



CROSS-FUNCTION TRANSFER IMPLEMENTATION IN INDONESIAN MINISTRY OF FINANCE: KEY PERFORMANCE DRIVERS

Anies Said Basalamah^a, Hasan Sadikin^a, Virginia Dewi Iswandari^b

^a Leadership and Managerial Education and Training Center, Financial Education and Training Agency, Indonesia
Email: asbasalamah@kemenkeu.go.id, hasan.sadikin@kemenkeu.go.id

^b Secretariat of The Agency, Financial Education and Training Agency, Indonesia
Email: virginia.dewi@kemenkeu.go.id

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ABSTRACT

Kajian ini bertujuan untuk mengevaluasi efektivitas implementasi kebijakan perpindahan pegawai lintas Unit Eselon I di Kementerian Keuangan, khususnya Jabatan Administrator dan Pengawas. Metode yang digunakan meliputi analisis deskriptif dan kuantitatif melalui Structural Equation Modeling untuk menguji hubungan antara Person-Organization Fit (POF), Perceived Organizational Support (POS) dan adaptability terhadap kinerja pegawai. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif yang signifikan dari POF dan adaptability terhadap kinerja pegawai, sedangkan POS tidak terlalu berkontribusi dalam meningkatkan kinerja karena pengaruhnya tidak signifikan. Dari pertanyaan terbuka juga diketahui bahwa responden mengalami kendala atau hambatan meskipun jumlahnya lebih rendah dari yang menjawab tidak ada hambatan (28% dibanding 31%), yang disebabkan antara lain karena tidak adanya pembekalan awal; perlunya waktu untuk memahami tugas dan budaya kerja di unit kerja baru; belum semua pegawai mengetahui maksud tujuan dan manfaat dari program cross-function, dan sebagainya. Penelitian ini memberi wawasan bagi Kementerian Keuangan dalam merumuskan kebijakan yang lebih efektif seperti perlunya persiapan, pembekalan atau program pelatihan sebelum dilakukan cross-function, penekanan pada kecocokan nilai dan kemampuan adaptasi pegawai dengan unit tujuan agar dapat memaksimalkan kinerja pegawai dan keberhasilan integrasi dalam unit baru.

This study aims to evaluate the effectiveness of the implementation of the cross-unit transfer policy across echelon I units within the Ministry of Finance (MoF) of the Republic of Indonesia, especially for administrative and supervisory positions. The methods used are descriptive and Structural Equation Modeling quantitative analysis to examine the relationships between person-organization fit (POF), perceived organizational support (POS), and adaptability on employee performance. The research indicates a significant positive effect of POF and adaptability on employee performance, and POS does not significantly contribute to performance improvement due to its insignificant effect. Open-ended responses revealed that employees faced some obstacles or challenges, although the number of those who reported facing challenges was lower than those who indicated no obstacles (28% compared to 31%). These challenges include a lack of initial training, the need for time to understand the tasks and work culture in the new unit, and not all employees being aware of the aims and benefits of the cross-function program. This study provides insights for the MoF to formulate more effective policies, such as the need for preparation or training program before implementing cross-function transfers, and emphasizing the alignment of values and adaptability skills of employees with their target units to maximize employee performance and ensure successful integration into new units.

1. INTRODUCTION

The rise of globalization and rapid technological advancements have made employees' careers increasingly complex (Sullivan & Arris, 2021). This phenomenon has led to a growing number of individuals career's transitions, often across jobs, industries, organizations, countries, and even different labor markets (Sullivan & Arris, 2021). In this "new career era," career transitions have garnered more attention from academics in vocational and

organizational psychology (Vos et al., 2021). The concept of "one-life-one-career," as introduced by Sarason (1977), has shifted. The focus is now on adapting one's career identity and continuously acquiring new knowledge and skills over a lifetime. This shift has led to much more complex and unique career patterns, placing individual employees at the center of attention (Vos et al., 2021).

Sullivan & Arris (2021) defined career transition as a period during which an individual's change or shifts their roles or orientation toward previously held roles. Meanwhile, according to Chudzikowski (2012), career transitions refer to movement within or across social spaces in the workplace, meaning that any shift from one position to another qualifies as a career transition. These career movements vary widely in direction, type, and scale. They may include moving from one job to another within the same organization, moving between organizations, switching job roles, or even transitioning to entirely different career fields (Vos et al., 2021). This aligns with the explanation provided by Akkermans et al. (2023), who assert that career transitions do not occur only at specific stages—such as from school to work or from work to retirement—but can happen throughout an individual's life. Effective management of career transitions significantly influences long-term career success, workplace adjustment, and employee well-being (Akkermans et al., 2023).

Career transitions can occur either voluntarily or involuntarily (Sullivan & Arris, 2021). According to Schlossberg (1981), there are three key factors influence an employee's ability to adjust during a career transition as follows: the employee's perception of the transition, the differences in work environment conditions before and after the transition (such as the level of organizational support and work arrangements), and the individual's personal characteristics. In addition, an employee's adaptation strategy plays a significant role in expediting their adjustment process (Ashford & Timms, 1990).

As part of implementation of career transitions, in 2019, the Ministry of Finance (MoF) of the Republic of Indonesia initiated the Employee Transfer among Echelon I Units. This initiative was part of the reform within the MoF. The program was implemented as a pilot project. Prior to the program, there were silos among the MoF units called echelon I units. As we might aware, in the MoF there are echelon I units that work as if they are in the opposite ways: the Directorate General of Taxes, for instance, functions to collect state revenues, while the Directorate General of Treasury functions to distribute the state budget for use by Ministries/Government Institutions.

In 2020, following the piloting of the program, Minister of Finance issued Regulation Number 224/PMK.01/2020 on Career Management within the Ministry of Finance. This regulation further supports the broader implementation of the Employee Transfer among Echelon I Units policy, which is also a realization of the one MoF initiative called "Kemenkeu Satu" (literally means One MoF). The initiative aims to reduce silos and foster greater collaboration among Echelon I Units within MoF.

The Employee Transfer among Echelon I Units is conducted through two mechanisms: employee transfer and promotion. Employee transfer involves the lateral movement of employees within the same job level, whereas promotion entails the movement of

employees to higher-level positions in the target unit. The implementation of the Employee Transfer among Echelon I Units considers the alignment of employee competencies with position requirements, prioritizes movement within the same job family, and allows cross-family transitions if deemed necessary by the Performance Appraisal Team or Selection Committee, especially to meet organizational needs.

Preliminary interviews with the Human Resources (HR) Bureau of the MoF revealed that the program had already been practiced prior to the issuance of Regulation Number 224/PMK.01/2020. However, it had primarily been implemented at the levels of Middle High Leadership Positions and Primary High Leadership Positions. As for the staffs, there were program called Internal Job Vacancy started in 2022 that offers employees of the staff level to work in other echelon I units. Currently, The Minister of Finance, has emphasized the importance of continuing the Employee Transfer among Echelon I Units program, focusing on developing employee competencies across all job levels, including Administrator (middle manager) and Supervisory Positions (lower manager). This effort aims to prepare talent at all levels, enabling broader career development and fostering synergy under the "One MoF" framework.

Despite clear directives from leadership and formal regulation under Minister of Finance Regulation Number 224/PMK.01/2020, the implementation of program remains relatively limited in terms of its contribution to position fulfillment. Of the total available positions, only 4.69% of Supervisory Positions and 9.2% of Administrator Positions were filled through this mechanism as depicted in Table 1.

Table 1. Percentage of the Employee Transfer among Echelon I Units

Position Level	Total Employees Moved	Total Positions	Percentage
Supervisor	421	8986	4,69%
Administrator	160	1739	9,20%

Source: HR Bureau of the MoF as of June 2024.

Table 1 highlights the need for improvements to enhance the effectiveness of the Employee Transfer program. To gain insights from a different perspective, a preliminary interview was conducted with the Change Management Officer at the Central Transformation Office. During a board meeting in 2023, it was revealed that silos between Echelon I Units remain significant; leaders at the Echelon I Units are concerned that extensive Employee Transfer program placements between the clusters of core – core and management support – core clusters may require employees to take longer to adapt, potentially impacting their performance. In addition to organizational silos, core job families face higher entry barriers than management support job families. This is attributed to the specialized expertise required for core roles within specific units, leading to greater

complexity in the job placement process for these families.

To address the challenges in the Employee Transfer implementation, the MoF collected data to map roles categorized under core and management support job families. Data on core positions at the Administrator and Supervisor levels were compiled through submissions from all Echelon I Units. However, information regarding the competency alignment of employees for core roles in target Echelon I Units remains limited. This limitation underscores the need for further exploration to improve the effectiveness of the Employee Transfer for the core job families. In 2020, the HR Bureau conducted a monitoring and evaluation process for the piloting phase of the Employee Transfer program. Performance improvement was one of the key variables used to assess the program's success. However, the evaluation report did not provide detailed definitions or indicators for measuring performance.

Studies have identified several factors influencing performance, including organizational citizenship behavior (OCB), Person-Organization Fit (Rahman et al., 2022), Perceived Organizational Support (Astagini and Sarwono, 2022), and adaptability (Rusdiyana, 2023). These factors are critical for performance improvement efforts, particularly within the Employee Transfer context.

Schlossberg (1981), outlines three key factors that influence an employee's adjustment process during a career transition: the employee's perception of the transition, differences in the work environment before and after the transition (such as organizational support and work arrangements), and individual characteristics. A major challenge in implementing the Employee Transfer policy within the MoF lies in the limited information about the alignment between employee competencies and job requirements in the target units. This challenge relates to Schlossberg's factors of environmental changes before and after transitions.

The concept of aligning employee competencies with job requirements and matching employees' values with the organizational culture of the target unit is known as Person-Organization Fit (POF). Sudibjo & Prameswari (2021) define POF as the alignment between employee competencies and organizational tasks, while Rajper & Ghumro (2020) emphasize the congruence between employees' values and the organization's culture. POF plays a critical role in maintaining flexibility, commitment, and inspiration among employees. When employees perceive shared values with their organization, they are more likely to commit and perform well, contributing innovative solutions to achieve organizational goals (Afsar & Badir, 2016). Furthermore, research by Rahman et al. (2022) confirms the positive and significant impact of POF on employee performance.

In addition to POF, the level of organizational support significantly influences how employees adjust during career transitions (Schlossberg, 1981 in

Sullivan & Arris, 2021). Employees who feel supported by their organization are more likely to adapt quickly to new environments and contribute original ideas to enhance organizational output (Sudibjo & Prameswari, 2021). The concept of Perceived Organizational Support (POS) refers to employees' perception of how much the organization values their contributions and well-being (Prastiwi et al., 2020). Studies by Marbun & Jufrizen (2022), Zurriyati et al. (2020), and Khairunnisa (2023) demonstrate the positive and significant influence of POS on employee performance, reinforcing its importance in fostering adaptability and productivity.

Lastly, individual characteristics, including adaptability, are essential for effective adjustment to transitions. Ashford & Timms (1990), highlight that individual adaptive strategies are critical to accelerating adjustment processes. Adaptability enables employees to modify their approaches to overcome complex challenges and meet organizational demands (Daly et al., 2022; Janakiraman, 2022). Research by Rusdiyana (2023) and Lestari (2021) further validates the significant influence of adaptability on employee performance.

There is an urgency to evaluate the effectiveness of cross-functional Employee Transfer policies at the Administrator and Supervisor levels within the MoF. Because, this policy will be implemented more broadly in the future as career management in MoF. This study seeks to address this gap by examining whether POF, POS, and/or adaptability have a positive and significant impact on employee performance in the public sector, particularly within the MoF. The findings are expected to provide valuable insights to refine the Employee Transfer policy, improve its implementation, and support the Ministry in developing more effective career development strategies.

2. LITERATURE REVIEW

2.1. Social Exchange Theory

Social exchange theory (SET) is one of the most significant theories used to understand individual reactions (Thomas & Gupta, 2021). The basic principle of SET is that social relationships develop over time through mutual trust, loyalty, and commitment, occur because actions taken by one party will result in a response from the other party (Cropanzano & Mitchell, 2005). Blau (1964) argue that SET helps explain the role of organizations and managers in generating a sense of responsibility and an optimistic outlook on work among employees. In organizational context, SET related to how organizations act positively and treats their employees well while expecting that their employees will also do the same for the organization, i.e., employees have responsibilities to reciprocate positive actions from the organization by acting and providing an optimistic approach to the organization (Thomas & Gupta, 2021).

Studies in the field of management frequently highlight the reciprocal aspect of SET as a basis for

theoretical development. Based on this premise, SET serves as a valuable framework for examining the relationships between POF, POS, adaptability and employee performance. Studies in the field of management often highlight the reciprocal aspects of SET as a theoretical basis for development. Based on this premise, SET serves as a valuable framework for examining the relationships between POF, POS, adaptability and employee performance. This means that employees' perceptions of POF and organizational support as well as their adaptability can contribute to improving their performance results.

2.2. Employee Performance

Performance refers to the outcomes achieved by an individual after deploying the necessary efforts to complete a job or a task (Chen et al., 2020). Hermina & Yosepha (2019) defines performance as the quality and quantity of an employees' work in carrying out their job in relation to the responsibilities assign to them. According to Marbun & Jufrizen (2022), performance is the measurement of work outcomes which serves as the basis for managerial evaluation and decision-making. Furthermore, performance plays role as a critical factor in organizational development, as it reflects whether the organization is progressing or not.

In carrying out their duties and functions, employee performance is not independent but is always related to various factors such as job satisfaction, rewards as well as the individual abilities and skills owned by him/her (Hermina & Yosepha, 2019). Employee performance is a critical tool for defining the overall function of an organization. Studies have shown that employees who experience misfit with their organization tend to show a low level of performance, while those with a high degree of fit with their organization produce various positive outcomes (Rajper, Ghumro & Mangi, 2020).

Koopmans et al. (2014) proposed that a commonly used tool for assessing individual performance is the Individual Work Performance Questionnaire (IWPQ), which reflects the behaviors or actions of employees aligned with organization goals. The IWPQ mainly focuses on employee behavior rather than the outcomes or achievements generated by that behavior. Within the IWPQ framework, performance is categorized in three main dimensions, i.e., task performance, contextual performance, and counterproductive work behavior.

Motowidlo & Kell (2012) explained that task performance refers to activities typically outlined in formal job descriptions. These activities can be categorized into two types: activities that transform raw materials into goods or services that become products of the organization, and activities that provide support for the core function of organization, for examples planning, coordination, supervision, and other tasks necessary for the organization to operate effectively and efficiently. Contextual performance, on the other hand, refers to behaviors that enhance organizational effectiveness by contributing to its

psychological, social, and organizational environment. Meanwhile, counterproductive work behavior refers to individual behaviors that harm or obstruct the organization and also have a negative impact either directly or indirectly.

2.3. Person-Organization Fit (POF)

POF refers to a measure of the compatibility between the values embraced by an individual employee and the values and culture of the organization where the individual employee works (Rajper & Ghumro, 2020). This definition is in line with the definition from Kristof-Brown et al. (2005), which describes POF as the compatibility between the values, personality, attitudes, needs, and goals of an employee with the demands, culture, and values of the organization. The compatibility can be examined through two main dimensions: the compatibility between the employee's needs and goals the organization's ability to to fulfill them, and the compatibility between the employee's competencies and the job requirements within the organization (Sudibjo & Prameswari, 2021). This means that when employees feel comfortable and can easily adapt to their organization, they will be more likely to produce positive behaviors (Sudibjo & Prameswari, 2021).

Afsar & Badir (2016) explain that POF is a critical factor in maintaining employee flexibility, inspiration, and commitment. When employees perceive their values in line with those of their organizations, they are more likely to show commitment and perform effectively by seeking innovative approaches to achieve organizational goals. Study by Rahman et al. (2022) further confirms that POF has a positive and significant impact on employee performance.

2.4. The Effect of POF on Employee Performance

The study by Rahman et al. (2022) examines the influence of Cyberloafing and POF on employee performance. Meanwhile, research by Rajper et al. (2020) positions Person Job Fit and POF as independent variables affecting employee performance.

These two studies were conducted on different populations. Despite their different contexts, i.e., banking industry in Indonesia and healthcare government employees in India, both studies provide evidence that POF has a positive impact on employee performance.

2.5. Perceived Organizational Support (POS)

POS refers to the employee perceptions that their organizations value their contributions and care about their well-beings (Prastiwi et al., 2020). According to Marbun dan Jufrizen (2022) and Basalamah et al. (2024), when employees feel that their organization provides strong support, employees are more likely to integrate their organizational membership into their personal identity. This integration fosters a more positive relationship and perception of the organization. By perceiving their membership as a part

of themselves, employees develop a stronger connection to the organization and feel a stronger sense of responsibility to contribute their best efforts and perform optimally for the organization.

POS will enhance employee's expectations of their organizations, leading them to anticipate that their extra efforts in helping achieve organizational goals will be appreciated. POS will also influence employees' emotional attachment to the organizations, fostering positive relationships between employees and the organizations (Eisenberger et al., 1986). This concept is in line with SET. When employees perceive that their organizations care about their well-beings and rewards their contributions, they are more likely to reciprocate by delivering maximum effort to benefit the organizations. Furthermore, employees are more inclined to show behaviors that positively support the achievement of organizational goals (Guillaume et al., 2018).

2.6. The Effect of POS on Employee Performance

The study by Marbun & Jufrizen (2022) examines the impact of organizational support and work environment on employee performance. In line with this, research by Khairunnisa (2023) examined the effects of POS and work environment on employee performance. Both studies demonstrate the impact of POS on employee performance, but they employ different methodologies. Marbun & Jufrizen used PLS-SEM in their study and Khairunnisa (2023) used a qualitative literature study. Despite these differences, both studies have shown that POS has a positive impact on employee performance.

2.7. Adaptability

Changes must be embraced positively by the organization, and this requires fundamental and comprehensive steps to ensure that the organization's goals are achieved effectively and efficiently. One strategy that can be implemented is increasing employee competitive advantage, which can be achieved by ensuring that the organization has superior human resources, good performance, competitiveness, dedication, and alignment with organizational goals. The importance of employee readiness in facing organizational change was also emphasized, as organizational change will not succeed without effective participation and adaptation from their employees (Indriastuti & Fachrunnisa, 2021).

Indriastuti & Fachrunnisa (2021) explain that employees with high levels of adaptability can adjust effectively to various situations and conditions. This argument is in line with that of Yean, Tan & Nadarajah (2022), who argue that employees with higher adaptability are quicker to follow the change process. Employees are considered adaptive when they can efficiently handle work-related uncertainties (Charbonnier-Voirin & Rousell, 2012).

Adaptability becomes an essential capability for organizational operations to address complex issues

and fulfill the tasks assigned by the organization (Daly et al., 2022). In the workplace, adaptability supports an individual's capacity to adjust and modify their approach in order to achieve success (Janakiraman, 2022) and is believed to be a critical factor that influences performance. This is in line with research by Rusdiyana (2023) and Lestari (2021) which shows that adaptability has an impact on performance. These findings give a signal that adaptability is a significant factor affecting employee performance.

2.8. The Effect of Adaptability on Employee Performance

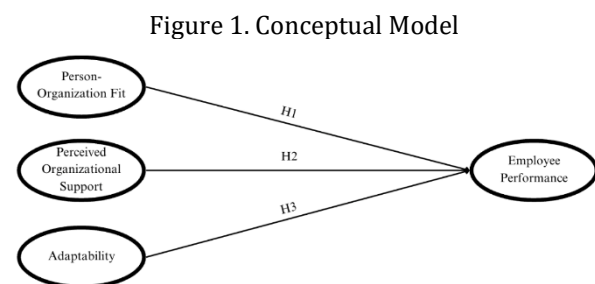
Study by Rusdiyana (2023) examines the impact of adaptation skills and rotation on performance. Study by Lestari (2021) examines the influence of adaptability and career on employee performance. The findings from both studies indicate a relationship between adaptability and employee performance, despite using different methodologies. Rusdiyana (2023) conducted research using t-test statistical analysis on female employees at Pelabuhan Indonesia III (Persero), while Lestari (2021) used PLS-SEM analysis. However, both studies provide evidence that adaptability has a positive influence on employee performance.

Based on the above analyses, the following hypotheses are proposed, and the conceptual model are depicted in Figure 1.

H₁: Person-Organization Fit (POF) has a positive and significant effect on employee performance.

H₂: Perceived Organizational Support (POS) has a positive and significant effect on employee performance.

H₃: Adaptability has a positive and significant effect on employee performance.



3. RESEARCH METHODOLOGY

This study employed quantitative method using statistical methods. Objective and systematic analyses were conducted on the data gathered through the distribution of research questionnaires. The population in this study consists of all Civil Servants (PNS) within the Indonesian MoF who were experiencing the Employee Transfer among Echelon I Units in the positions of Administrator and Supervisor as per June 2024. Based in these criteria, the total population was 581 employees.

The sample in this study was drawn from employees who were experiencing the Employee

Transfer program and have worked in the target Echelon 1 Unit (UE1) for more than one year. The reason for selecting this criterion is that after one year, an employee is likely to have experienced whether they are compatible with unit or job, perceived organizational support, adapted to the organization, and already has measurable performance. The sample size follows the minimum sample size guidelines from Hair et al. (2019), which recommends a sample size of five times the total number of indicators used to measure the variables in the study. This study uses a total of 53 indicators in the questionnaire, so the minimum sample size was 265.

The tool used for data collection was a questionnaire, which was distributed to the targeted employees within the MoF. The questionnaire was distributed via Microsoft Forms to facilitate the distribution process and enhance time and cost efficiency. All variables were measured using a 6-point Likert scale, where a score of 1 represents "Strongly Disagree" and a score of 6 represents "Strongly Agree".

The use of even-numbered Likert scale aims to prevent respondents from selecting the middle value or central tendency, which can lead to bias or complicate data processing and interpretation. Additionally, the even-numbered Likert scale was considered to have better reliability, validity, and discriminatory ability (Chyung et al., 2017). Furthermore, a study from Chomeya (2010) shown that using a 6-point scale provides better discriminatory power and reliability than the 5-point scale.

The POF variable was measured using an instrument developed by Cable & DeRue (2002), adapted to ensure relevance within the MoF context. This variable assesses the perceived alignment between individual values and organizational values. The instrument comprises nine questions distributed across three dimensions: Indirect Fit, Direct Fit, and Person-Job Fit. The Cronbach's alpha reliability coefficients for these dimensions are 0.838 (Indirect Fit), 0.932 (Direct Fit), and 0.852 (Person-Job Fit), respectively. The description of the POF variable is tabulated in Table 2.

Table 2. Description of the Person-Organization Fit (POF) Variable

Var	Dimen- sion	Indicator	Code
POF	Indirect Fit	What I find valuable in life is similar to what my current organization finds valuable.	POF1
		My personal values match the values and culture of my current organization.	POF2
		My current organization's values and culture fit with what I find valuable in my life.	POF3
	Direct Fit	What my current job provides aligns with what I am seeking for in a job.	POF4

Var	Dimen- sion	Indicator	Code
		My current job provides me with job satisfaction determinants (such as interesting type of work; amount of compensation received; supervisor's ability to provide technical and behavioral support; and coworker support) that are appropriate for me.	POF5
		My current job gives me what I want from a job.	POF6
Person- Job Fit		There is a good (though not complete) match between the needs of my current job and the skills that I have.	POF7
		The skills and training I joined are in line with the needs of my job.	POF8
		My personal skills/ educational background can support what I need to do my current job.	POF9

Source: Cable & DeRue (2002), adjusted.

The POS variable in this study was assessed using an instrument developed by Eisenberger et al. (1986). Perceived Organizational Support (POS) reflects the degree to which employees believe that the organizations appreciate their contributions and are concerned about their well-beings. The instrument comprises of 16 indicators, which are not categorized into specific dimensions. These indicators aim to gauge employees' perceptions of the support provided by the organizations. The reliability of this variable, as measured by Cronbach's alpha, is 0.970. The description of the POS variable are tabulated in the Table 3.

Table 3. Operationalization of the *Perceived Organizational Support* (POS) Variable

Variable	Indicator	Code
POS	My new Echelon I unit appreciates my contributions to the outputs of the (new) organization's performance.	POS1
	My new Echelon I unit continues to employ me, even though there is potential for me to be replaced by an employee with a lower grade	POS2
	My new Echelon I unit appreciated the extra effort I had made.	POS3
	My new Echelon I unit considers or appreciates my values.	POS4

My new Echelon I unit was willing to receive my complaints.	POS5	<i>Adaptability</i>	<i>Cognitive Adaptability</i>	I am confident that I can handle any challenge given to me.	ADC1
My new Echelon I unit considers my best interests when making policies that impact me.	POS6				
My new Echelon I unit provides assistance when I had problems.	POS7			I'm always curious about what developments will occur in the future.	ADC2
My new Echelon I unit cares about my prosperity.	POS8			I prefer to do something that forces me to learn something new.	ADC3
My new Echelon I unit will be perceptive and aware when I am putting forth my best effort in my work.	POS9				
My new Echelon I unit is willing to offer support whenever I require specialized assistance.	POS10				
My new Echelon I unit cares about my job satisfaction in general.	POS11		<i>Behavioral Adaptability</i>	I am able to manage new and unfamiliar situations effectively	ADB1
My new Echelon I unit did not take exploitative advantage of my sincere work, despite the opportunity to do so.	POS12			I can adapt to	ADB2
My new Echelon I unit has shown concern for me.	POS13			I have always known different ways to deal with sudden changes.	ADB3
My new Echelon I unit cares about my work-related opinions.	POS14		<i>Affective Adaptability</i>	I can be calm even if I have to change my plans.	ADA1
My new Echelon I unit is proud of my achievements at work.	POS15			I get energized by change or the unexpected.	ADA2
My new Echelon I unit will endeavor to make work interesting for me.	POS16			I like when things or situations are keep changing	ADA3
				I enjoy participating in unplanned agendas.	ADA4

Source: Eisenberger et al. (1986), adjusted.

The adaptability variable in this study was measured using an instrument developed by Van Dam & Meulders (2021), which was then adjusted to be relevant to the work environment at the MoF. Adaptability refers to the ability of employees to adapt effectively in the dimensions of cognitive adaptability, behavioral adaptability, and affective adaptability. This instrument has 10 indicators, and the Cronbach's alpha for each dimension in this variable is 0.758 (cognitive adaptability), 0.888 (behavioral adaptability), 0.785 (affective adaptability), respectively. The description of these adaptability variables is depicted in Table 4.

Table 4. Operationalization of the Adaptability Variable

Variable	Dimension	Indicator	Code
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Source: Van Dam & Meulders (2021), adjusted.

The employee performance variable in this study was measured using an instrument developed by Koopmans et al. (2014), which examines employee performance across three dimensions: task performance, contextual performance, and counterproductive behavior. This instrument focuses on describing employee behaviors or actions that align with organizational objectives, emphasizing behavioral aspects rather than the outcomes or achievements of those behaviors. The indicators were tailored to ensure relevance to the MoF context. The questionnaire comprises of 18 indicators distributed across the three

dimensions, and the Cronbach's alpha for these dimensions are 0.935 (task performance), 0.933 (contextual performance), and 0.890 (counterproductive behavior), respectively. The description of the performance variable is tabulaed in Table 5.

Table 5. Operationalization of the Employee Performance Variable

Variable	Dimension	Indicator	Code
Kinerja Pegawai	<i>Task Performance</i>	I was able to plan my work in the new unit so that I could complete it on time.	EPT1
		I was able to arrange priorities in my new workplace.	EPT2
		I remember the targets that I have to achieve in my work.	EPT3
		I can manage my time effectively.	EPT4
		I was able to finish my new job efficiently.	EPT5
	<i>Contextual Performance</i>	I took more responsibility in my new job.	EPC1
		I proactively initiate new tasks once the previous ones are completed.	EPC2
		I am willing to take on challenging tasks that are offered to me.	EPC3
		I make an effort to stay updated with knowledge relevant to my work.	EPC4
		I strive to obtain new skills at work	EPC5

I find creative solutions to solve work-related problems. EPC6

I am always find new challenges in my work. EPC7

I am actively involved in meetings or collaborations at my workplace. EPC8

Counterproductive Behaviour I don't complain about small details at my workplace. EPB1

I don't exaggerate problems at work. EPB2

I focus more on positive aspects than the negative aspects of my job. EPB3

I shared negative aspects of my work with my coworkers. EPB4

I shared negative aspects of my work with the outsiders. EPB5

Source: Koopmans et al. (2014) adjusted.

The data analysis process included reliability testing using Cronbach's alpha, descriptive analysis, and Structural Equation Modeling (SEM). Descriptive analysis involved crafting a narrative to explain the data collected, covering Respondent Profiles and Research Data Description Analysis. Comparisons between respondent profiles were conducted using the ANOVA method, and SEM analysis was employed to assess the validity and reliability of the questionnaire and to test the research hypotheses. SEM, specifically the Covariance-Based SEM (CB-SEM), was chosen for its ability to evaluate a set of dependent relationships simultaneously and well-suited for research aimed at testing theories, confirming existing theories, or comparing alternative theoretical models (Hair et al., 2017). It also allows for the analysis of research problems involving multiple variables and equations in a single framework (Sholihin & Ratmono, 2020). In

addition, the LISREL application was used for the SEM analysis.

4. RESULTS AND DISCUSSIONS

4.1. Respondent Profile Analysis

Out of the total population of 581 individuals reported by the HR Bureau, 417 respondents filled the questionnaire or 71,77% response rate. The profiles of these respondents are tabulated in Table 6, which summarizes the demographic characteristics of the study participant.

Table 6. Respondent Profile

Respondent Profile	Frequency	Percentage
Position Level		
Administrator	106	25,42%
Supervisory	311	74,58%
Total	417	100,00%
Gender		
Male	347	83,21%
Female	70	16,79%
Total	417	100,00%
Types of Cluster Transfer		
Core to Core Cluster		
Supporting to Core Cluster	134	32,13%
Total Employee Transfer to Core Clusters	183	43,88%
Core to Supporting Cluster	143	34,29%
Supporting to Supporting Cluster	91	21,82%
Total Employee Transfer to Supporting Clusters	234	56,11%
Total	417	100,00%

In terms of job level, the findings indicate that most respondents, totaling 311 employees or 74,58%, are in Supervisors positions. This proportion is in line with the larger population of Supervisors compared to Administrators, which totals are 421 and 160, respectively. Based on the gender, the research results showed that the majority of respondents were men, i.e., 347 employees or 83.21%. This is also consistent with the overall population, where the number of male employees (477) significantly exceeds the number of female employees (104).

The profile data by job cluster highlights the statistical distribution of positions filled in the supporting cluster and the core cluster through the Employee Transfer program. A total of 234 positions in the supporting cluster were filled, consisting of 143 individuals from the core cluster and 91 individuals from the supporting cluster. Meanwhile, 183 positions in the core cluster were filled, with 134 individuals

from the core cluster and 49 individuals from the supporting cluster.

These data indicate that the Employee Transfer placements for the supporting cluster positions exceed those for the core cluster positions, with the percentage of 56,11% and 43,88%, respectively. Among the placement combinations, core to supporting clusters contributed the largest proportion, namely 34.29%, followed by core-to-core cluster with 32,13%, supporting-to-supporting cluster with 21,82%, and, supporting-to-core cluster with 11,75%.

Based on the Originating Unit data, the Directorate General of Taxes remains the Echelon I Unit (UE1) with the highest number of employees transferred to other UE1, namely 115 employees or 27,58% of respondents. This proportion is in line with the composition of MoF employees as of 31 August 2024 reported by the HR Bureau, namely that 44,036 employees were under DJP out of a total of 77,515 MoF employees. On the contrary, the Echelon I unit with the fewest employees participating in the Employee Transfer program is the Fiscal Policy Office, which is also consistent with the fact that Fiscal Policy Office is one of the lowest number of employees within MoF.

An analysis of transfer patterns reveals interesting insights regarding the concerns of leaders over core to related transfers. Transfers following a core-to-core pattern account for 32.13 percent, making them the second most common after the core-to-supporting pattern at 34.29 percent, with a marginal difference of 2.16 percent. This indicates that despite concerns from Echelon I leaders about core-to-core transfers, they remain the second most prevalent transfer category within the program. Furthermore, the highest number of transfers occurred in the Directorate General of Taxes, Directorate General of Customs and Excise, as well as the Directorate General of Treasury, which, considering the nature of their work, require specific technical competencies for the execution of their primary tasks and functions.

On the other hand, the managerial support to core transfer category represents the smallest proportion, accounting for only 11.75 percent. This finding aligns with the concerns of Echelon I leaders, as the competency gap between the supporting and core categories tends to be more significant compared to the other transfer patterns. The supporting category comprises of subfields like human resources, communication, and information technology, which are more general and easier to master. In contrast, the core category requires specialized competencies in state finance, which not all employees may have. The majority of supporting-to-core transfers were carried out by the Secretariat General, a management support unit within the MoF that primarily handles supporting-related tasks.

To examine whether differences in perceptions exist among respondent categories, we conducted a variance test using ANOVA. According to Schindler (2019), if the Pr(>F) value is less than 0.05, it indicates significant differences in perceptions of the

independent and dependent variables across different groups. Table 7 presents the results of the variance test based on respondent profile categories.

Table 7. ANOVA Results Based on Respondent Profile

Respondent Profile Categories	Pr(>F)			
	POF	POS	AD	EP
Position Level	0,167	0,786	0,118	0,0522
Gender	0,958	0,391	0,563	0,121
Types of Cluster Transfer	0,0381	0,142	0,23	0,547
Target Position (core/supporting)	0,79	0,199	0,638	0,207

Table 7 shows that there is a difference in perceptions among respondents for the POF variable, with a Pr(>F) value of 0.0381 (below 0.05). This indicates that employees who participated in the Employee Transfer program have differing views on the suitability of employees for the target unit of the program. This difference is likely due to the varying characteristics of groups such as supporting to supporting cluster, supporting to core cluster, core to supporting cluster, and core to core cluster, each having different perspectives based on their backgrounds and competencies. This finding reinforces the argument that the alignment of specific competencies within the core cluster should be a key consideration when implementing the Employee Transfer policy to enhance the competency alignment between employees and the target unit. Meanwhile, no differences in perceptions were found among respondents when categorized by position level (administrator and supervisor), gender, and target position (core to supporting cluster), according to the ANOVA test results.

4.2. Quantitative Analysis Results

Before conducting hypothesis testing using SEM, we performed validity and reliability tests. These tests are essential to ensure that the indicators measuring a construct (latent variable) have a high proportion of variance. Validity testing was conducted by examining the standardized loading factor (SLF) and average variance extracted (AVE). An item is considered valid if it has a value of SLF of 0.5 or higher (Hair et al., 2019). However, according to the same source (Hair et al., 2019), an SLF between 0.3 and 0.4 is considered the minimum threshold for interpreting the structure. Based on the validity test results, two indicators had an SLF value below 0.3, namely EPB4 (the question in the questionnaire was “I talk to my coworkers about the negative aspects of my job”) with an SLF of 0.16 and EPB5 (the question in the questionnaire was “I discuss negative aspects of my work with people outside my workplace”) with an SLF of 0.27. These two indicators were removed and excluded from the second-order testing and hypothesis testing. The detailed SLF values per indicator for the first-order and second-order tests are presented in Table 8.

Table 8. Standardized Loading Factor Values for Each Indicator

Variable	Indicator	Latent	SLF
First Order			
POF – Indirect Fit	POF1	β	POFA 0,54
	POF2	β	POFA 0,36
	POF3	β	POFA 0,59
POF – Direct Fit	POF4	β	POFB 0,85
	POF5	β	POFB 0,89
	POF6	β	POFB 0,9
POF – Person-Job Fit	POF7	β	POFC 0,82
	POF8	β	POFC 0,86
	POF9	β	POFC 0,74
POS	POS1	β	POS 0,55
	POS2	β	POS 0,39
	POS3	β	POS 0,58
	POS4	β	POS 0,58
	POS5	β	POS 0,66
	POS6	β	POS 0,62
	POS7	β	POS 0,57
	POS8	β	POS 0,69
	POS9	β	POS 0,64
	POS10	β	POS 0,68
	POS11	β	POS 0,69
	POS12	β	POS 0,49
	POS13	β	POS 0,63
	POS14	β	POS 0,6
	POS15	β	POS 0,6
	POS16	β	POS 0,68
AD – Cognitive Adaptability	ADC1	β	ADC 0,47
	ADC2	β	ADC 0,44
	ADC3	β	ADC 0,64
AD – Behavioral Adaptability	ADB1	β	ADB 0,57
	ADB2	β	ADB 0,54
	ADB3	β	ADB 0,61
AD – Affective Adaptability	ADA1	β	ADA 0,54
	ADA2	β	ADA 0,66
	ADA3	β	ADA 0,67
	ADA4	β	ADA 0,62
EP – Task Performance	EPT1	β	EPT 0,51
	EPT2	β	EPT 0,51
	EPT3	β	EPT 0,41
	EPT4	β	EPT 0,49
	EPT5	β	EPT 0,53
EP – Contextual Performance	EPC1	β	EPC 0,5
	EPC2	β	EPC 0,51
	EPC3	β	EPC 0,51
	EPC4	β	EPC 0,4
	EPC5	β	EPC 0,43
	EPC6	β	EPC 0,53
	EPC7	β	EPC 0,57
	EPC8	β	EPC 0,47
EP – Counterproductive Behavior	EPB1	β	EPB 0,53
	EPB2	β	EPB 0,53
	EPB3	β	EPB 0,4
	EPB4	β	EPB 0,16

Variable	Indicator	Latent	SLF
	EPB5	β EPB	0,27
Second Order			
POF	POFA	β POF	0,83
	POFB	β POF	0,8
	POFC	β POF	0,79
AD	ADC	β AD	1
	ADB	β AD	0,92
	ADB	β AD	0,89
EP	EPT	β EP	0,91
	EPC	β EP	0,98
	EPB	β EP	0,77

In addition to SLF, validity can also be tested by looking at the average variance extracted (AVE) value. A latent variable is considered valid if it has an AVE value of 0.5 or higher. Based on the test results, there are two latent variables with AVE values below 0.5, namely Affective Adaptability with an AVE of 0.40 and Counterproductive Behavior with an AVE of 0.30. However, these two variables can still be considered valid, as Fornell & Larcker (1981) state that an AVE value below 0.5 is acceptable if the variable has a construct reliability (CR) value above 0.6. Based on the test results, all latent variables in both first and second order tests have CR values above 0.6, meaning that all indicators are considered valid and reliable for measuring the latent variables used in this study. The AVE and CR values for each latent variable in this study are tabulated in Table 9.

Table 9. Average Variance Extracted and Construct Reliability Value

Variable	Dimension	AVE	CR
First Order			
POF	Indirect Fit	0,67	0,85
	Direct Fit	0,82	0,93
	Person-Job Fit	0,66	0,85
POS	-	0,53	0,95
AD	Cognitive	0,54	0,77
	Behavioral	0,79	0,92
	Affective	0,4	0,72
EP	Task Performance	0,75	0,94
	Contextual	0,64	0,93
	Counterproductive	0,3	0,62
Second			
POF	-	0,65	0,85
AD	-	0,88	0,96
EP	-	0,79	0,67

The next step is the model fit testing (goodness of fit or GoF). According to Hair et al. (2019), GoF is used to assess how well the theoretical structure represents the reality indicated by the research data. The results of the model fit test for the model used in this study are presented in Table 10.

Table 10. Goodness of Fit Value

Type	Index	Threshold	1st Order Model	2nd Order Model
Absolute Fit Measures	Chi-squares	p value > 0,05	0	0
	CMIN/df	<3 (even <5)	2,821	3,465
	Goodness of Fit Index	≥ 0.90 > good fit 0.80 < GFI < 0.90 marginal fit ≥ 0.90 >	0,75	0,87
	Adjusted GFI	0.80 < AGFI < 0.90 -> marginal fit	0,72	0,82
	Standardized Root Mean Square Residual (SRMSR)	<0,05	0,048	0,046
	Root Mean Square Error of Approximation (RMSEA)	<0,08	0,068	0,074
Incremental Fit Measures	Non-normed Fit Index (NNFI)	>0,90	0,98	0,98
	Normed Fit Index (NFI)	>0,90	0,97	0,98
	Comparative Fit Index (CFI)	>0,95	0,98	0,99
Parsimonious Fit Index	Parsimonious GFI	>0,50	0,97	0,99
	Parsimonious NFI	>0,50	0,9	0,8
	Parsimonious CFI	>0,50	0,98	0,98

Table 10 shows that the model used in this study demonstrates a good fit for both the first-order and second-order models since the theoretical model used in this study meets at least five GoF criteria, namely Root Mean Square Error of Approximation of 0.074 (below the standard value of <0.08); Standardized Root Mean Square Residual of 0.046 (below the standard value of <0.05); Goodness of Fit Index (GFI) of 0.87 (standard value for marginal fit 0.80 < GFI < 0.90); and according to Dash & Paul (2021), all criteria for both incremental fit measures and parsimonious fit index the values in the 1st and 2nd Order columns are bigger than those of column Threshold.

After confirming the validity, reliability, and model fit, the next step is testing the hypothesis. This was conducted by examining the SLF value and *t-value* for each relationship in the model. The SLF value indicates the magnitude and type of influence each independent variable –POF, POS, and Adaptability– has on the

dependent variable (Employee Performance). Meanwhile, the *t-value* shows the significance of the influence of each independent variable on Employee Performance. In this study, the hypothesis is accepted if the SLF shows a positive value and the *t-value* exceeds 1.65 (Hair et al., 2019). The results of the hypothesis testing are presented in Table 12.

Table 12. Path Coefficient and t Value

Hypothesis	Effect Notation	Coefficient	t Value	Result
H ₁	POF à EP	0,21	2,6	Positive and Significant
H ₂	POS à EP	0,08	1,31	Positive not Significant
H ₃	AD à EP	0,71	16,03	Positive and Significant

The first hypothesis (H₁) states that POF has a positive and significant effect on employee performance. The test results show that the coefficient for H₁ is 0.21, which is positive, indicating that an increase in POF will lead to an improvement in employee performance. In other words, the greater the alignment between employees and organizational values, the higher their performance will be. This result is consistent with the study by Rajper et al. (2020), which found that POF has a significant positive effect on employee performance. Moreover, the statistical test results show that the *t-statistic value* is 2.6 (>1.65), indicating that hypothesis H₁ is accepted. This means that **POF significantly influences employee performance**, in line with the findings of Rahman et al. (2020), which show that POF can directly enhance employee performance.

In the MoF context, this finding has important implications for the implementation of cross-function transfers. The organization needs to consider the alignment between employees and their target units, both in terms of shared values and individual competencies. This alignment will be a key factor in supporting employee performance improvement after the transfer or promotion process. By ensuring alignment between employees and their new units, the organization can maximize employee contributions and enhance overall organizational performance.

The results of the hypothesis testing also show that POS has a positive yet insignificant effect on employee performance. The testing results reveal that the coefficient for H₂ is 0.08, which is positive, indicating that an increase in POS will be followed by an improvement in employee performance. However, the effect is not significant. The *t-statistic value* of 1.31 is less than the *t-table* 1.65, which means that H₂ is rejected, meaning that **while POS has a positive effect, it does not have a significant impact on employee performance**.

This finding is different from those from research by Marbun & Jufrizen (2022) and Khairunnisa (2023)

which highlighted the important role of organizational support in influencing employee performance. The discrepancy in these results may be attributed to specific factors within the MoF environment that may not have been fully captured in this study. While MoF has a unified organizational culture known as “Kemenkeu Satu” (literally means “One MoF”), when examining the each Echelon I unit, there may be differences in organizational culture, working methods, and the ways in which employees interact, which could vary across the units.

The hypothesis testing for H₃ shows that the SLF value for the Adaptability (AD) variable is 0.71, indicating that **adaptability has a significant effect on employee performance**. The *t-statistic value* of 16.03 far exceeds the *t-table* threshold of 1.65, which means that H₃ is accepted significantly. This finding emphasizes the importance of employees’ adaptability in enhancing their performance, and it is consistent with Lestari’s (2021) study, which found that career adaptation positively influences employee performance through job satisfaction. This research highlights the importance of effective adaptation in the workplace as a key factor for improving individual performance.

This research provides valuable insights into how adaptability can impact employee performance when transitioning to positions in different Echelon I units. Good adaptability allows employees to perform more efficiently in various situations and challenges they may face, directly contributing to their performance improvement. This finding aligns with Rusdiyana’s study (2023), which shows that strong adaptability positively influences employee performance. Therefore, MoF should integrate adaptability development into preparation and training programs for transfers or promotions between units. This would help employees better adapt to new units, thereby enhancing their performance once they assume positions in target Echelon I units, ultimately supporting the overall effectiveness of the organization.

4.3. Answers to Open-Ended Questions

In addition to the question items for the variable indicators, respondents in this study were also asked to answer a series of open-ended questions. The first question asked whether the respondents experienced any obstacles during the cross-function implementation. Out of the 417 respondents who returned the questionnaires, nine (2.16 percent) declined to answer this question, all of whom were from the Supervisory position. Meanwhile, 130 respondents (31.18 percent) stated that there were no obstacles or no significant obstacles, with Supervisor and Administrator positions of 85 (65.38 percent) and 45 respondents (34.62 percent), respectively.

One hundred and twenty respondents (28.78 percent) firmly answered ‘yes’ or acknowledged that there were obstacles. Out of these, nine respondents did not provide further explanations (7.5 percent). The

remaining respondents mentioned various reasons for the challenges they faced, as follows:

- The lack of initial orientation;
- The need for additional time to understand the tasks and work culture in their new units;
- Difficulty in applying best practices or competencies used in the previous units to their new units;
- Reduced or unequal income;
- Not all employees understand the purpose and benefits of the cross-function program, leading to resistance;
- Increased family routine expenses while regular income decreased;
- No education/training from the organizations related to tasks in their new unit;
- Lack of subordinates/staff in their new units;
- No other employees understand the respondent's tasks and functions, making it difficult to ask about work-related issues in their new units;
- Technical skills from their previous Echelon 1 units were completely unutilized;
- Performance in their previous Echelon 1 units were not recognized;
- Challenges due to promotion from operational to Supervisory position, covering various aspects such as having more senior subordinates, different technical skills, etc.;
- Feeling that their competencies are below standard;
- No established career path for cross-function performers;
- No information on the assignment duration and future assignment locations;
- No opportunity to attend training/certifications in their new units;
- Slow adaptation of administrative processes related to personnel; and
- Several reasons especially at the beginning of the placement to adapt.

Several respondents also mentioned that while they could understand the purpose of the cross-function program in the context of "One MoF," their feedback on this policy was very negative, as follows:

- They were informed via WhatsApp chat at midnight to attend an inauguration ceremony the next day. This practice was considered inappropriate and disrespectful of employees' rights, as it did not adhere to established procedures.
- The cross-function program was perceived as a tool for leaders with poor relationships with their subordinates to propose transfers. This could create the impression of a disciplinary measure without clear justification. Respondents suggest that the Secretary-General pay closer attention to the process before issuing the transfer decree.
- Cross-function transfers should guarantee, under clear conditions, that employees will be returned

to their original institution after a specific period, so that those involved in the program feel assured that it is a form of secondment with a promise of returning.

- The cross-function transfers in some organizations, such as the Directorate General of Taxes and the Directorate General of Customs and Excise were perceived as lacking openness and transparency, which could lead to negative perceptions and concerns among employees.
- Career development is hampered due to the lack of a clear and structured assessment/appraisal system, so that the program is perceived to be more like a punishment than a reward.

The second question asked respondents to provide suggestions for improving the cross-function program in the future. Out of 417 respondents who returned the questionnaire, 25 respondents (6 percent) did not suggest or state that the program was already good or even very good. Out of these, three were from the Administrator position (12 percent) and 22 were from the Supervisor position (88 percent). Meanwhile, the majority of suggestions provided were related to the challenges they had mentioned earlier, with only 10 respondents indicated that they did not experience any issues, hence they did not offer any suggestions.

The third question asked whether respondents were willing to be contacted for further discussion, followed by two additional statements requesting their WhatsApp number and MoF email address. The majority of respondents were willing to be contacted (339 respondents or 81.29 percent), while 78 respondents were not willing to be contacted (18.71 percent).

The final question asked whether respondents would take the opportunity to return to their original unit if given the chance, and they were asked to explain their reasons. Out of 417 respondents who returned their answers, only four respondents (0.01 percent) did not answer this question, and five respondents answered according to their superior's instructions. Meanwhile, 17 respondents indicated that they had already returned to their original unit. On the other hand, 81 respondents (19.42 percent) stated that they were not willing to return, citing various reasons. Only four respondents did not provide a reason (4.94 percent).

The reasons for not wanting to return varied, including those who are close to their retirement; those who are already at their homebases or would be willing to return as long as to their homebases; those whose skills are better suited to the new positions; those who have gained new knowledge in the new position that may not be applicable in the original units; those who would prefer to be transferred to another Eselon I unit with a cross-function program; those who have been in their original unit for too long; those currently receiving higher remuneration; those who enjoy a work environment not found in their old units; those who feel a sense of camaraderie and collective

responsibility in their new units for the benefit of both employees and the institutions; and more. The number of those unwilling to return to their original units indicate that the Employee Transfer program is progressively improving towards the concept of "One MoF."

The remaining 310 respondents (74.34 percent) stated that they are willing to return to their original unit, with various reasons including their expertise and work experience gained over many years in their previous units; as per the initial commitment that cross-function would only last for two years; a desire to continue contributing and finish the "unfinished tasks" in their original units; a more positive work environment in their previous units that offer greater opportunities for development; a wish to return to their homebases; a desire to avoid being transferred out of Jakarta; differences in talent management processes and career opportunities between their new and original units; higher and more significant career prospects in their original units; alignment with the respondents' educational background; the experience gained in their previous units cannot be applied in their new ones; and preferences for their original units, among other reasons.

CONCLUSION AND SUGGESTIONS

This study focuses on the Employee Transfer program effectiveness within MoF, particularly examining how the level of employee fit with the organization, perceptions of organizational support, and employee adaptability influence performance. The findings reveal that the degree of employee fit with the organization and employee adaptability have a positive and significant impact on employee performance. Meanwhile, employee perceptions of organizational support show a positive yet statistically insignificant effect on performance.

This research carries several managerial implications for the organization. Performance improvement serves as a key metric in evaluating the Employee Transfer program. The findings underscore the need for leaders within the MoF to prioritize initiatives that enhance the performance of employees, especially the Employee Transfer program participants. The study contributes to a deeper understanding of the factors influencing employee performance in a cross-functional setting, focusing on three critical aspects: person-organization fit, perceived organizational support and adaptability.

One notable finding is that the alignment between employee competencies and their assigned roles or person-organization fit emerges as a key antecedent to performance improvement. The study demonstrates that person-organization fit has a positive and significant effect on employee performance. This indicates that for Employee Transfer participants to succeed and enhance their performance in their new Echelon I units, organizations must ensure that the selected employees exhibit compatibility, particularly in terms of competencies, with their target roles. To achieve this objective, the organization could explore

leveraging prescriptive analytics to streamline the mapping of employee profiles with the specific characteristics of target positions.

Employee perceptions of organizational support does not exert a significant influence on employee performance. This suggest that the extent to which support is perceived by the employee who experienced cross-function has No. measurable impact on their. performance. This result is consistent with the findings of Fetriah and Herminingsih (2023), who also found that perceived organizational support does not significantly affect employee performance.

As a public sector organization which has more bureaucracy, more red tape, and lower managerial autonomy (Boyne, 2002), MoF faces limitations in providing certain types of support, such as financial benefits. This limited financial flexibility and rigid policy frameworks act as a structural constraints and hinder the translation of support into performance outcomes. Limitations in offering tangible support such as financial rewards or performance-based incentives weaken the motivational leverage that POS typically provides in private sector organizations.

On the other hand,, MoF actually enhance other forms of organizational support for employees participating in the Employee Transfer program. These measures might include providing pre-assignment briefings, fostering a healthy work environment through stronger collaboration among employees and Echelon I Units, and implementing sound HR management practices. Examples of such practices include ensuring job security, offering non-financial benefits, and providing clear career progression pathways. However, these kind of efforts may be perceived as insufficient to directly influence employee performance, especially when employees associate performance increase with extrinsic rewards or career advancement opportunities constrained by bureaucracy.

Among the factors examined, employee adaptability emerged as the most influential contributor to improved performance. Adaptability enables employees to quickly adjust to new work environment and effectively handle different tasks within their new Echelon I Units. Employees with strong adaptability are better equipped to address challenges such as differences in organizational culture, work methods, and expectations from new supervisors. Consequently, organizations must prioritize enhancing the adaptability of employees transitioning to new units.

Adaptability is closely related to an individual's ability to adjust to their environment, including within an organizational context. Park and Park (2019) identified 22 key antecedents of adaptability from structured review of 34 empirical studies conduct between 1999 and 2016. These antecedents are categorized into four levels: 9 at the individual level (example: personality traits; cognitive abilities), 6 at the job level (example: job complexity; autonomy), 3 at the group level (example: team support), and 4 at the

organizational level (example: organizational culture and HARI practices).

Enhancing employee adaptability can be achieved by increasing cognitive abilities of employees. This can be executed by providing sufficient time for employees to learn fundamental aspects related to their new units. This learning opportunity aligns with the learning spaces component of the learning organization concept. However, its practical implementation often faces challenges due to scarcity of time. To address this constraint, organizations can develop Artificial Intelligence models that incorporate pre-defined foundational knowledge along with user prompt guidelines. Such platforms would allow employees to enhance their adaptability by accessing a learning system at any time, equipped with directed and tailored content.

Additionally, organizations could consider administering psychological assessments to map the psychological profiles of employees participating in the Employee Transfer program. Psychological assessments are one method for mapping personality traits, which, according to Park and Park (2019), are among the antecedents of adaptability. The insights from these assessments can serve as a foundation for designing a Talent Development Program, with a particular focus on individualized development initiatives.

The employee training and development unit within MoF, i.e., Financial Education and Training Agency (FETA), can actively contribute by integrating cross-function preparation as mandatory content in the Talent Development Program. This study highlights that person-organization fit and adaptability significantly and positively influence performance. Therefore, FETA could incorporate these elements into Talent Development Program materials. For instance, introductory content on the roles and functions of each Echelon I Unit could serve as an initial stage, followed by in-depth adaptability training as an extension of the Managing Change: Being Adaptive and Agile e-learning program. Additionally, FETA and other Echelon I Units can collaborate to design programs that enhance the competencies of employees transitioning to specific positions through the Employee Transfer program mechanism to ensure that they are well-equipped for their new roles.

This research, however, has several limitations that may impact the overall findings. First, the study focused only on person-organization fit, perceived organizational support and adaptability as antecedent variables, leaving room for the influence of other factors on employee performance. Second, the use of a cross-sectional approach limits the ability to provide a comprehensive view of conditions before and after the data collection period. Finally, the reliance on self-assessment measures introduces a potential for upward bias in the collected data.

Given the limitations of this study, several recommendations can be made for future research. Researchers may consider incorporating additional

variables such as Organizational Citizenship Behavior (OCB), job satisfaction, or work engagement. These variables could provide a more comprehensive understanding of the factors contributing to the success of the Employee Transfer program. Including other variables would also help delve deeper into the dynamics of employee performance and explore how these factors interact to shape adaptation and performance outcomes in new environments.

Future research could also enhance the analysis by employing qualitative approaches to gain deeper insights into the experiences and perceptions of employees who participated in the Employee Transfer program. Methods such as interviews or focus group discussions could offer a clearer understanding of the challenges employees face when adapting to new units and their perceptions of the organizational support they received. Further exploration could also include comparative studies between two distinct groups: employees who have participated in the Employee Transfer program and those who have not.

Additionally, future studies are encouraged to analyze the performance of Employee Transfer employees over different time periods, particularly comparing their performance after returning to their original units. Such analyses would be valuable in assessing the Employee Transfer's role as a tool for enhancing career development within employees' original units. By obtaining a clearer perspective in this regard, Employee Transfer policies can be refined and implemented more effectively in the future.

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