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THE EMPLOYEES' ORGANIZATIONAL COMMITMENT TOWARDS ORGANIZATIONAL CHANGE: A QUANTITATIVE STUDY APPROACH ON THE MALAYSIAN GOODS AND SERVICES TAX (GST) IMPLEMENTATION

Sulaiman Tahajuddin¹, Rajeet Kaur Sarmok Singh², Ali Hasan Buglayan³

¹Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah, Malaysia.

^{2,3}Royal Malaysian Custom Department, Sabah, Malaysia.

ABSTRACT: During the past decade, a number of developing countries have introduced radical reforms in their collection of tax. Malaysia as one of the developing countries has as well introduced the Goods and Services Tax (GST) in April 2015¹. One of the objectives is to improve its tax system. Within this context, it is argued that the employees' organizational commitment is an imperative and vital element in boosting the productivity and service delivery quality of the organization. This research is about the study on the issues pertaining to the influential effect of the employees' organizational commitment towards the success implementation of the GST in Malaysia. In doing so, this research involved the data primarily gathered from the survey questionnaires administered to the Royal Malaysian Customs Departments (RMCD) employees from all level of positions throughout Malaysia. It is found that the factors such as change initiatives and the nature of the relationship between the subordinates and their head of departments are significantly affect the success of the GST implementation in Malaysia. At the same time, the employees' organizational commitment is also found to have a mediating effect on this relationship. Future research should take into considerations other influential elements such as the employees' motivation, performance measurement systems and leadership style in the study to further enrich the related body of knowledge.

Keywords: Employees' Commitment, GST, Organizational Change, Public Sector Reform, Quantitative.

I. INTRODUCTION

Since the independence day of Malaysia from the British in 1957, Malaysia has always been implementing the Sales and Service Tax (SST) as the fundamental taxation system for the business activities in the country. It was only in April 2005 the Malaysian government had eventually passed the bill in the parliament to switch the SST system to the newer system called Goods and Service Tax (GST) which only became effective in 2015. In implementing the GST, the Malaysian Government has put the big responsibility with regard to the kick off, implementation and other related GST's activities on the shoulder of Royal Malaysian Customs Department (RMCD). Eventually, from the perspective of academic and the practitioners, the GST is indeed an initiative that triggers the changes in organization at many levels of the Malaysian public sector especially in RMCD itself.

Organizations continually embark and involve on programmes of organizational change (Sugandi, Kurniawan and Asalla, 2020). For example, Vakola and Nikolaou (2005) highlight that according to American Management of Association, 84% of the total organizations in the United States involve in the organizational change initiatives. In relation to this, they also highlight that more than a third of those organizations place organizational change initiatives as their major concern for survival purpose.

There are many obstacles and challenges that need to be overcome by any organizations which in pursuit of the change initiatives. Ahmad and Gelaidan (2011) and Choi (2011) highlight that the literature shows that one of the factors that can lead to organizational change failure is the failure of the organization to address and recognize the significant and influential effect of the employees' commitment during the change process.

¹Malaysia announced the "abolishment" (put on hold) of its Goods and Services Tax (GST) effective from 1 June 2018 soon after the Malaysia 14th General Election. It was only about 3 years from the date it was first implemented.

Although the organizational change studies have been become one of the major research activities especially in the field of management since the past 30 years or more, but to this date it is still considered a field of lot more gaps to be filled (Fernandez and Rainey, 2006; Van de Ven and Poole, 1995). Darwish (2000) and Cordery, Sevastos, Mueller and Parker (1993) demonstrated that the organizational commitment play central and significant role in the process of organizational change initiatives success. These studies findings' are also supported by the work of Iverson (1996) who argues that in the process of the organizational change, the organizational commitment is the second most important factor after the role of the union membership. Iverson (1996) also argues that the employees' organizational commitment is one of the most important ingredients in securing the success of organizational change initiatives.

The main objective of this paper is to understand and to highlight the relationship and effect of the employees' organizational commitment towards the implementation of organizational change initiative, in specific the implementation of the GST as a new taxation system by RMCD. The authors believe, and in line with the previous findings that there are much more to know about the employees' organizational commitment and the organizational change. Therefore, the authors believe that the empirical findings out of this study will enrich our knowledge in these particular fields.

The following subsections of the paper will present and discuss the findings from the relevant previous studies, concepts and comments in the field of employees' organizational commitment and organizational change so that the basic initial conceptions can be drawn out of them. Following that, the methodology, findings and discussion are then presented. The essence of the paper is eventually wrapped up in the conclusion part of the paper.

II. LITERATURE REVIEW

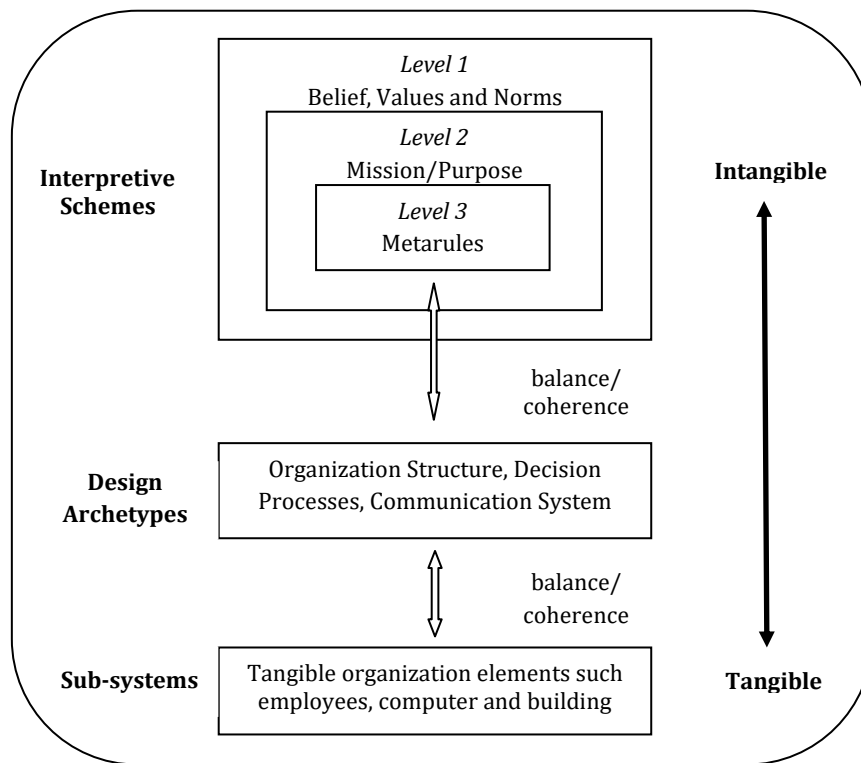
The organization needs to adapt change for many reasons including the need to survive, to be competitive, effective and efficient. The change can be from externally and internally driven. As argued by scholars, employees' organizational commitment is the driving factors towards the success of organizational change initiatives. The author believes, based on the earlier work of Parish *et al.* (2008) that fitness of change initiative with the strategic vision of organization, relationship of the employees and manager, the job motivation and autonomy are all determining factors of the employees' organizational commitment to change. While Meyer and Allen (2001) propose three element of employees' organizational commitment, this study only considers affective and normative commitment of employees.

2.1 Related Concepts on Organization and Organizational Change

Van de Ven and Poole (2005) argue that an organization can be viewed from two different perspectives; (1) an organization is a '*social entity or structure (a thing or a noun) that retains its identity while changing from one state to another over time*', and (2) an organization is '*simply a reification of a set of processes that maintain the organization by continuously structuring it and maintaining its boundaries in a field of other processes that are continuously breaking down the organization and its boundaries*'.

Laughlin (1991) conceptualizes organization as one of the social entities that composes of three interrelated elements namely interpretive scheme, design archetype and sub-systems. According to Laughlin, these three element will co-exist harmoniously until the 'kick' or disturbance makes it 'responds' then adapts the change to 'reappear' in a new coherent units. He also argues that change can exist in two forms, called first order change and second order change. First order change is a form of change that take place at the tangible (either at design archetype and subsystem, or any of them) elements of organization, but yet still maintaining the interpretive scheme. The second order change is more conclusive where the change is taking place at all three elements and long lasting. This type of change occurs as a result of external pressure (change factors) such as politics, economic, war etc. in which the organization cannot avoid but to adapt and respond to change. The following figure, conceptualizes what Laughlin (1991) argues as the representation of the organization:

Figure 2.1: The Concept of Organization



There are many interrelated reasons of why an organization need or must change. As argued Ahmad and Gelaidan (2011), the change can take place at the micro level (such as organization or units in organization) and macro level (the state or country level). Considering that the organization can be viewed as a social entity that is formed from interrelated intangible and tangible elements that can influence each other from and to any directions (Laughlin, 1991), it so true that the success of the organizational change will need to depend on many factors, and cannot be treated in isolation (Cowan- Sahadats, 2010).

Vast majority of organizational change scholars argue that an organization is always keep on changing over time, and the changes are emanated either from the inside organization or triggered by some disturbances exist around its surroundings, or from the combination of both as demonstrated by majority of organizational change studies (i.e. Sugandi et al., 2020; Liguori and Steccolini, 2012; Smith, Morris and Ezzamel, 2005; Forte, Hoffman, Lamont and Brockmann, 2000; Newman, 2000; Barnett and Carroll, 1995; Cobb, Helliard and Innes, 1995; Tyre and Hauptman, 1992; Hannan and Freeman, 1984).

2.2 Employees' Organizational Commitment

Organizational commitment is considered as one of the most important area of study in the field of organizational behavior and human resource management (Fatima, Izhar and Kasmi, 2020; Dhar, 2014; Cohen, 2007). Baternan and Strasser (1984) argue that the employees' organizational commitment has attracted so much interest among the academia and researchers due to the fact that it is much related to the field of organizational behavior, which include the elements of turnover, absenteeism rate, effectiveness, efficiency and of course the performance effectiveness (i.e. Chang, Leach and Anderman, 2015; Perreira and Berta, 2015; Al Kahtani, 2013; Ahmad and Gelaidan, 2011; Parish *et. al*, 2008; Meyer and Allen, 2004; Sagie, 1998).

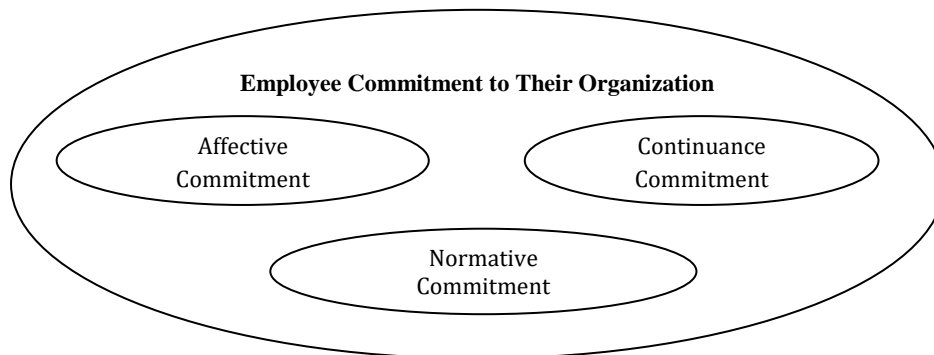
Dhar (2014) highlights that organizational commitment can be conceptualized as a single construct but at the same time accepts the work of Meyer and Allen (1991) whose subdivide the organizational commitment into three sub constructs call affective, normative and continuance commitments. Based on the literature, Al Kahtani however points out that the work of Meyer and Allen (1991) can be considered as the most dominant in the field of commitment organizational research.

Perhaps, the argument by Dhar (2014) and, Perreira and Berta (2015) are preferred in this study based on the view that the mediating or the antecedents of the three sub constructs of the organizational commitment as argued by Meyer and Allen (1991) are overlapping among them as demonstrated by the work of Parish *et al*. (2008). In other words to say, the organizational commitment can be regressed or studied as a single construct within the context of organizational change. Kuvaas (2003) also argues that, whether the employee commitment

is sub grouped into two (attitudinal or behavioral) or three (affective, normative, or continuance), it is somehow the affective commitment is more prominent and deterministic and nature when it comes to the relationship with organizational change or consequences.

This study however will focus on the two of the elements namely affective and normative commitment. Apart from the argument of Dhar (2014), Jaros (2009) and Joo, Yoon and Jeung, 2012 who favor the affective type of employee commitment as representative of overall organizational employees' organizational commitment, this approach also based on the argument by Parish *et al.* (2008) who found out in their study that continuance commitment has little if not insignificant relationship with the organizational change initiative or results.

Figure 2.2: Type of employee commitment to their organization



Source: Al Kahtani, 2013; p. 386

2.3 Employee Commitment to Organizational Change and Hypothesis Development

The relationship between the organizational commitment, the affective commitment in particular, with the organizational change which includes employees' success, turnover, efficiency and productivity, has been highlighted by vast majority of academia and researchers in the related field (i.e. Fatima *et al.*, 2020; Chang *et al.*, 2015; Meyer and Allen, 2004; Perreira and Berta, 2015; Al Kahtani, 2013; Ahmad and Gelaidan, 2011; Parish *et al.* 2008). In line with Meyer and Herscovitch (2001), Perreira and Berta (2015) define the **affective commitment** as the individual's emotional commitment to a target. Target, according to them will include for example organization, career, co-workers, supervisor, tasks, profession, customers and work. Further, they said that affective commitment equals to organizational commitment. Chang, Leach and Anderman (2015) and Al Kahtani (2013) highlight that the literature equalize the affective commitment as 'attachment'. According to Al Kahtani (2013), **normative commitment** refers to an employee's feeling of obligation to remain with the organization where it based on the employee having internalized the values and goals of the organization. He further argues that this type of commitment will include antecedents such as co-worker commitment where it including affective and normative dimensions, as well as commitment behaviors, organizational dependability and participatory management. Kuvaas (2003) groups the affective and normative form of commitment as attitudinal commitment, which can be viewed as the employees' reflection of their feelings and desire to stay in the organization because they feel they want to, and not because they must to (continuance commitment).

Vakola and Nikolaou (2005) argue that employees' sense of stress, fear and work relationship (Ahmad and Gelaidan, 2011) are all significant to determine the affective commitment of the employees towards the organization change initiatives. Their study demonstrates that good relationship, supportive and conducive work environment and effective communication which are all related to the affective commitment significantly related to the success of change implementation in the organization.

Rhoades, Eisenberger and Armeli (2001), argue that there is a significant and strong relationship between the affective commitment and the organizational change, i.e. organizational justice and sustainability (Fatima *et al.*, 2020), the employees turnover (Galleta *et al.*, 2011; Ahuja *et al.*, 2002; Chang, 1999; Currivan, 1999), the performance (Vandenberghe, 2004; Taliencio, 2003) in the organization. According to them, the employees' organizational commitment which depends on the factors such as motivation, employees-supervisors relationship, organizational rewards and procedural justice will reduce the tendency of the employees to leave the organization, and therefore decrease the employees turnover rate, increase effectiveness and efficiency, performance (the organizational change). Specifically, as proposed by Laughlin (1991), reduces the change at the tangible element of the organization. Therefore, the following hypothesis is put forward:

H1: Affective commitment to change is positively related to perceived implementation success of GST.

H2: Normative commitment to change is positively related to perceived implementation success of GST.

III. METHODOLOGY

This study is based on the quantitative paradigm which is mainly holds on the causal and effect relationship of the variables under the study (i.e. Kamal, 2019; Kivunja and Kuyuni ,2017). For this study, the author had attempted to get the response number not less than 200, as suggested by Langfield-Smith (2004). In doing so, the questionnaires were sent either through mail with pre-stamped and returned address envelope, and by-hand as well to the respondents that can be reached in person. The follow up was done to ensure and encourage the respondents to participate in the surveys, as recommended by Dillman (1978).The initial questionnaires were adopted originally from the work of Meyer and Allen (2004) before further modified to cater the local context and objectives of the study.The data was primarily collected via the questionnaires that are built from the previous related works in the field such as Parish *et al.* (2008) and Meyer and Allen (2004). Eventually, there were 225 responses collected but only 202 are usable. The Statistical Package for Social Science (SPSS) version 21.0 was used to analyze the data based on the several merits as argued by many.

IV. FINDINGS AND DISCUSSION

The following Table 4.1 presents the descriptive statistic with respect to the respondents under the study. As has been informed in the previous subtopic, the respondents were chosen randomly from the staff among the RMCD in Malaysia that compose of various demographic characteristics. With regard to the age, total length of service, and the length of service in the current position, it can be seen from Table 4.1 that the maximum age of the respondents is 60 years which closes to the compulsory retirement age, while the minimum age is 19 years old. The average age of the respondents is about 38 years old with the standard deviation of about 10 years. The analysis also shows that the longest total years of service recorded is 39 years, while the shortest is 1 year only. The average total length of service is only about 13 years with standard deviation of about 11 years. With respect to the respondents' length of service in their current position or task, the analysis shows that the longest recorded years of service in the current position is 35 years, and only 1 year as the shortest in contrary. The average length of service in the current position is only about 5 years with standard deviation of about 6 years.

Table 4.1: Descriptive Statistics – Age, Length of Service, and Service in Current Position

	N	Minimum	Maximum	Mean	Std. Deviation
Age	202	19	60	37.53	10.019
Total Years of Service	202	1	39	12.98	10.675
Service1	202	1	35	5.30	5.814
Valid N (listwise)	202				

The hypotheses state that there is a positive relationship between the employees' organizational commitment with the successful implementation of GST initiative by the government. In specific the following hypotheses were tested:

H1: Affective commitment to change is positively related to perceived implementation success of GST.

H2: Normative commitment to change is positively related to perceived implementation success of GST.

Table 4.2: Affective Commitment to Change, and Normative Commitment to Change, to the Perceived Success of GST - Coefficients^a

Dependent Variable	Independent variable		Std. Coefficients Beta (β)
Perceived Success of GST Initiative	1. Affective Commitment to Change		0.469**
	2. Normative Commitment to Change		0.247**
	R ²	0.355	
	Adjust R ²	0.349	
	Sig. F	54.805 (p < 0.01)	

Based on the results presented in Table 4.2, it shows that the Affective Commitment to Change and the Success have a positive significant relationship ($B=+0.469$, $p<0.01$). It shows the higher the Affective Commitment to Change the higher the Success. Therefore H5 and H5a are supported.

Based on the results presented in Table 4.2, it shows that the relationship between Normative Commitment to Change and the Success has a positive significant relationship ($B=+0.247$, $p<0.01$). It shows the higher the NCOC the higher the Success. Therefore H1 and H2 are supported.

GST initiative in Malaysia can be considered as one type of organizational change structure at the RMCD of Malaysia. In this respect, Rhoades, Eisenberger and Armeli (2001), argue that there is a significant and strong relationship between the affective commitment and the organizational change, i.e. the employees turnover (Galletta *et al.*, 2011; Ahuja *et al.*, 2002; Chang, 1999; Currivan, 1999), the performance (Vandenberghe, 2004; Taliervo, 2003) in the organization. The current research's findings demonstrate that there is a strong positive relationship between the both affective and normative commitment with the perceived success of GST implementation. Therefore, the current research's findings support the previous research's arguments and findings on this subject matter.

V. CONCLUSION

Public sector reform is not something new but it is the magnitude towards the impact and the interrelationship of this to other social elements such as organizations, employees, and structure is still not yet fully known. This paper presents the findings on the study about the employees' organizational commitment and its relationship to organizational change. Based on the causal effect relationship view which is based on the quantitative approach, the findings of the study demonstrate that both the affective and normative employees' organizational commitment are positively and significantly correlated with the organizational change which is this case, the implementation of GST in Malaysia. Due to the limitation in the study, it is recommended that the effect of organizational structure and nature of organization on the employees' organizational commitment especially will be worth to further be investigated.

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