



Global Journal of Business, Economics & Social Development



Original Article

Investigating the Effect of Merdeka Belajar Kampus Merdeka on the Success of Its Implementation: Moderating Role of Readiness to Change

Ropinov Saputro ^{1,*}, Endah Sri Wahyuni ² and Imam Prayogo ³

¹ Department of Management, PSDKU Diponegoro of University, 51254 Batang Regency, Central Java, Indonesia.

² Department of Accounting, Faculty of Business and Economics, Budi Luhur University, 12260 Kebayoran Lama, Jakarta, Indonesia; endah.swahyuni@budiluhur.ac.id (E.S.W).

³ Department of Accounting, PSDKU Diponegoro of University, 51161 Pekalongan Regency, Central Java, Indonesia; imamprayogo@lecturer.undip.ac.id (I.P.)

* Correspondence: ropinov@lecturer.undip.ac.id (R.S.)

Citations: Saputro, R., Wahyuni, E.S., & Prayogo, I. (2023). Investigating the Effect of Merdeka Belajar Kampus Merdeka on the Success of Its Implementation: Moderating Role of Readiness to Change. *Global Journal of Business, Economics & Social Development*, 1(1), 7-15.

Academic Editor: Muammar Khaddafi.

Received: 10 February 2023

Accepted: 3 May 2023

Published: 31 May 2023

Abstract: The implementation of the Merdeka Belajar Kampus Merdeka (MBKM) program as a new concept in the scope of higher education in Indonesia requires the full participation of universities, teaching staff, and students in the form of understanding and readiness to change towards this new paradigm. This study examines the effect of understanding MBKM on the success of its implementation moderated by a readiness to change. The research sample was students and lecturers at the Faculty of Vocational Studies, Diponegoro University, Semarang, with 100 participants. This study uses a questionnaire as a research instrument and is analyzed with regression analysis to test the proposed hypothesis. The study's results reveal that the understanding of MBKM positively influences the success of its implementation, and readiness to change can improve the relationship of understanding with the implementation of MBKM.

Keywords: Merdeka Belajar Kampus Merdeka; successful implementation; readiness to change.



Copyright: © 2023 by the authors. Submitted for possible open-access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

Currently, Indonesia is experiencing a demographic bonus era where based on the findings of the 2021 National Labor Force Survey (Sakernas), the productive age group (15-64 years) dominates the population (BPS, 2021). However, the condition of the demographic bonus faces a very big challenge where other data show that the unemployment rate is in the productive age. The Ministry of Manpower (Kemenaker) said the current open unemployment rate mostly comes from higher education. According to the 2020 population census, Indonesia's population is 272 million. Of this number, Indonesia's working-age population reaches around 205.36 million. Meanwhile, those included in the labor force participation rate (TPAK) of 68.08

percent or equivalent to 139.81 million, the rest are not in the labor force. The number of Indonesians who are already working is 131.06 million, including informal workers, while 8.75 million people or around 6.26 percent of TPAK are included in the number of open unemployment where around 6.97 percent are university graduates, and 6.61 percent are diploma graduates (Chaterine, 2021)

The high unemployment of college graduates shows the lack of compatibility of work needs with the curriculum in universities. In 2020 the Minister of Education and Culture initiated a policy program called Merdeka Belajar, Kampus Merdeka (MBKM). This program provides opportunities for students to hone their skills according to their talents and interests by going directly into the world of work as preparation for their future careers. In this program, students can choose a series of programs whose activities will be converted to semester credit units for each student. By participating in the various programs provided, students are expected to be able to develop their potential according to their passions and talents more flexibly.

The policy points of the MBKM program have 4 points, namely: 1) Opening of new study programs. 2) Higher education accreditation system. 3) Legal Entity State Universities (PTN-BH), and 4) The right to study three semesters outside the study program. Permendikbud Number 3 of 2020 article 18, concerning the National Standards for Higher Education, as an amendment to the previous Permendikbud, states that the period and learning load for students can be carried out by following the entire learning process on campus, for 1 (one) semester (20 credits) and in off-campus for 2 (two) semesters (40 credits), either with the same or different study programs and have the option to do off-campus learning/activities according to predetermined prerequisites. The forms of learning/activities outside the campus are under Article 15, paragraph 1 in the form of student exchanges, internships/work practices; teaching assistant in the education unit; research/research; humanitarian projects; entrepreneurial activity; independent study/project; and building thematic Villages/Real Work Courses (KKN).

The "MBKM" policy is expected to be able to answer the problems of education and employment in Indonesia. Through close interactions between universities and the world of work, and off-campus activities that broaden students' knowledge and experience, it is hoped that students will have added value and be able to compete in facing future challenges (Puspitasari & Nugroho, 2021). The success of implementing MBKM in universities depends on a combination of two strategies, namely collaboration and digital transformation. Collaboration is not limited to only between lecturers and students but also with the industrial world. Meanwhile, digital transformation is related to how universities can create a digital ecosystem that supports flexible and collaborative teaching and learning processes. With the combination of these strategies, the learning experience received by students will be able to lead student-centered and experiential through participatory and collaborative approaches that emphasize discussing case studies and projects that simulate problems in the field (Widhoroso, 2021).

However, not all universities and students have understood and are ready to implement the MBKM program. Understanding and readiness to change from the old paradigm to the new one is very much needed in students and higher education administrators, including teachers. Students' understanding in this regard is an important factor for the success of the MBKM program. It cannot be separated from the condition that students will be the main actors in the program's implementation. It is certainly not easy because the education system in Indonesia has only relied on textbooks for decades, so this paradigm shift requires a better understanding from students. In different contexts, understanding a material has a positive influence on the success of program implementation (Djamil et al., 2017)

Readiness to change is seen as one of the predictors of success in individual and organizational performance (Asbari et al., 2020). Readiness to change itself is a comprehensive attitude based on changes such as what changes, how changes are made, the conditions under which these changes will take place, and the characteristics of people who are asked to make changes which are collectively reflected in the cognitive and emotional aspects of individuals to tend to accept change. Adopt changes that are prepared to cope with the current pandemic conditions. Regarding the management of organizational change, most of the research refers to how to manage organizational members who find it difficult to accept the change instantly or without being pushed through a change program (Kustini et al., 2020).

Readiness to change in every organization often must be owned by companies today. Global competition in this era now requires readiness to change in every higher education organization (Novitasari et al., 2020). Therefore, higher education management is also required to take practical and strategic steps to make higher education organizations more capable of producing reliable graduates. Implementing the Merdeka Campus program as a new concept within the scope of higher education in Indonesia, which is intended to improve the quality of higher education and its graduates to easily adapt to the world of work, seems to encounter obstacles. In addition, the readiness of the campus and students may also take a short time. Research on implementing the Merdeka Campus program has not been done much, so it has not resulted in a common conclusion regarding the real success that has been produced. This research is also intended as a form of initial research regarding the application of the independent learning program and the factors that can influence the success of its implementation. This study will examine the effect of

students' understanding of MKBM on the success of the MKBM program implementation and the factor of readiness to change as a moderator.

2. Literature Review

2.1. The Program Implementation

The program is a type of plan that is clear and concrete because it includes targets, policies, procedures, budgets, and a predetermined implementation time (Hasibuan, 2016). Another definition of the program is contained in the Law of the Republic of Indonesia Number 25 of 2004 concerning the National Development Planning System, which states that the program is a policy instrument that contains one or more activities carried out by government agencies/institutions to achieve goals and objectives and obtain budget allocations or activities of community coordinated by the relevant agencies. Implementing a program can be viewed from the form of results achieved. The process of implementing the program comes into play, and various elements influence supporting or hindering the achievement of the goals of a program.

To implement a program, the institution must adopt a clear program or policy to qualify and be accepted by those more fortunate. On the other hand, the vaguer a policy program is, the more difficult it is to implement it, and often the results are not satisfactory to an individual or group. It may have important implications for government legitimacy. The failure or success of program policy implementation will affect what policymakers feel they can or want to do in the future; both the anticipated and unanticipated outcomes affect future policymaking, although these results cannot be known before implementation.

Policies are generally not "right" or "wrong" but gain increasing or lesser acceptance over time. Implementation affects how well a policy is received by staying true to the policy mandate and adapting to changing circumstances over time. Successful implementation relies heavily on administrative discretion and knowledge to get results. Narrowing the range of administrative freedoms in implementation can limit the value of the process while being too broad in scope makes it impossible to achieve success. Implementation is an evolving process, a response to changing forces and circumstances; it is a struggle over realizing ideals. Theoretically, several factors can support the program's implementation as follows (Edward III as quoted by Yalia (2014), communication, resources, disposition, and bureaucratic structure or standard operating procedures.

2.2. Understanding

Understanding begins with the knowledge gained. According to the Indonesian Dictionary (2008), knowledge means everything known; cleverness; or everything known regarding the matter. Knowledge is associated with everything known to be related to the learning process. The understanding possessed means that the individual can well receive the knowledge obtained. Understanding of the Merdeka Learning Campus Merdeka (MBKM) program is certainly obtained by reading the Minister of Education and Culture's regulations. According to the language knowledge approach, the understanding and knowledge of MBKM is the understanding of various higher education stakeholders about regulations regarding MBKM and taxation procedures that can be used in conducting or implementing the program. According to Notoatmodjo (2014), a person's understanding of an object can be obtained from several factors: 1) Internal factors consist of education, profession, and age, and 2) External factors consist of environmental factors; and socio-cultural.

2.3. Readiness to Change

Readiness to change is a comprehensive attitude that is influenced simultaneously by several factors such as what changes, how the changes are carried out, the circumstances in which the change will take place, and the characteristics of the people who are asked to make changes which are collectively reflected in the cognitive and emotional aspects of the individual which tend to accept and adopt changes that are prepared to cope with current conditions (Kustini et al., 2020). According to Hanpachern (1997), as written by Radian & Mangundjaya (2019), individual readiness to change indicates the extent to which an individual is mentally, psychologically, or physically ready, ready, or primed to participate in organizational development activities. This concept consists of three dimensions: participate, promote, and refuse. The participation dimension describes an individual's behavior in participating in change-related activities. The promotion dimension describes the behavior of individuals to promote change in their partners. The dimension of resistance shows the negative effect of individual resistance to change.

Readiness to change is considered a prominent factor determining the successful implementation of organizational change. This statement was confirmed by Todnem (Tsalits & Kismono, (2019)) who revealed the relationship between individual readiness to change and the success of change management. Support makes change management practitioners emphasize the importance of readiness for change to increase the chances of success in implementing change.

Readiness is a form of individual belief that they can implement the proposed change, the proposed change is appropriate for the organization to make, the leader is committed to the proposed change, and the proposed change will benefit organizational members. From this statement, readiness to change will show the behavior of accepting, embracing, and adopting the change plan made. Many authors have begun to emphasize the concept of individual readiness for change (Susyanto, 2019). Several academics have highlighted the importance of psychological or human factors in implementing change. According to the researchers, ignoring the vital role of individuals in the change process leads to failure or difficulty in implementing many change initiatives.

Readiness, in a broad sense, appears to be an important success factor in implementing change. It is most often studied as an individual factor. Research on this subject deals with readiness at the individual and departmental levels and assumes that changes in individual beliefs can become shared within the group because of social interaction. Change refers to the belief that a gap exists between the current state and the state it should be. Believing in the appropriateness of a suggested change means believing that a change designed to address differences is correct for a particular situation. Believing in efficacy means the change recipients believe they and the organization can successfully implement the change. Believing in mainstream support means believing that formal leaders (vertical change agents) and horizontal change agents (opinion leaders) are committed to change. Believing in valence means believing that the change benefits the recipient (Øygarden et al., 2020).

Yuwono et al. (2020) mentioned that to measure the level of readiness to change employees include confidence that the proposed change will be appropriate for the organization, belief that the organization will benefit from implementing the change, belief in the existence of a logical reason for the change and the need for the proposed change, focus on the benefits of change for the company, confidence in one's ability to implement desired changes, the feeling that management in the organization is committed to and supports the implementation of the proposed changes.

2.4. The Relationship between Understanding of MBKM and the Successful Implementation of the MBKM Program

In general, the understanding of MBKM towards success can be developed by looking at how much understanding of the established MBKM can be understood by university stakeholders, understood, and obeyed for later implementation. The goal is that it is hoped that in the future, the practice of the MBKM program can be carried out by minimizing the obstacles that occur as low as possible—referring to theory perception, emergence perception by individuals influenced by stimuli, wrong the only one understanding to object, in Thing this understanding about MBKM. Higher education stakeholders who consider bad against the program will tend to avoid applying it for various reasons. On the other hand, those who have a coherent understanding of the contents of the MBKM program will be very supportive and will always try to remove obstacles in its implementation. The hypothesis first proposed is:

Hypothesis 1: Understanding MBKM has a significant positive towards the successful implementation of the MBKM program.

2.5. Readiness to Change as Moderating Relationship between Understanding of MBKM and Successful Implementation of the MBKM Program

The success of implementation is a broad measure of performance as a representation of the positive results of the overall behavior and important activities in a population to meet organizational goals. Performance includes a wide range of job behaviors where some behaviors contribute to duties and responsibilities for other behaviors that do not belong to them but affect the achievement of organizational goals. While program success is the performance that shows the ability to do work in adapting to change, readiness for change is a concept that also underlies the motivation and belief of individuals or organizations to implement changes and align themselves with changes so that changes provide benefits for the organization. One's readiness to face challenges is to realize change and understand that individuals and organizations also need change for the better. The next challenge is how individuals and organizations deal with change to manage these changes effectively. A study by Kustini et al. (2020), Asbari et al. (2020), and Novitasari et al. (2020) found that readiness to change has a significant effect on performance. Readiness to change is also a motivator supported by self-confidence to move forward. For this reason, with an understanding of the positive aspects of MBKM, readiness for change will strengthen this positive understanding of MBKM in increasing the success of MBKM implementation. For this reason, the second hypothesis can be formulated as follows:

Hypothesis 2: Readiness for change moderates the relationship between understanding and successful MBKM program implementation.

The research framework in this study is shown in Figure 1 as below:

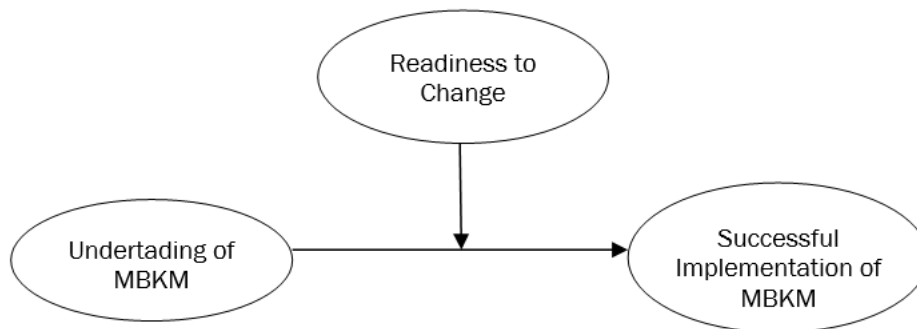


Figure 1. Conceptual Framework.

3. Materials and Methods

This research involves three variables: Understanding of MBKM is an independent variable, Successful implementation of MBKM is the dependent variable, and readiness to change is a moderator variable.

Table 1. Variable and Indicators

No.	Variable(s)	Indicator(s)
1	Successful implementation of MBKM	Intensive communication about MBKM exists between students, lecturers and the business world. The campus has good implementing resources There is a consistent attitude from lecturers and students There are standard implementation standards
2	Understanding	Knowing the reasons for implementation Knowing the implementation method Knowing the expected results from the implementation Knowing the obstacles in implementation
3	Readiness to Change	Confidence in the proposal Confidence in the benefits that will be obtained Logical reasons to change Focus on the benefits of change Confidence in the ability to apply support commitment to change

Table 1 shows the measurement scale used is a 5-point Likert scale from strongly disagree to strongly agree. The population in this study are lecturers and students of the Vocational Faculty, Diponegoro University Semarang. The sample in this research is 100 participants taken from students and lecturers. Multiple linear regression analysis was used in this study to test the suitability of the model and the proposed hypothesis. The linear regression equation is $Y = a + b_1X_1 + b_2X_2 + b_3X_1 \cdot X_2 + e$.

Where: Y = Successful implementation of the MBKM program, X1 = Understanding of the MBKM program, X2 = Readiness to Change, a = Constant, b1, b2, b3 = Regression coefficients, e = error terms or residual.

4. Results

The result of descriptive statistics is presented in Table 2. Table 2 captures the assessment of MBKM Understanding measured through 4 indicators represented by 4 statements. Responses to MBKM Understanding show a positive assessment condition with an average index score of 4.14. This condition reflects that student and lecturer respondents already understand the concept of the established MBKM curriculum. The highest respondents' ratings were obtained from the answers to the second and third statements regarding "Knowing the implementation method" and "Knowing the expected results from the implementation," which were 4.19, respectively. On the other hand, the lowest rating was obtained from the first statement regarding "Knowing the reasons for implementation," with a score of 4.03.

Table 2. Results of descriptive statistics

Code	Item	Min	max	Mean	Std. Deviation
Understanding MBKM					
x1.1	Knowing the reasons for implementation	2	5	4.03	0.76
x1.2	Knowing the implementation method	2	5	4.19	0.79
x1.3	Knowing the expected results from the implementation	2	5	4.19	0.72
x1.4	Knowing the obstacles in implementation	2	5	4.13	0.66
Mean				4.14	
Successful implementation of MBKM					
y.1	Intensive communication about MBKM exists between students, lecturers and the business world.	2	5	4.14	0.75
y.2	The campus has good implementing resources	2	5	4.13	0.76
y.3	There is a consistent attitude from lecturers and students	2	5	4.13	0.77
y.4	There are standard implementation standards	2	5	4.09	0.75
Mean				4.12	
Readiness to Change					
x2.1	Confidence in the proposal	2	5	4.05	0.89
x2.2	Confidence in the benefits that will be obtained	2	5	3.75	0.87
x2.3	Logical reason to change	2	5	4.10	0.88
x2.4	Focus on the benefits of change	2	5	3.85	0.82
x2.5	Confidence in ability to apply	2	5	3.98	0.80
x2.6	Support commitment to change	2	5	4.00	0.78
Mean				3.96	

Assessment of the success of MBKM implementation is measured through 4 indicators represented by 4 statements. The results of the response to the successful implementation of the MBKM show that it is in a positive assessment condition where an average index score of 4.12 is obtained. This condition reflects that student and lecturer respondents have started to feel the success in implementing the MBKM that has been implemented. The highest respondent's assessment was obtained from the answer to the first statement, "There is intensive communication regarding MBKM between students, lecturers, and the business world," which is 4.14. On the other hand, the lowest assessment was obtained from the fourth statement regarding "There is a standard implementation standard," with a score of 4.09.

Assessment of Readiness to Change is measured through 6 indicators represented by 6 statements. Response to Readiness to Change shows a positive assessment condition with an average index score of 3.96. This condition reflects that student and lecturer respondents are ready to change on implementing MBKM. The highest respondent's assessment was obtained from the answer to the third statement regarding "Logical reasons for changing," which was 4.10. On the other hand, the lowest assessment was obtained from the second statement regarding belief in the benefits to be obtained," with a score of 3.75. The validity test of the reliability data with item-total corrections and Cronbach Alpha is presented in Table 3 below.

Table 3. Results of Validity and Reliability

Variable(s)	Item corrected to total correlation	Cronbach Alpha
Understanding MBKM	0.649 – 0.848	0.720
Successful Implementation of MBKM	0.760 – 0.852	0.803
Readiness to Change	0.756 – 0.841	0.893

Table 3 shows that all indicators used to measure the variables used in this study have correlation coefficients that can be called valid indicators. The reliability test results also show that all variables have a large enough Alpha coefficient higher than 0.70. It means that all measuring concepts of each variable from the questionnaire are reliable. Linear Regression Analysis processed with the SPSS program provides the equation coefficient values as follows:

Table 4. Results of Linear Regression

Variable(s)	Coeff.	SE	Std. Coeff.	t	Sig.
(Constant)	5.214	1.513		3.447	0.001
Understanding MBKM	0.559	0.104	0.521	5.372	0.000
Readiness to Change	0.076	0.058	0.128	1.307	0.194
X1.X2	0.448	0.184	0.207	2.436	0.017
F	19,919				
Sig F	0.000				
Adj R2	0.364				

Table 4 indicates that the coefficients of all independent variables are in a positive direction. It shows that better conditions for these variables will increase the success of MBKM implementation of testing the model obtained the F statistic value of 19,919 with a significance level of 0.000. If it is seen from the significance value of F, it is obtained that the value of sig F is less than 0.05. It means that the variation of success in the implementation of MBKM can be explained by variations in MBKM Understanding and Readiness to Change and the interaction of the two. The adjusted R2 value in the regression model is 0.364, representing a 36.4% variation from success. The implementation of MBKM can be explained by the independent variables that the success variable The implementation of MBKM can be explained by variations in MBKM Understanding and Readiness for Change and the interaction of the two.

Coefficient regression of understanding MBKM on the Successful Implementation of MBKM obtained have direction coefficient positive. The results of the testing hypothesis produce a value of t-stat as big as 5,372 with a significance of 0.000. Value of significance results in a smaller of 0.05. It shows that hypothesis 1 in this study is accepted, which means that the variable Understanding MBKM takes effect positively and is significant to the Success Implementation of MBKM. The coefficient of interaction variable MBKM Understanding and Readiness for Changed on the Successful Implementation of MBKM obtained have direction coefficient positive. The Results testing hypothesis produces the t-stat value as big as 2.436 with a significance of 0.017. The significance results in a smaller of 0.05. It shows that hypothesis 2 is accepted, which means that Readiness for Change can moderate the relationship between MBKM Understanding and Successful Implementation of MBKM. In other words, the effect of MBKM understanding on the success of MBKM implementation will be greater if the sample has Readiness for Change to a bigger one.

5. Discussion

5.1. Effect of MBKM Understanding on the Successful Implementation of MBKM

Understanding of students and lecturers about MBKM can increase success in implementing the MBKM. It means that an understanding of a relatively new system or model is needed to be successful in its implementation. Understanding will give an open outlook on what and benefit of the system in general. Perception positive could bring up attitude positive so that the method looks right. The right perspective will look at it positively so that it will increase efforts to implement the MBKM. This study found that the respondents, in this case, were students and lecturers who considered MBKM as a form of curriculum that replaced the previous curriculum. Many respondents consider that MBKM is a friendly curriculum for them to get learning and learning experiences that are more modern and their interests. Because of this understanding, many of them responded positively, making it easier to implement the curriculum.

5.2. Moderation of Readiness to Change on the Relationship between MBKM Understanding and Successful MBKM Implementation

The readiness to change can moderate the relationship between MBKM Understanding and Successful MBKM Implementation positively. It shows that the readiness of students and lecturers to change will strengthen the influence of MBKM Understanding on the Successful Implementation of MBKM. It is condition cannot be separated from the successful implementation of MBKM, which shows the ability to implement the methods and concepts of the new curriculum applied, namely the ability to adapt to changes

in the curriculum changes. However, readiness to change is also related to the adaptability of students and lecturers as actors so that students and lecturers have an essential role in the change process so that the curriculum does not fail. Students and lecturers who previously had a good understanding of MBKM, if they are ready to make significant changes, the success in implementing MBKM will be faster. Readiness to change is a motivator supported by self-confidence to move forward. With an understanding of the positive aspects of MBKM, readiness for change will strengthen this positive understanding of MBKM in increasing the success of MBKM implementation.

6. Conclusions

This study concludes that seeing that although the assessment of readiness to change, especially the belief in the benefits and demands an increase. For this reason, every university must provide information that can provide motivation always to be ready for the changes that will occur. In understanding MBKM, students and lecturers need to be given information about the reasons for implementing the MBKM. For this reason, universities must continue to examine the benefits of the MBKM for students. Some limitations must be overcome. Some of the limitations of this study are related to the preparation of questionnaires which are all based on previous research conducted in different fields of study. Another limitation is the time constraint factor where the research was carried out during a pandemic.

Author Contributions: Conceptualization, R.S. and E.S.W.; methodology, R.S.; software, R.S.; validation, R.S., E.S.W., and I.P.; formal analysis, R.S.; investigation, R.S.; resources, R.S.; data curation, E.S.W., and I.P.; writing—original draft preparation, R.S.; writing—review and editing, R.S., E.S.W., and I.P.; visualization, R.S.; project administration, R.S.; funding acquisition, R.S. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: Not applicable.

Acknowledgments: The authors would like to thank PSDKU Universitas Diponegoro, Pekalongan Regency, Indonesia, for supporting this research and publication. We would also like to thank the reviewers for their constructive comments and suggestions.

Conflicts of Interest: The authors declare no conflict of interest.

References

- Asbari, M., Novitasari, D., Silitonga, N., Sutardi, D., & Gazali. (2020). Analisis Readiness for Change Terhadap Kinerja: Perspektif Karyawan Kontrak Di Masa Pandemi Covid-19. *Jemasi: Jurnal Ekonomi Manajemen Dan Akuntansi*, 16(2), 1–16. <https://doi.org/10.35449/jemasi.v16i2.153>
- BPS. (2021). *Booklet Survei Angkatan Kerja Nasional Februari 2021*.
- Chaterine, R. N. (2021). *Kemenaker Sebut Pengangguran Terbuka Banyak dari Lulusan Perguruan Tinggi*. <https://Nasional.Kompas.Com/>.
- Djamil, S. H., Kamaliah, & Rasuli, M. (2017). Pengaruh Pemahaman Sistem Akuntansi dan Pengelolaan Keuangan Negara Terhadap Kinerja Satuan Kerja Universitas Riau. *Jurnal Ekonomi*, 25(4), 86–104.
- Hasibuan, M. (2016). *Manajemen Sumber Daya Manusia. Edisi. Revisi*. Penerbit PT Bumi Aksara.
- Kustini, K., Izaak, W. C., & Rini, H. P. (2020). Pengaruh Kesiapan Untuk Berubah Dan Proactive Behavior Terhadap Kinerja. *BISMA: Jurnal Bisnis Dan Manajemen*, 14(3), 180. <https://doi.org/10.19184/bisma.v14i3.15251>
- Notoatmodjo, S. (2014). *Metodologi Penelitian Kesehatan*. In PT. Rineka Cipta.
- Novitasari, D., Asbari, M., Sutardi, D., Gazali, & Silitonga, N. (2020). Mempertahankan Kinerja Karyawan di Masa Pandemi Covid-19: Analisis Kesiapan untuk Berubah dan Efektivitas Kepemimpinan Transformatif. *Value: Jurnal Manajemen Dan Akuntansi*, 15(2), 22–37. <https://doi.org/https://doi.org/10.32534/jv.v15i2.1152>
- Øygarden, O., Olsen, E., & Mikkelsen, A. (2020). Changing to improve? Organizational change and change-oriented leadership in hospitals. *Journal of Health Organization and Management*, 34(6), 687–706. <https://doi.org/10.1108/JHOM-09-2019-0280>

- Parananda, B. H. (2016). Pengaruh Pemahaman Akuntansi, Tingkat Pendidikan, Dan Lama Masa Kerja Terhadap Penerapan Sistem Akuntansi Pemerintah Daerah (SAPD) Pada Kabupaten Ngawi Dan Kabupaten Pacitan. *Jurnal Akuntansi Dan Bisnis*, 16(1), 47–59.
- Puspitasari, R., & Nugroho, R. (2021). Implementasi Kebijakan Merdeka Belajar, Kampus Merdeka FISIP UPN Veteran Jawa Timur. *Jurnal Ilmu Administrasi Negara*, 11(2), 276–292.
- Radian, N. N., & Mangundjaya, W. I. (2019). Individual Readiness for Change as Mediator between Transformational Leadership and Commitment Affective to Change. *Jurnal Manajemen Aset Infrastruktur & Fasilitas*, 3(1), 1–12. <https://doi.org/10.12962/j26151847.v3i1.5158>
- Susyanto, H. (2019). Pengaruh Kepemimpinan, Keterlibatan Karyawan Dan Kepuasan Kerja Terhadap Kesiapan Untuk Berubah Dalam Menghadapi Perubahan Organisasi. *Jurnal Ekonomi, Bisnis, Dan Akuntansi*, 21(1). <https://doi.org/10.32424/jeba.v21i1.1287>
- Tsalits, A. H., & Kismono, G. (2019). Organizational culture types and individual readiness for change: evidence from Indonesia. *Diponegoro International Journal of Business*, 2(2), 86. <https://doi.org/10.14710/dijb.2.2.2019.86-95>
- Widhoroso. (2021). *Kolaborasi dan Tranformasi Digital Jadi Kunci Keberhasilan Implementasi MBKM*.
- Yalia, M. (2014). Implementasi Kebijakan Pengembangan Dan Pemberdayaan Lembaga Sosial Media Tradisional Di Jawa Barat. *Patanjala: Jurnal Penelitian Sejarah Dan Budaya*, 6(1), 149. <https://doi.org/10.30959/patanjala.v6i1.191>
- Yuwono, T., Wiyono, N., Asbari, M., Novitasari, D., & Silitonga, N. (2020). Terhadap Kinerja Karyawan Wanita Di Masa Pandemi Covid-19. *Ilmiah Mahasiswa Ekonomi Manajemen*, 5(3), 615–632.