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Efficiency is the Goal, Workload is the Reality: Organizational Restructuring, Job Description, and KPI Misalignment at PT WKB Indonesia

Zahrannisa Nur Tresnantari^{1*}, Trias Setiawati²

¹zahranisanur@gmail.com, ²trias.setiawati@uii.ac.id

Universitas Islam Indonesia

*Corresponding Author: Zahrannisa Nur Tresnantari

Email: zahranisanur@gmail.com

ABSTRACT

Organizational restructuring is widely adopted as a strategic response to resource constraints, yet its human consequences at the operational level remain underexplored, particularly in small-to-medium-sized enterprises within developing economies. This study examines the restructuring implemented at PT WKB, an Indonesian edutech company, focusing on employee perceptions of the restructuring process, job description adjustments, and the post-restructuring key performance indicator system. A descriptive qualitative approach was employed through a single case study design, with data collected from six purposively selected informants via semi-structured interviews, internal documents, and observation, and analyzed using the interactive model of Miles, Huberman, and Saldana. Findings indicate that while the restructuring achieved structural efficiency through workforce reduction and hierarchy flattening, it simultaneously produced workload intensification, role ambiguity, and a persistent misalignment between formal performance indicators and employees' actual contributions. Employees demonstrated adaptive tolerance rather than overt resistance, absorbing expanded responsibilities while experiencing strain from volatile directives and diminished autonomy. The study introduces adaptive tolerance as a distinct behavioral response in resource-constrained restructuring contexts and identifies the temporal lag between structural change and performance framework revision as the primary mechanism of KPI misalignment, offering practical implications for human resource practitioners managing organizational transitions.

Keywords: *Adaptive Tolerance, Job Description, Key Performance Indicator, Organizational Restructuring, Qualitative Case Study*

INTRODUCTION

Contemporary business environments are defined by persistent uncertainty, rapid technological disruption, and intensifying competitive pressures (Terchila, 2025). These conditions compel organizations to undertake structural transformations as a matter of strategic necessity rather than choice. Among the most widely adopted adaptive responses is organizational restructuring, a process through which companies redesign their internal structures, realign roles, and reconfigure coordination mechanisms to achieve greater operational efficiency (Nour & Arbussà, 2025). Restructuring is not a singular event but a complex managerial process with far-reaching consequences for organizational behavior, human resource systems, and employee experience (Errida & Lotfi, 2021).

From a change management perspective, restructuring simultaneously affects organizational structure, work culture, and performance management systems, making it one of the most demanding organizational transitions for both managers and employees to navigate (Hubbart, 2023). Research consistently demonstrates that the outcomes of restructuring are not confined to structural efficiencies alone. Rather, they extend into the lived realities of employees, manifesting as shifts in role boundaries, workload distribution, reporting relationships, and psychological well-being (Wahyuningsih et al., 2024). Understanding how employees perceive and adapt to these changes is therefore essential to evaluating the true effectiveness of restructuring initiatives.

This study examines the organizational restructuring implemented by PT WKB, an Indonesian edutech company specializing in bootcamp-based digital training programs, which underwent a comprehensive restructuring process in early 2025. The restructuring was initiated by top management and the Human Capital team following a series of performance reviews and cross-divisional evaluations aimed at assessing the alignment between existing workloads, organizational targets, and resource capacity. The process resulted in a significant workforce reduction, the elimination of several middle-management layers, the consolidation of functions across divisions, and the simplification of reporting lines directly to the chief executive officer. While these changes produced a leaner organizational structure with accelerated decision-making channels, they were simultaneously accompanied by an expansion of responsibilities at the staff level, increased administrative burdens, and greater performance pressure under conditions of reduced manpower.

From an organizational behavior standpoint, transitioning from hierarchical to flatter structures can enhance responsiveness and communication efficiency; however, such transitions also introduce challenges related to role clarity, span of control, and employee autonomy (Errida & Lotfi, 2021). Research further demonstrates that the centralization of decision-making authority following hierarchy flattening frequently generates supervisory dynamics that erode

employee confidence and suppress autonomous judgment, particularly when middle-management buffers that previously mediated communication and task delegation are removed (Ryan & Cross, 2024). At PT WKB, the structural simplification generated conditions consistent with the phenomenon of job enlargement, whereby employees were required to absorb cross-functional responsibilities previously distributed among multiple individuals. This redistribution of tasks was frequently carried out without corresponding formal adjustments to job descriptions, creating a misalignment between employees' documented roles and their actual work activities. The absence of clear role documentation in restructuring processes amplifies the risk of role ambiguity and increases exposure to occupational stress and diminished job satisfaction (Armstrong & Taylor, 2020; Putra et al., 2025).

Beyond changes to job roles, the restructuring at PT WKB also entailed a revision of the Key Performance Indicator (KPI) system. The new performance measurement framework shifted from a results-based model toward a more structured, transparency-oriented system characterized by increased evaluation frequency, the introduction of daily log documentation, and tighter alignment between individual outputs and organizational targets (Cosa & Torelli, 2024). While such changes reflect sound performance management principles, their implementation at PT WKB revealed a persistent gap between the formal indicators and the expanded scope of employees' actual work. The academic literature on performance management consistently establishes that fairness in appraisal design is a precondition for its motivational and evaluative effectiveness, and that when employees perceive their contributions as insufficiently represented by formal indicators, work engagement and job performance deteriorate as a consequence (Abeywardana & Jayasinghe-Mudalige, 2022; Lyu et al., 2023).

Despite these pressures, employees at PT WKB demonstrated notable adaptive capacity, including cross-functional collaboration and a willingness to acquire new competencies in response to changing demands. This adaptive behavior aligns with broader scholarship on organizational change, which recognizes that periods of structural transformation, while disruptive, can simultaneously serve as catalysts for individual learning and capability development when organizational support mechanisms are adequately maintained (Hubbart, 2023).

Previous research on organizational restructuring has largely focused on its financial and strategic outcomes, with comparatively limited attention given to how employees within restructured organizations interpret changes to their job roles and performance evaluation systems at the operational level (Errida & Lotfi, 2021). This gap is particularly pronounced in the context of small-to-medium-sized companies in developing economies, where restructuring decisions are often driven by immediate resource constraints rather than long-term organizational design principles. This study addresses that gap by offering an in-depth qualitative account

of restructuring as experienced by frontline employees and operational managers within a single organization. The findings contribute to the understanding of how structural efficiency objectives interact with human resource realities in practice and offer implications for practitioners seeking to balance organizational redesign with employee adaptation support.

RESEARCH METHODOLOGY

This study employed a descriptive qualitative approach using a single case study design to examine employees' perceptions of organizational restructuring at PT WKB, an edutech company located in Sleman, Yogyakarta Special Region, Indonesia. A qualitative approach was selected because the research questions concern subjective meaning and contextually embedded organizational processes that are more appropriately investigated through in-depth inquiry than through numerical measurement (Creswell & Poth, 2024). Informants were selected purposively based on two criteria: a minimum of six months of employment at PT WKB following the restructuring, and representation across different hierarchical positions and functional divisions. Six informants were recruited, comprising one Human Capital Officer, one Head of Department, and four staff officers drawn from finance and administration, business development and sales, and performance marketing divisions. Primary data were collected through semi-structured interviews conducted via Google Meet between October 2025 and January 2026, while secondary data were obtained from internal company documents including the Company Profile, KPI Narrative General, Daily Log records, and Job Analysis documents. Observational data further supplemented the interview and documentary evidence.

Data analysis followed the interactive model of Miles et al. (2020), which organizes qualitative analysis as a continuous, iterative process of data condensation, data display, and the drawing and verification of conclusions. This cyclical movement between data and interpretation is particularly well-suited to case study research in which contextual complexity is a defining feature of the phenomenon under investigation. The trustworthiness of the findings was established through methodological triangulation across interview, observational, and documentary sources, thick contextual description to support transferability, and systematic member-checking procedures to ensure confirmability (Enworo, 2023).

RESULT AND DISCUSSION

Implementation and Impact of Restructuring

The restructuring at PT WKB was perceived by employees primarily as a strategic realignment aimed at improving operational focus under conditions of

limited resources. Rather than a straightforward workforce reduction, the process involved a deliberate remapping of workloads, the elimination of middle management layers, and the centralization of reporting lines directly to the chief executive officer. This structural reconfiguration was consistent with the broader logic of organizational change management, which identifies the redistribution of roles and the streamlining of coordination mechanisms as essential responses to resource constraints and shifting strategic priorities (Errida & Lotfi, 2021). The Human Capital Officer described the rationale underlying the restructuring in the following terms:

“...for this restructuring, we started by adjusting what we needed to make effective with the available resources. So, we mapped out each workload one by one. For example, we reduced Person A's workload because it was no longer relevant to the new targets. This change actually simplified the workload; we froze some tasks until the company's conditions and priorities were ready to resume them.” (Mr. AD, Human Capital Officer, June 10, 2025)

One of the most immediate structural consequences of the restructuring was a dramatic contraction in workforce size, with the total number of employees falling from approximately twenty to between seven and eight individuals. This reduction intensified the scope of responsibility at the individual level, as tasks previously distributed across larger teams were absorbed by the remaining staff. The scale of this shift was captured vividly by one junior manager:

“Initially, the total team size was almost twenty people, but after the restructuring, it was down to seven. Ultimately, each person had to handle significant responsibilities alone.” (Mr. RK, Jr. Manager, Edspert, January 6, 2026)

A direct consequence of this contraction was the flattening of the organizational hierarchy. Reporting lines that previously passed through multiple supervisory layers were condensed into direct channels to the CEO, a configuration that accelerated communication and decision-making but simultaneously introduced new pressures at the operational level. Employees reported faster information flows alongside a marked increase in administrative demands and a perceived reduction in their work autonomy (Albrecht et al., 2022). The FAT Officer described this shift as follows:

“...in the previous period, I was directly supervised by the FAT lead... whereas in this period, my responsibilities have shifted directly to the CEO... reporting has indeed become faster, but the workload has also become heavier due to the reduced workforce.” (Mr. AKB, FAT Officer, October 8, 2025)

The restructuring also gave rise to conditions consistent with job enlargement, whereby employees were required to assume cross-functional responsibilities that

extended well beyond their original role boundaries. Tasks that had previously been distributed across specialized positions became concentrated within single individuals, reflecting the characteristic trade-off between structural efficiency and individual workload that organizational downsizing produces (Hubbart, 2023). This phenomenon was experienced not as a temporary adjustment but as a sustained operational reality, as one junior manager elaborated:

“...what's definitely increased is the workload that was already there... after the restructuring, I have to handle all four of them, and they change every week... and that takes quite a bit of time, and also a lot of mental energy...” (Mr. RK, Jr. Manager, Edspert, January 6, 2026)

The centralization of decision-making authority in the CEO also produced what several employees described as micromanagement tendencies, a pattern that emerged from the removal of middle management buffers rather than from deliberate policy. Research demonstrates that this form of excessive supervisory control generates a range of unfavorable employee responses including anxiety, demotivation, reduced support for managers, and suppressed autonomous judgment, particularly among experienced staff who possess well-developed professional competencies (Putra et al., 2025; Ryan & Cross, 2024). One employee described the impact of this dynamic on her sense of professional agency:

“The current CEO is too micromanaging, giving the impression of not trusting his team. So, even though I have experience, I'm starting to doubt my own decisions.” (Mrs. FT, BD and Sales Staff, October 7, 2025)

The volatility of managerial directives further compounded these pressures. Employees reported that instructions frequently changed from day to day, creating operational uncertainty that made sustained quality of work difficult to maintain. This finding aligns with Hubbart's (2023) and Armstrong and Taylor (2020) observation that effective organizational change requires consistent directional messaging to provide employees with a stable sense of purpose during transitional periods. As one manager acknowledged:

“The efficiency is noticeable, but the trade-off is that communication becomes more challenging, and directives often change due to direct coordination with management.” (Mr. RK, Jr. Manager, Edspert, January 6, 2026)

Despite these pressures, the restructuring was not perceived by employees as exclusively burdensome. Several informants recognized that the intensified work environment created opportunities for cross-functional learning, skill development, and collaborative problem-solving. This reflects what the literature on organizational change identifies as the dual nature of high-demand environments, which function simultaneously as sources of stress and as catalysts for individual

growth and adaptive capability (Wahyuningsih et al., 2024). One head of department articulated this ambivalence clearly:

“This is actually great for efficiency, but not everyone is ready to multitask in areas outside their expertise.” (Mr. LN, Head of Performance and Growth Marketing, October 6, 2025)

Job Description Adjustments and Workload Distribution

The workload remapping that accompanied the restructuring at PT WKB was conducted through a process of job analysis that ran concurrently with performance reviews, ensuring that task assignments were grounded in observed performance data rather than in assumptions about employee capacity (Parent-Rocheleau & Parker, 2022). In principle, this approach aimed to retain only those tasks directly aligned with the new strategic direction while temporarily suspending those deemed non-essential. In practice, however, the assignment of new responsibilities did not always follow a structured or competency-based logic. Tasks tended to flow toward whoever was available and capable rather than toward whoever held the most relevant expertise, resulting in functional overlaps and misalignments between formal job descriptions and actual work content. The FAT Officer found himself absorbing financial reporting responsibilities that had previously resided in a distinct role:

“I now also help with daily financial reporting, even though it wasn't part of my job description before. For example, preparing financial reports. In the previous period, my responsibilities were limited to forwarding financial reports.” (Mr. AKB, FAT Officer, October 8, 2025)

Similarly, the removal of the Head of CRM position left one sales and business development staff member to manage direct coordination with the digital marketing team, a responsibility that had previously been mediated through a dedicated functional role. She described this expansion of scope in the following terms:

“...there used to be a Head of CRM who bridged me with the digital marketing team... but after the streamlining, the Head of CRM was gone, so I ended up communicating directly with the PGM... so things got bigger.” (Mrs. FT, BD and Sales Staff, October 7, 2025)

These experiences reflect a broader pattern in which job description adjustments at PT WKB were driven more by operational necessity than by systematic role design. The resulting misalignment between documented responsibilities and actual work practice is a well-established consequence of restructuring processes that prioritize structural efficiency over role clarity. When formal job descriptions fail to capture the full scope of employees' contributions, a

condition of role ambiguity emerges that undermines both individual performance orientation and organizational fairness perceptions (Abeysiriwardana & Jayasinghe-Mudalige, 2022). The junior manager described the cumulative weight of this ambiguity in both its practical and psychological dimensions:

“...after the restructuring, I had to handle all four of them, and they changed every week. That took quite a bit of time and mental effort to run a different bootcamp every week.” (Mr. RK, Jr. Manager, Edspert, January 6, 2026)

The limited handover processes that accompanied role transitions further intensified the adaptation burden. Employees who inherited responsibilities from defunct positions were frequently required to develop competence in unfamiliar areas without formal preparation or structured guidance, placing the burden of organizational adaptation squarely on individuals rather than on the organization's support systems. Notwithstanding these challenges, a notably positive adaptive response emerged among employees. Informants consistently described a willingness to learn new skills, a disposition toward mutual assistance across divisional boundaries, and a sense of personal agency in relation to their expanded roles. This adaptive orientation is consistent with the view that organizational change, while demanding, can simultaneously strengthen employees' sense of individual responsibility and collective capability when the social environment of the workplace remains supportive (Wahyuningsih et al., 2024). One employee framed her expanded responsibilities as a personal development opportunity rather than solely as an organizational burden:

“...I have to think about the strategy myself to achieve the target... so I help the product team provide excellent service to them because no one else is taking care of that anymore.” (Mrs. FT, BD and Sales Staff, October 7, 2025)

Employee Perceptions of the Post-Restructuring KPI System

The revision of the KPI system at PT WKB following the restructuring represented a deliberate shift toward greater performance transparency and measurability. The new framework adopted a top-down design process, with the CEO serving as the primary architect of performance indicators, which were subsequently reviewed by the Human Capital team for operational feasibility before being communicated to division heads and staff. The resulting system replaced a prior OKR-based model with a KPI framework anchored in daily log documentation and weekly evaluation cycles, creating a more granular and continuous record of employee performance activity (Armstrong & Taylor, 2020). Employees who were directly involved in the KPI formulation process reported clearer understanding of their targets and greater confidence in aligning their daily activities to formal performance expectations. Conversely, those who received the finalized indicators without direct engagement in their development encountered

persistent difficulty in connecting their routine tasks to the official performance framework, as the following accounts illustrate:

“Well, the good thing is that after the restructuring, there's more transparency. But it is indeed stricter. We now have KPIs, some weekly and some monthly.” (Mr. FA, Staff Performance Marketer, November 18, 2025)

“...I don't even know if what I'm doing is a KPI or not...” (Mrs. FT, BD and Sales Staff, October 7, 2025)

“Sometimes we just do our jobs, but we don't really understand which KPI indicators they fall under.” (Mrs. FT, BD and Sales Staff, October 7, 2025)

These accounts reveal a structural gap between the formal design intentions of the KPI system and its operational reception among frontline staff. This gap is primarily attributable to the top-down formulation process, which limited employee participation in defining performance criteria and consequently reduced employees' sense of ownership over their indicators. The academic literature on performance management systems consistently establishes that employee participation in KPI design is associated with greater acceptance, clearer role alignment, and more accurate representation of actual work contributions (Abeywardana & Jayasinghe-Mudalige, 2022). Where such participation is absent, well-designed indicators can fail to achieve their intended motivational and evaluative functions regardless of their technical quality.

A further limitation of the revised KPI system was its failure to account for the full scope of employees' post-restructuring work. Because the indicators were designed around core role definitions that did not fully reflect the functional expansions produced by the restructuring, the additional cross-functional tasks absorbed by employees fell outside the formal measurement framework. This produced a recognized but unresolved discrepancy between the work that employees performed and the work for which they received formal recognition, as one performance marketer expressed:

“The workload has increased, and the pressure has increased. Targets remain the same, but manpower is decreasing.” (Mr. FA, Staff Performance Marketer, November 18, 2025)

This mismatch between extra-role contributions and formal performance indicators has direct implications for employees' perceptions of fairness. When significant portions of an employee's actual work remain invisible to the appraisal system, the resulting evaluation cannot accurately reflect individual contribution, creating conditions that erode trust in the performance management process and reduce the motivational efficacy of KPI-based accountability (Lyu et al., 2023; Putra et al., 2025). On balance, the post-restructuring KPI system at PT WKB

achieved meaningful progress in terms of performance transparency, evaluation frequency, and the creation of a traceable record of daily work activity. However, its effectiveness remained constrained by the communication gap in its dissemination, the limited participation of employees in its design, and its structural failure to accommodate the expanded scope of work that the restructuring had produced.

Taken together, the findings of this study broadly support the central argument advanced by few researchers that the success of organizational change management is determined not by structural redesign alone but by a constellation of human-centered factors including communication quality, role clarity, and employee participation in the change process (Armstrong & Taylor, 2020; Errida & Lotfi, 2021). Errida and Lotfi (2021) identified these elements as among the most consistently cited determinants of change management success across 37 organizational change models reviewed in their literature synthesis. The PT WKB case affirms this conclusion from a qualitative, employee-centered vantage point, demonstrating that where these factors were present, such as in the relatively transparent KPI monitoring system and the CEO-facilitated knowledge-sharing forums, employees reported greater adaptability and a clearer sense of directional alignment. Where they were absent or inconsistently applied, particularly in the limited handover processes and the top-down KPI formulation that excluded staff participation, employees experienced confusion, role ambiguity, and a perception of unfairness. This alignment with Errida and Lotfi's framework affirms the practical validity of their theoretical model while extending it into the underexplored context of SMEs in developing economies, where resource constraints and informal organizational cultures impose additional layers of complexity on the change management process.

The findings also extend the theoretical framework offered by Hubbart (2023), who characterizes organizational change aversion as a condition that emerges when employees are exposed to uncertainty without adequate support or consistent directional messaging. Hubbart's analysis focuses primarily on resistance as a psychological response to change; the PT WKB findings, however, reveal a more nuanced dynamic in which employees did not overtly resist the restructuring but instead exhibited what might be described as adaptive tolerance under pressure. Informants continued to fulfill their expanding responsibilities, often voluntarily absorbing tasks beyond their formal descriptions, while simultaneously experiencing psychological strain from workload intensification, volatile directives, and diminished autonomy. This finding extends Hubbart's (2023) model by introducing adaptive tolerance as a distinct behavioral response that occupies the space between active resistance and enthusiastic acceptance, and by demonstrating that this condition is particularly characteristic of resource-constrained organizational settings where employees perceive few realistic alternatives to compliance. The implication for change management theory is that the binary

framing of resistance versus acceptance may be insufficient to capture the full spectrum of employee responses to restructuring, particularly in SME contexts where power asymmetries and job security concerns further shape behavioral choices.

Finally, the study introduces a refinement to the performance management arguments advanced by Abeyesiriwardana and Jayasinghe-Mudalige (2022) and Wahyuningsih et al. (2024), both of which emphasize the importance of aligning KPI structures with the actual scope of employee contributions as a precondition for effective performance monitoring. While the prior literature establishes this alignment as a design principle, the PT WKB case reveals that misalignment between KPIs and actual work is not simply a technical oversight but a structural consequence of the restructuring process itself. This finding neither contradicts nor merely confirms the existing literature but rather advances it by specifying the mechanism through which misalignment arises in post-restructuring contexts, namely the temporal lag between structural change and performance framework revision. Accordingly, organizations in rapid-change environments should treat KPI revision as a continuous and integrated component of the restructuring process rather than as a post hoc administrative task, and formal protocols for updating performance indicators in real time as role boundaries evolve should be considered essential elements of effective change management practice.

CONCLUSION

This study investigated the organizational restructuring implemented at PT WKB, an Indonesian edutech company, across three interrelated dimensions: employee perceptions of the restructuring process, adjustments to job descriptions and workload distribution, and the design and reception of the post-restructuring KPI system. The findings reveal that while the restructuring successfully produced a leaner organizational structure with accelerated decision-making channels, it simultaneously generated substantial human costs in the form of workload intensification, role ambiguity, and a persistent misalignment between formal performance indicators and the actual scope of employee contributions. These outcomes reflect a fundamental tension between structural efficiency objectives and human resource realities that organizations must actively manage rather than assume will resolve themselves over time.

The study contributes to organizational change and human resource management scholarship in three ways. First, it affirms that human-centered factors, particularly role clarity, communication consistency, and employee participation, are decisive determinants of restructuring effectiveness at the operational level. Second, it introduces the concept of adaptive tolerance as a behavioral response that distinguishes employee conduct in resource-constrained restructuring contexts from the resistance-versus-acceptance binary that dominates the existing literature.

Third, it identifies the temporal lag between structural change and performance framework revision as a specific mechanism through which KPI misalignment arises in post-restructuring settings, advancing the current understanding of performance management system failures beyond individual interpretive error.

For practitioners, the findings underscore that restructuring cannot be treated as a purely structural exercise. Organizations undertaking similar transitions should prioritize systematic handover processes, inclusive KPI formulation, and real-time revision of job descriptions to reflect evolving role boundaries. Future research should extend these findings through comparative case studies across multiple organizations and industries, and through longitudinal designs that track the evolution of employee perceptions as post-restructuring conditions stabilize over time.

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