in the context of CoreTax implementation at KPP Madya Bandar Lampung.

The research variables consisted of three independent variables, namely digital leadership (X1), technology readiness (X2), and organizational communication (X3), and one dependent variable, namely employee readiness for change (Y). Digital leadership was operationalized through digital communication, digital team leadership, digital change leadership, digital trust, digital social interaction, and digital technology competence. Technology readiness was measured through optimism, innovativeness, discomfort, and insecurity. Organizational communication was measured through intended message and public message, message distribution and feedback/input, positive message, and message of compliance. Meanwhile, employee readiness for change was measured through change efficacy, appropriateness, management support, and personal valence. All constructs were measured using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. The study population comprised all active employees of KPP Madya Bandar Lampung who were involved in the implementation of CoreTax. Based on personnel data from 2026, the population consisted of 103 employees. Since all members of the population could be reached, a census or saturated sampling technique was employed, resulting in all 103 employees being included as

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research respondents. This sampling approach enabled the study to obtain a comprehensive representation of employees' perceptions of digital leadership, technology readiness, organizational communication, and employee readiness for change in the implementation of CoreTax.

Data were collected through a questionnaire distributed digitally using Google Forms. The questionnaire was used to obtain primary data concerning respondents' perceptions of each research variable. Before being used for the main analysis, the research instrument was assessed for validity and reliability, as these are important aspects in ensuring the accuracy and consistency of quantitative research instruments (Sürücü & Maslakçı, 2020). Instrument validity was tested using the Pearson Product Moment correlation, with an item considered valid when the calculated r-value exceeded the critical r-value and the significance level was below 0.05. Instrument reliability was assessed using Cronbach's Alpha, with a coefficient value greater than 0.60 indicating adequate internal consistency. Sürücü and Maslakçı (2020) emphasize that validity and reliability are essential for ensuring that measurement instruments produce accurate and consistent results in quantitative research.

The data were analyzed using SPSS. Descriptive statistical analysis was employed to describe respondent characteristics and the distribution of responses for each research variable using the mean, frequency, percentage, and standard deviation. Subsequently, inferential statistical analysis was conducted using multiple linear regression to estimate the effects of digital leadership (X1), technology readiness (X2), and organizational communication (X3) on employee readiness for change (Y). Hypothesis testing was conducted using the t-test to examine the partial effect of each independent variable, the F-test to assess the simultaneous effect of all independent variables, and the coefficient of determination (R^2) to determine the explanatory power of the model for employee readiness for change. A hypothesis was considered statistically significant when the significance value was below 0.05.

RESULT AND DISCUSSION

Validity Test Results

Table 1. Construct Validity Test Results for Digital Leadership (X1)

Table 1. Comparison of Square Root of AVE with Correlation Between Constructs

Statement Item	r-count	r-table	Description
X1.1	0,925	0,194	Valid

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X1.2	0,912	0,194	Valid
X1.3	0,894	0,194	Valid
X1.4	0,857	0,194	Valid
X1.5	0,836	0,194	Valid
X1.6	0,935	0,194	Valid
X1.7	0,834	0,194	Valid
X1.8	0,892	0,194	Valid
X1.9	0,867	0,194	Valid

Source: Processed primary data, 2026

The validity test showed that the calculated *r* values for the nine Digital Leadership items ranged from 0.834 to 0.935, exceeding the critical *r* value of 0.194. Therefore, all items were considered valid for accurately measuring Digital Leadership.

Table 2. Measurement Results for Technology Readiness (X2) Validity Criteria

Statement Item	r-count	r-table	Description
X2.1	0,884	0,194	Valid
X2.2	0,850	0,194	Valid
X2.3	0,794	0,194	Valid
X2.4	0,821	0,194	Valid
X2.5	0,784	0,194	Valid
X2.6	0,787	0,194	Valid
X2.7	0,782	0,194	Valid
X2.8	0,686	0,194	Valid

Source: Processed primary data, 2026

The Corrected Item-Total Correlation values for Technology Readiness range from 0.686 to 0.884, exceeding the critical r value of 0.194. Therefore, all items are considered valid and appropriately represent employees' technology readiness in the implementation of CoreTax.

Table 3. Validity Test Results for the Organizational Communication Variable (X3)

Statement Item	r-count	r-table	Description
X3.1	0,908	0,194	Valid

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X3.2	0,949	0,194	Valid
X3.3	0,826	0,194	Valid
X3.4	0,897	0,194	Valid
X3.5	0,949	0,194	Valid
X3.6	0,890	0,194	Valid
X3.7	0,962	0,194	Valid
X3.8	0,962	0,194	Valid

Source: Processed primary data, 2026

The validity test results indicate that all items measuring *Organizational Communication (X3)* are valid, as the calculated r-values exceed the critical r-value, making them suitable for further analysis.

Table 4. Validity of the Employee Readiness for Change (Y) Variable Instrument

Statement Item	r-count	r-table	Description
Y1	0,860	0,195	Valid
Y2	0,974	0,195	Valid
Y3	0,880	0,195	Valid
Y4	0,974	0,195	Valid
Y5	0,542	0,195	Valid
Y6	0,902	0,195	Valid
Y7	0,968	0,195	Valid
Y8	0,968	0,195	Valid

Source: Processed primary data, 2026

The results indicate that the calculated r values for all items measuring Employee Readiness for Change ranged from 0.542 to 0.974, exceeding the critical r value of 0.194. Therefore, all items were considered valid, including Y5, which had the lowest correlation coefficient but still met the validity criterion.

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Reliability Test Results

Table 5. Research Questionnaire Reliability Results

No	Variable	Total of Items	Cronbach's Alpha	Standard	Description
1	Digital Leadership (X1)	9	0,964	0,70	Highly Reliable
2	Technology Readiness (X2)	8	0,913	0,70	Highly Reliable
3	Organizational Communication (X3)	8	0,971	0,70	Highly Reliable
4	Employee Readiness for Change (Y)	8	0,954	0,70	Highly Reliable

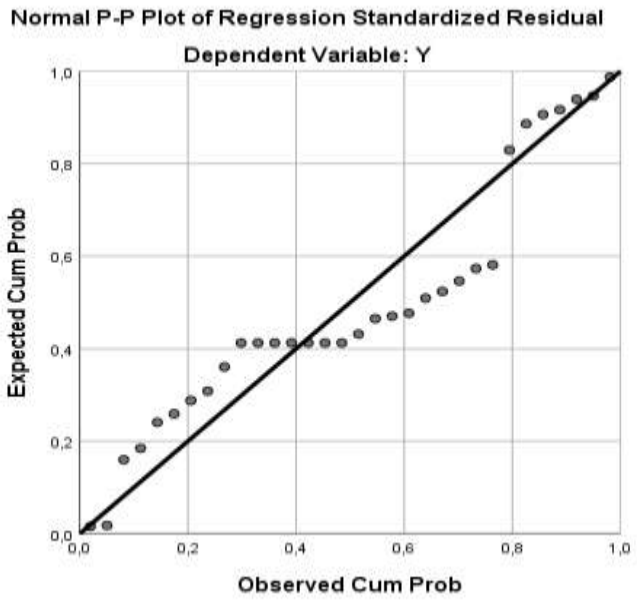
Source: Processed primary data, 2026

Based on the results presented in Table 4.14, all research constructs obtained *Cronbach's Alpha* values above the minimum threshold of 0.70, indicating that all instruments demonstrated good reliability. *Digital Leadership* (X1) achieved a value of 0.964, reflecting very high internal consistency among its nine items in measuring digital leadership. Meanwhile, *Technology Readiness* (X2) recorded a value of 0.913, indicating that its eight items consistently represented employees' readiness to adopt the Coretax system. *Organizational Communication* (X3) obtained a *Cronbach's Alpha* value of 0.971, demonstrating a very high level of consistency among all indicators in assessing respondents' perceptions of organizational communication during the Coretax transition. In addition, *Employee Readiness for Change* (Y) recorded a value of 0.954, indicating very strong internal consistency in measuring employees' readiness to respond to change. Therefore, all research instruments meet the established reliability criteria and are considered suitable for further analysis, including descriptive statistics, classical assumption testing, multiple linear regression analysis, and hypothesis testing.

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Normality Test



The test results indicate that the residual points are distributed around the diagonal line and generally follow its direction without forming any specific pattern or showing extreme deviations. Although several points are slightly distant from the reference line, these deviations remain within an acceptable range and do not affect the fulfillment of the normality assumption. Therefore, the residuals in the regression model can be considered normally distributed.

Multicollinearity Test

Table 6. Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Description
Digital Leadership (X1)	0,821	1,218	No multicollinearity
Technology Readiness (X2)	0,793	1,261	No multicollinearity
Organizational Communication (X3)	0,754	1,326	No multicollinearity

Source: Processed primary data, 2026

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The test results show that all independent variables meet the criteria for the absence of multicollinearity, with *Tolerance* values > 0.10 and VIF values < 10.00. *Digital Leadership* (X1) has a *Tolerance* of 0.821 and a VIF of 1.218, *Technology Readiness* (X2) has 0.793 and 1.261, while *Organizational Communication* (X3) has 0.754 and 1.326, respectively. These findings indicate no strong linear correlation among the independent variables, confirming that the research model is free from multicollinearity and meets the classical assumptions of regression analysis.

Heteroskedasticity Test

Table 7. Significance Value Achieved in the Glejser Test

Independent Variable	Sig.	Description
Digital Leadership (X1)	0,587	No heteroskedasticity
Technology Readiness (X2)	0,431	No heteroskedasticity
Organizational Communication (X3)	0,276	No heteroskedasticity

Source: Processed primary data, 2026

The test results show that all independent variables have significance values above 0.05 and do not significantly affect the *absolute residual*. Therefore, the regression model is free from heteroscedasticity, satisfies the homoscedasticity assumption, and is suitable for further analysis.

Multiple Linear Regression Analysis

Table 8. Summary of Multiple Linear Regression Analysis Results

Variable	Regression Coefficient (B)	Std. Error	t counting	Sig.
Constant	1,864	0,284	6,566	0,000
Digital Leadership (X1)	0,112	0,079	1,424	0,158
Technology Readiness (X2)	0,093	0,113	0,821	0,414
Organizational Communication (X3)	0,359	0,069	5,174	0,000

Source: Processed primary data, 2026

$$Y=1,864+0,112X_1+0,093X_2+0,359X_3$$

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a. Constant (1.864): When all independent variables are zero, *Employee Readiness for Change* has a baseline value of 1.864.
b. Digital Leadership (X1 = 0.112): A one-unit increase in *Digital Leadership* increases *Employee Readiness for Change* by 0.112 units, holding other variables constant.
c. Technology Readiness (X2 = 0.093): A one-unit increase in *Technology Readiness* increases *Employee Readiness for Change* by 0.093 units, holding other variables constant.
d. Organizational Communication (X3 = 0.359): A one-unit increase in *Organizational Communication* increases *Employee Readiness for Change* by 0.359 units, holding other variables constant. This is the highest coefficient, making it the most dominant predictor.

Simultaneous Hypothesis Testing (F-test)

Table 9. Simultaneous Test Results (F-test / ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	5,271	3	1,757	39,650	0,000
Residual	4,391	99	0,044		
Total	9,662	102			

Source: Processed primary data, 2026

The statistical test results show that the calculated F-value of 39.650 exceeds the critical F-value of 2.70, with a significance value of 0.000 < 0.05. Therefore, H_o is rejected and H_a is accepted. This indicates that Digital Leadership, Technology Readiness, and Organizational Communication simultaneously have a significant effect on Employee Readiness for Change in the implementation of Coretax at KPP Madya Bandar Lampung. These findings also confirm that the regression model meets the *goodness-of-fit* criteria.

Partial Hypothesis Testing (t-test)

Table 10. Partial Hypothesis Testing (t-test)

Variable	Coefficient (B)	t count	Sig.	Decision
Digital Leadership (X_1)	0,112	1,424	0,158	H_o accepted
Technology Readiness (X_2)	0,093	0,821	0,414	H_o accepted

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Organizational Communication (X_3)	0,359	5,174	0,000	H_o rejected

Source: Processed primary data, 2026

a. Digital Leadership (X_1)
   Digital Leadership obtained a t-value of 1.424 < 1.984 and a significance value of 0.158 > 0.05. Thus, H_o is accepted and H_1 is rejected, indicating that Digital Leadership does not significantly affect Employee Readiness for Change.
b. Technology Readiness (X_2)
   Technology Readiness obtained a t-value of 0.821 < 1.984 and a significance value of 0.414 > 0.05. Thus, H_o is accepted and H_2 is rejected, indicating that Technology Readiness does not significantly affect Employee Readiness for Change.
c. Organizational Communication (X_3)
   Organizational Communication obtained a t-value of 5.174 > 1.984 and a significance value of 0.000 < 0.05. Thus, H_o is rejected and H_3 is accepted, indicating that Organizational Communication has a positive and significant effect on Employee Readiness for Change.

Testing the Coefficient of Determination (R^2)

Table 11. Summary of Coefficient of Determination (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,739	0,546	0,532	0,21061

Source: Processed primary data, 2026

The analysis shows an R Square (R^2) value of 0.546**,** indicating that 54.6% of Employee Readiness for Change can be jointly explained by Digital Leadership, Technology Readiness, and Organizational Communication**,** while the Adjusted R Square of 0.532 reflects the adjusted explanatory power of the model. The remainin**g** 45.4**%** is attributable to other factors outside the model, such as organizational culture, commitment, individual readiness, employee characteristics, and technological support. Thus, the three independent variables collectively make a substantial contribution to explaining employees' readiness to face the implementation of the Coretax system at KPP Madya Bandar Lampung.

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DISCUSSION

The Effect of Digital Leadership on Employee Readiness for Change

The hypothesis testing results indicate that Digital Leadership does not have a significant effect on Employee Readiness for Change, with a significance value of 0.158 (>0.05), leading to the rejection of H1. This finding indicates that digital leadership has not directly enhanced employees' readiness to face the implementation of Coretax. This result differs from Indriastuti and Fachrunnisa (2021), who found that change-oriented leadership had a positive and significant influence on employees' readiness for change, suggesting that leadership can become an important antecedent of readiness depending on the organizational context. The result is also consistent with the argument that digital transformation does not rely solely on leadership but requires organizational support, communication, and employee capabilities. Based on Lewin's (1947) Organizational Change Theory, although leaders play an important role in the unfreezing stage, the mandatory and standardized nature of Coretax implementation means that employee readiness may be more strongly influenced by organizational systems, communication, and change support. Therefore, Digital Leadership has not become a primary determinant of employee readiness for change in the context of this study.

The Effect of Technology Readiness on Employee Readiness for Change

The results show that Technology Readiness does not have a significant effect on Employee Readiness for Change, with a significance value of 0.414 (>0.05), resulting in the rejection of H2. This finding indicates that employees' ability to use technology does not directly determine their readiness to accept organizational change. This result differs from Mahendrati and Mangundjaya (2020), who demonstrated that Technology Readiness plays an important role in the process of organizational change by mediating the relationship between individual readiness for change and affective commitment to change among public-sector employees. Similarly, Abdul Hamid (2022) found that employees' technology readiness is associated with their ability to adapt to changing work conditions, highlighting the importance of technological preparedness in responding to workplace transformation. However, in the context of this study, the absence of a significant effect may be attributed to the fact that employees had already received training and technical assistance related to Coretax, resulting in relatively similar levels of technology readiness among employees. From Lewin's (1947) perspective, the changing stage requires adequate competence, knowledge, and organizational support; therefore, technology

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readiness may not necessarily become a distinguishing factor when technological preparation has been provided uniformly.

The Effect of Organizational Communication on Employee Readiness for Change

The hypothesis testing results demonstrate that Organizational Communication has a positive and significant effect on Employee Readiness for Change, with a significance value of 0.000 (<0.05), leading to the acceptance of H3. This means that more effective organizational communication results in greater employee readiness to accept the implementation of Coretax. This finding is strongly supported by Memon, Shah, and Khoso (2020), who found that change communication was positively associated with employees' readiness for change and that communication could reduce uncertainty and build trust during organizational transformation. More recent evidence from Cvjetković et al. (2026) also confirms that internal communication satisfaction and the perceived quality of change communication positively affect employee readiness for change. According to Lewin's (1947) Organizational Change Theory, communication plays an important role during the unfreezing stage by creating a sense of urgency and reducing resistance, as well as during the changing stage by facilitating information sharing, coordination, feedback, and commitment. Therefore, effective Organizational Communication is an important factor in developing employees' readiness to face organizational change.

The Effect of Digital Leadership, Technology Readiness, and Organizational Communication on Employee Readiness for Change

The simultaneous testing results show that Digital Leadership, Technology Readiness, and Organizational Communication collectively have a significant effect on Employee Readiness for Change, as indicated by an F-value of 39.650 and a significance value of 0.000 (<0.05). The R^2 value of 0.546 indicates that 54.6% of the variation in Employee Readiness for Change can be explained by these three variables. This finding is consistent with Miake-Lye et al. (2020), whose systematic review identified communication, organizational readiness, implementation climate, organizational culture, and other internal organizational factors as important components associated with readiness for change. Furthermore, Indriastuti and Fachrunnisa (2021) demonstrated that readiness for change is influenced by the interaction of change-oriented leadership, employee adaptability, and organizational values, emphasizing that employee readiness is multidimensional rather than determined by a single organizational factor.

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Consistent with Lewin's (1947) Organizational Change Theory, successful organizational change requires the integration of various organizational components throughout the unfreezing, changing, and refreezing stages. Thus, although only Organizational Communication has a significant partial effect, the three variables collectively make an important contribution to employees' readiness to face the implementation of Coretax.

CONCLUSION

1. Digital leadership has a positive but insignificant effect on employee readiness for change.
2. Technology readiness has a positive but insignificant effect on employee readiness for change.
3. Organizational communication has a positive and significant effect on employee readiness for change.
4. Digital leadership, technology readiness, and organizational communication simultaneously have a significant effect on employee readiness for change.
5.

SUGGESTION

Based on the findings regarding the effects of *Digital Leadership, Technology Readiness,* and *Organizational Communication* on *Employee Readiness for Change* in the implementation of Coretax at KPP Madya Bandar Lampung, several recommendations are proposed as input for the organization and future research. For KPP Madya Bandar Lampung, management should strengthen *Digital Leadership* by improving digital leadership competencies, particularly in directing transformation, encouraging innovation, and providing employee support during Coretax implementation. In addition, *Technology Readiness* should be enhanced through continuous training, digital competency development, and technical assistance tailored to users' needs. Since *Organizational Communication* makes the greatest contribution to *Employee Readiness for Change*, the organization should establish open, consistent, and participatory communication through policy socialization, discussion forums, feedback mechanisms, and clear information regarding the objectives, benefits, and progress of Coretax implementation. For the Directorate General of Taxes, digital transformation should be further strengthened through technical support, human resource capacity development, responsive Coretax system development, and regular implementation evaluations involving employee feedback as the

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primary system users. Furthermore, future research is recommended to incorporate other variables that may influence *Employee Readiness for Change*, such as *organizational culture, perceived organizational support, employee engagement, digital competence, change management, learning organization,* and *organizational commitment*, while also expanding the research setting to other Tax Service Offices, Regional Offices of the Directorate General of Taxes, or other government institutions undergoing digital transformation. These efforts are expected to improve the generalizability of future findings and provide a more comprehensive understanding of the factors influencing *Employee Readiness for Change* in the public sector**.**

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