ADAPTATION OF DIRECTORATE GENERAL OF TAXES EMPLOYEES PARTICIPATING IN THE INTERNAL JOB VACANCY (IJV) PROGRAM

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Abstract
This research aims to investigate the considerations of employees at the Directorate General of Taxes in participating in the Internal Job Vacancy (IJV) program and their post-placement adaptation practices in the recent workplace. The study adopts a qualitative approach by interviewing individuals who have successfully completed the IJV program and are affiliated with the Directorate General of Taxes. The research describes the various considerations reported by the participants regarding their decision to participate in the IJV program, which are then compared with relevant theories and categorized into four main categories: homebase, passion, organizational policies, and job satisfaction. Furthermore, the research also explores the phenomenon of culture shock and adaptation practices in the recent workplace. The adaptation practices are classified into two categories: job-related and equipment-related adaptation, as well as adaptation with colleagues. Job-related and equipment-related adaptation involves employees participating in training, engaging in self-directed learning, and adopting a "learning by doing" approach. On the other hand, adaptation with colleagues involves open communication and familiarizing oneself with communication practices, including hierarchical communication with managers, within the work environment.

Keywords: Adaptation practices, Intention to leave, Internal job vacancy, Mutation, Turnover intention.

INTRODUCTION
Nowadays, many organizations combine internal and external recruitment to fill jobs at every level. In previous research by Bidwell & Keller (2014) suggested that high performance variability and a large ratio between junior and senior jobs tend to be filled by employees from internal recruitment. This study also found that performance variability forms an organization's strategic importance.

In contrast to research conducted by Bertheau (2021). It is known that the results of a survey of European Union companies show that 66% of the 18,000 sample conducted internal recruitment. This is because they focus on specific skill needs and employee incentives. Furthermore, professional services companies and non-competitive product manufacturing companies show that internal recruitment is not common.

This research aims to present a new perspective on internal recruitment practices in the public sector, focusing on participants' motivations for taking part in internal recruitment and the adaptation strategies they employ.

Organizations need to have resources that can be projected to produce "outputs" according to organizational goals. These resources can be physical, technological, financial, information and human resources. Human resources are one of the important components that help organizations achieve their goals (Priyono & Marnis, 2016).

Human resources (HR) is an asset of an organization that can be a significant source of competitive advantage. People are also an important part of an organization's strategy. The way an organization treats its people will have a significant impact on their performance. These three reasons are the urgency of HR management in an organization (Robbins & Coulter, 2016).

HR management in the government sector is known as State Civil Apparatus (SCA) Management which is regulated in Law Number 5 of 2014 concerning State Civil Apparatus, hereinafter referred to as the SCA Law. According to the SCA Law, SCA management is the management of SCA to produce SCA employees who are professional, have basic values, professional ethics, free from political intervention, clean from corrupt practices, collusion, and
nepotism. To realize this, an objective and non-discriminatory system is needed, namely the merit system.

Indonesia is one of the countries that applies a merit system in managing apparatus resources. The definition of a merit system in the SCA Law is SCA policy and management based on qualifications, competencies, and performance fairly, and reasonably without distinguishing politics, race, color, religion, origin, gender, marital status, age, or disability conditions. In a meritocratic bureaucracy, Civil Servants (CS) have equal opportunities to realize their full potential commensurate with their abilities and achievements. (Assefa, 2020).

Being part of the bureaucracy, the Ministry of Finance also strengthens the merit system and human capital management in achieving the organization's apparatus resource management goals. One of the priority strategies that support this goal according to the Minister of Finance Regulation Number 87/PMK.01/2021 concerning Amendments to the Minister of Finance Regulation Number 77/PMK.01/2020 concerning the Ministry of Finance Strategic Plan for 2020-2024, hereinafter referred to as PMK 77/2020, is the recomposition of the proportion of core and supporting employees through competency development and Internal Job Vacancy.

Internal Job Vacancy (IJV) is an open job vacancy from the organization for current employees. This type of internal job vacancy can occur when a previous employee leaves their position, a new position is created in the organization, or when a particular position is reclassified or restructured. Just as customers in a market have the opportunity to buy fresh products, employees in organizations have the opportunity to take on new roles and responsibilities in the organization, advance their careers and contribute to the progress of the organization. One of the benefits of IJV is that organizations can save time and resources by not having to recruit and train new employees, as current employees already have a good knowledge of the organization's culture and policies. As such, these employees are expected to perform well in their new roles.

IJV in the Ministry of Finance is an optimization of the composition of employees in the core function and support function categories with consideration of bureaucratic simplification, performance improvement and organizational efficiency. According to PMK 77/2020, the composition of core functions and support functions for each Echelon I in 2020 is 60:40. With the IJV program, it is expected that by 2024 there will be an increase in core: support to 70:30.

According to the Head of the Mutation and Appointment Section, HR Bureau of the Ministry of Finance (Secretariat General of The Ministry of Finance RI, 2021) the implementation of IJV in the Ministry of Finance has been implemented since 2016, however, at that time not much information was conveyed to the vertical units of the Ministry of Finance due to budget and time constraints. Then, the pandemic changed the way the organization worked by optimizing the use of information technology, making it easier to deliver and socialize the IJV program to reach the vertical units of the Ministry of Finance in the regions.

The fulfillment of the Ministry of Finance's employee needs by internal filling mechanism from 2021 to 2022 can be seen in Table 1.

**Table 1. Number of formations and passed the selection of employee needs of the Ministry of Finance through internal selection**

<table>
<thead>
<tr>
<th>Year</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total formation</td>
<td>434</td>
<td>421</td>
</tr>
<tr>
<td>Total participants passed the selection</td>
<td>169</td>
<td>202</td>
</tr>
</tbody>
</table>

Source: Compiled from IJV Announcements for 2021-2022
From Table 1, it is known that the number of employee needs of the Ministry of Finance through the IJV program in the last two years tends to be the same, however, participants who pass the IJV program selection show that the need for internal employees in 2021 can only be met by 39% of the total formation and in 2022 the number of participants passing is 48% of the total formation.

According to the Announcement of the Internal Selection Committee for Fulfilling Employee Needs within the Ministry of Finance, employees who passed the IJV selection in 2021 and 2022 are presented in Table 2. From Table 2, it can be concluded that the most participants who passed the selection were employees from the Directorate General of Taxes.

Table 2. Details of participants who passed the 2021-2022 IJV selection

<table>
<thead>
<tr>
<th>Echelon I</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretariat General</td>
<td>9</td>
<td>17</td>
</tr>
<tr>
<td>Inspectorate General</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>Directorate General of Tax (DGT)</td>
<td>80</td>
<td>124</td>
</tr>
<tr>
<td>Directorate General of Customs and Excise (DGCE)</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>Directorate General of State Assets Management (DGSAM)</td>
<td>30</td>
<td>1</td>
</tr>
<tr>
<td>Directorate General of Budget (DGB)</td>
<td>4</td>
<td>8</td>
</tr>
<tr>
<td>Directorate General of Treasury (DGTR)</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td>Directorate General of Fiscal Balance (DGFB)</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Directorate General of Budget Financing and Risk Management (DGMFR)</td>
<td></td>
<td>4</td>
</tr>
<tr>
<td>Financial Education and Training Agency (FETA)</td>
<td>14</td>
<td>18</td>
</tr>
<tr>
<td>Fiscal Policy Agency (FPA)</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>National Single Window Institution (NSWI)</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>169</strong></td>
<td><strong>202</strong></td>
</tr>
</tbody>
</table>

Source: Compiled from IJV Announcements for 2021-2022

DGT employees who passed the selection in 2021 were 80 people (47%) of the total participants, and 124 people (61%) of the total participants passed in 2022. The high interest of DGT employees to join the IJV program encourages research on the various considerations that influence their decisions. Previous researchers Kasiran (2021) examined that the reasons for civil servants to mutate of their own accord were because the job did not match their interests, health conditions, career development, wanting to return to their homebase, emulating a leader figure, and wanting to get better benefits. Another study of health workers at the 5m Banyumas General Hospital also concluded that the reasons for health workers to change jobs were leadership style, satisfaction, remuneration, and career development (Anggara et al., 2020).

In research conducted by Ristianto & Sudhartio (2022) on private elementary school teachers in Batam concluded that job satisfaction and work environment affect the desire of teachers to move, while performance has no effect on the desire to move. Other factors such as research conducted by Prasetyo (2020) on employees of PT Srikandi Plastik Sidoarjo states that work conflict and burnout have a significant effect on employees' desire to move. In addition, career development factors also have a significant negative impact on turnover intention (Marcella & Yaitu, 2022).

Further to the consideration of employees joining the IJV program, the process of socialization and post-placement adaptation in the new work unit is also important. Socialization helps employees adapt to the organizational culture (Robbins & Coulter, 2016). Employees who are promoted from within the organization are expected to more easily adapt to the values, culture, and norms of the organization so that in the future it can make it easier to carry out new tasks and functions.
According to Sule & Wahyuningtyas (2016), orientation is one way of adapting internal and external employees to accept new assignments. In addition to introducing the values, code of ethics, and policies of the organization, during orientation employees will also receive information related to work, work targets, infrastructure used and all matters relating to the responsibilities that must be carried out. For example, for civil servants who work at DGCE both from civil servant candidates recruitment and internal selection (IJV) are required to attend general technical training in fitness that shapes their attitude, mental, and physical in supporting the implementation of tasks. Orientation is an organizational tool to help employees adapt. However, basically every individual has a different way of adapting. Therefore, this study aims to determine the adaptation practices of employees who take part in the IJV program after being placed in a new Echelon I unit.

There are several ways for HR to adjust to new environments and assignments, namely by learning new rules and procedures, learning business processes, recognizing colleagues, learning from mentors, and being open and flexible in the face of change. In research Kirana (2012) related to the adaptation strategies of Japanese workers in Surabaya government agencies facing culture shock concluded that Japanese workers made preparations by gathering information to adjust to pre-departure to Indonesia, doing things they liked to relieve stress, being open with coworkers, and familiarizing themselves with the routines of Indonesian society.

Thus, this study aims to determine the factors that are considered by DGT employees to participate in the Internal Job Vacancy program and to determine the adaptation practices of DGT employees in the new work environment.

**LITERATURE REVIEWS**

**Internal Job Vacancy**

Internal Job Vacancy is one way for organizations to meet their human resource needs through internal recruitment. According to Kurdi et al. (2022), internal recruitment is the search for labor candidates from within the organization. Recruitment is carried out by transferring workers from one section to another or the organization promotes workers who are considered qualified.

According to Keller (2018) internal recruitment occurs when managers open job vacancies for workers from different organizations and result in the reallocation of these workers to a new set of organizational activities (internal transfer). Internal recruitment helps managers identify, evaluate, and select internal candidates who have potential. There are two kinds of internal recruitment methods, namely closed methods and open methods. The closed method is usually used by managers when they want to promote and rotate employees within the organization, while the open method is when managers announce the existence of certain position vacancies through the organization's internal communication channels (Paramita & Handayani, 2022).

IJV is an open internal recruitment method. Organizations can fill vacancies in certain positions or positions due to exits, mutations, promotions, or restructuring by giving employees the opportunity to participate in the selection process for new vacant positions. There are several advantages of IJV (Paramita & Handayani, 2022). First, it increases motivation and morale. Employees will feel valued when given the opportunity to make a career by filling new positions in the organization according to their interests and passions.

Second, it minimizes errors in the selection process. Candidates for new positions are part of the internal human resource inventory. The organization already stores the personnel history of each employee, reducing the risk of unqualified candidates. Third, IJV can save training costs. The advantage of selecting employees from within is that employees tend to be
familiar with the organization, work culture, and business processes. Thus, the organization can cut training costs related to the introduction to the work culture.

In addition, IJV can also improve employee self-development. IJV can facilitate employees to develop themselves, namely by gaining different knowledge and experiences from various fields in the organization. Furthermore, IJV increases employee loyalty. Employees know that there are opportunities to develop a long-term career in the organization, so they are motivated to work hard and stay.

IJV also has some disadvantages (Paramita & Handayani, 2022). For example, the potential for qualified employees is insufficient. The restriction of recruitment only from within the organization can cause the number of candidates who meet the required qualifications to be less than if recruitment is carried out from outside the organization. Furthermore, seniority can cause bias in the consideration of vacant positions. Sometimes organizations will choose employees with a longer tenure. This is because a long tenure will reflect good experience and skills that have a positive impact on performance.

In addition, IJV reduces the chances of recruiting capable employees. The organization's internal recruitment limitations cause the potential pool of qualified candidates to be more limited. This is because organizations lose the opportunity to recruit more qualified and experienced candidates who may not be known by the organization (external candidates). Another weakness of IJV is the potential risk of stagnation. Organizations tend to have less diversified employees, which may lead to the possibility of stagnation in innovation and new prospects.

**Internal Job Vacancy at the Ministry of Finance**

Besides being implemented in the private sector, the IJV program can also be implemented in the public sector. The public sector in Indonesia that implements the IJV program is the Ministry of Finance. The Ministry of Finance has implemented the IJV program in 2016, but the socialization related to the program at that time was limited and not like now.

The IJV program was reiterated through PMK 77 of 2020. The PMK stated that one of the policy directions and strategies for HR Management within the Ministry of Finance is the redistribution of HR between Echelon I units through IJV.

The implementation of IJV is an effort by the Ministry of Finance to optimize the composition of core human resources: supporting HR composition with a proportion of 70:30 in 2024. This policy is a priority strategy for HR management targets with the implementation of the bureaucratic reform program and institutional transformation in 2019-2024 as well as strengthening the merit system and human capital management.

Starting from 2020, the Ministry of Finance began implementing the IJV program in almost all Echelon I which proposed internal employee needs with certain specifications. In implementing the IJV program, the Ministry of Finance utilizes the available human resource management functions and tools while still paying attention to the implementation of bureaucratic simplification and acceleration of functional position development. From an organizational perspective, IJV is one way to support the fulfillment of employee composition according to the expected strategic plan by identifying organizational needs. Meanwhile, from the employee's perspective, IJV is an opportunity to work according to their interests, talents, and competencies.

Information on vacancies and the IJV selection process is conveyed to all Echelon I units of the Ministry of Finance through the official website [https://jobvacancy.kemenkeu.go.id/](https://jobvacancy.kemenkeu.go.id/) and the Ministry of Finance’s internal information system, Nadine (Electronic Service Manuscript). Employees who take part in the IJV selection will go through three stages, namely hap I (Registration), stage II (Administrative selection), and stage III (Competency selection).
Factors of Desire to Leave

Employee displacement or turnover/intention to leave is a voluntary or involuntary action taken by employees to leave an organization (Robbins & Coulter, 2016). There are many reasons why employees choose to leave their jobs and/or change jobs. Each individual has different factors that influence their decision. According to Indartono (2016), high income, complete infrastructure, and a clear position are not always considerations for employees to stay in the organization, especially for employees at the managerial level. At a certain period of time, sometimes employees will look for something other than what they get in the organization.

The factors that cause employees to move are classified into three categories (Abelson, 1986) individual factors, organizational factors, and environmental factors. Individual factors include age, tenure, marital status, family, commitment, loyalty, job conflict, leadership behavior, and group factors. Organizational factors, including organizational size, organizational policies, rewards, career development, job design, work affiliation, and technology. Environmental factors, including geographical considerations (distance, location), environmental shocks, competitiveness, economic conditions, organizational reputation, and organizational support.

According to Mobley et al. (1979) there are three main variables that cause a person to want to leave the organization, namely individual factors, organizational factors, and labor market factors. Individual factors are divided into two, namely personal and work. Personal factors include age, tenure, education, interests, personality type, socioeconomics, family, and talent, while work includes hierarchical level, skill level, status, and professionalism. Organizational factors include vision & mission, organizational policies, rewards, training, tasks and functions, supervision, work groups, climate, and organizational size. Labor market factors include recruitment and the number of vacancies.

Ridlo (2012) argues that there are several factors that influence employees' desire to move, including age, tenure, education, sense of belonging, organizational culture, and job satisfaction. Job satisfaction has an inverse relationship with the desire to move (Ikhwanto & Amir, 2015). The higher the level of job satisfaction, the lower the level of intention to leave. The lower the level of job satisfaction, the higher the level of intention to leave. The following are the factors that affect job satisfaction (Ardan & Jaelani, 2021). The first is psychological factors. Factors related to the psychological condition of employees, including interest, a sense of calm, response to work, skills, and abilities. The second is social factors. Factors related to the social environment, such as intrapersonal relationships between employees. Third, physical factors. Factors related to physical conditions, including health, type of work, working hours, physical office environment, duties, and responsibilities. Fourth, financial factors. Factors related to employee welfare, such as compensation, social security, facilities, promotions and so on.

Previous researcher Kasiran (2021) examined that the reasons for civil servants to mutate at their own will are because the job does not match the jobdesk, health conditions, career development, wanting to return to their homebase, emulating a leader figure, and wanting to get better benefits. Other research related to the interaction of Organizational Learning Culture and Workplace Mindfulness by Lin et al. (2022) to 331 civil servants in Taiwan concluded that Organizational Learning Culture and Workplace Mindfulness have a positive effect on job satisfaction and a negative effect on turnover intention. According to Nindyati (2017), generation Y has a tendency to move frequently compared to generation X. This is because generation Y considers career development. This is because generation Y considers career development, flexibility of working hours, and the principle of work-life balance.
According to Putranti (2022) the factors of employee turnover intention include job success, need for recognition, competency development, responsibility, the job itself, and stress. In research conducted by Herudiansyah & Wajdi (2016) in private companies in Sukoharjo Regency stated that using SPSS, the results of the F test showed that career development, compensation, and organizational commitment had a significant influence on employee turnover intention, however, in the t test results, career development and organizational commitment did not have a significant effect on turnover intention. Meanwhile, the compensation variable has a significant effect on turnover intention.

Previous research on nurses by Wahyuni et al. (2022) that work life, workload, and job satisfaction have a significant effect on nurses' desire to move at MRM Hospital in 2022. This statement is also supported by research conducted by Purwatiningsih & Iwan (2022) that the factors that influence the desire to move are job satisfaction, stress, and organizational commitment. Another study of health workers at the Sm Banyumas General Hospital also concluded that the reasons for health workers moving jobs were leadership style, satisfaction, remuneration, and career development (Anggara et al., 2020).

Adaptation Concept

Adaptation is a form of self-adjustment to the internal and external environment. (Hamdiyah et al., 2022). According to Sunaryo (2004), adaptation is a person's survival ability that has been owned since birth and can be born from experience in overcoming stress. A person has the ability to cope with stress by limiting the occurrence of stress, reducing, and/or neutralizing the response to that stress. Adaptation is also a way of adjustment that is task oriented.

Each individual has different adaptation goals, depending on the situation and conditions of the individual. Sunaryo (2004) states that there are several adaptation goals, namely facing certain conditions consciously, facing certain conditions realistically, facing certain conditions objectively and facing certain conditions rationally.

When adjusting to the environment, a person will experience two stages of adaptation (Hamdiyah et al., 2022) namely adaptive and maladaptive. Adaptive is the process of adjusting to the environment either by changing oneself to be in harmony with the environment, or changing the environment according to one's wishes. Adaptive behavior also includes the social ability to place oneself according to the norms and values that apply in social society. Meanwhile, maladaptive is deviant behavior of inappropriate values in certain situations due to one's inability to adjust to the environment.

How Employees/Human Resources Adapt to a New Work Environment

While adaptability is not a new concept, the pace and type of change is constantly evolving. This has led academic researchers and practitioners in organizations to become increasingly interested in understanding and improving adaptability in the workplace. Adaptability, flexibility, and versatility, however, are elusive concepts and have not been well defined in the psychological literature (Pulakos et al., 2000). There are six ways of adaptive performance (Pulakos et al., 2000). First, Solving Problems Creatively, which is transforming complex problems or situations with creative solutions. Second, Dealing with Uncertain/Unpredictable Work Situations. Employees are required to adjust to the uncertainty and ambiguity of the situation by applying creative problem solving.

Third, Learning New Tasks, Technologies, and Procedures Employees learn new tasks, technologies, and procedures that support new roles in the organization. Fourth, Demonstrating Interpersonal Adaptability. Good interpersonal skills will facilitate employees in the adaptation process. Fifth, Demonstrating Cultural Adaptability. Employees must understand the habits, values, and rules that apply in the organization. Sixth, Demonstrating Physically Oriented
Adaptability. Employees must physically adapt to the new work environment, in terms of work, climate, and noise.

Previous research by Pratiwi & Susanto (2020) on employees of PT Pratama Abadi Industri who experienced West Java culture shock stated that employees’ efforts to adapt to the work environment were to interact with domestic employees, learn the local language (Sundanese), recognize the characters and habits of domestic employees, and participate in activities outside the company. The research is supported by research by (Kirana, 2012) found that the adaptation strategy of Japanese workers in Surabaya government agencies to culture shock is by making preparations by gathering information to adjust to pre-departure to Indonesia, doing things that are likely to relieve stress, being open with coworkers, familiarizing themselves with the routines of Indonesian society.

**Framework of Thought**

The thinking framework is a conceptual model of the relationship between theory and identified factors (Ridwan & Bangsawan, 2021). In this paper, the authors organize the framework in the form of a diagram in Figure 1.

Source: Processed by the author

**METHODS**

This research uses descriptive qualitative research methods. Qualitative research is research that focuses on the problems of social life according to reality (Ngatno, 2015). This research interviewed informants who participated in the IJV program from DGT to other Echelon I units. The results of the interviews were analyzed to produce certain patterns and intentions. This method makes it easier to obtain information related to employee considerations for joining the IJV program and how employees adapt after the IJV program selection.

The descriptive definition is that this study describes whatever is obtained from its research data sources in detail and as it is. What is means that the results of the research are
purely from the data obtained without any interpretation from the author (Helaluddin & Wijaya, 2019). In this study, primary data sources and secondary data sources were used.

**Primary Data**

Primary data is data obtained directly from data sources. Primary data sources in this study were obtained by interviewing seven DGT employees who participated in the IJV program for the 2021-2022 period and moved to other Echelon I within the Ministry of Finance.

The selection of informants from DGT employees is because the results of passing the IJV selection for the 2021-2022 period show that the majority of employees who passed the IJV selection came from DGT. This research aims to find out the informants' considerations in participating in the IJV selection. Then, by placing informants in different destination units, this research can provide a variety of views and alternatives in adapting to new work units.

**Secondary Data**

Secondary data is data that has been processed by other parties (Syahza, 2021). Secondary data in this study comes from regulations and journals related to the implementation of IJV, adaptation, mutation, and turnover intention. The author uses this method to find out the rules used in the implementation of IJV within the Ministry of Finance and to find out the views of previous researchers regarding employee turnover intention and adaptation.

**Interview Method**

Interviews are data collection activities by conducting verbal questions and answers in order to obtain information (Ridwan & Bangsawan, 2021). In-depth interviews are an optimal way to collect data related to personal history, perspectives, and experiences, especially if you want to explore sensitive topics (Mack et al., 2005). The author has interviewed seven IJV participants who came from the DGT and are now placed in other Echelon I within the Ministry of Finance. The seven informants were selected on the basis that they are adults and considered capable of reflecting on their experiences. This influenced the depth and informativeness of the answers given during the interviews.

Another consideration is that the informants are DGT employees who have worked for at least four years. This reflects that the informants are competent in understanding the tasks, responsibilities, challenges, and situations in their field of work. The number of informants was also sufficient to provide data and information related to the research problem. The interviews were conducted face-to-face on February 26, 2023 to March 12, 2023 through zoom meeting video conferencing services and google meet. During the interview, the author used semi-structured interviews in order to dig deeper information from the informants. The interview questions focused on the informants' consideration of joining the IJV program and how the informants adapted to the new work environment.

**Documentation**

Documentation is a technique of collecting data through records of past events, whether in the form of images, texts, or someone's phenomenal work (Abdussamad, 2021). The documents used by the author are documents obtained directly when conducting interviews with informants. The documents are in the form of voice recordings, video recordings, interview willingness statement forms, and interview transcripts. All interview activities were conducted online from February 26, 2023 to March 12, 2023 using the zoom meeting platform and google meet.

**Literature Study**

Literature study is a way of collecting data not based on the author's opinion but based on conceptual and theoretical facts (Evanirosa et al., 2022). The author collects and reviews regulations, official notes, books, journals, theories, and other documents related to the topic of the research problem. This literature study collection aims to find relevant regulations, theories, and previous research.
RESULTS AND DISCUSSION

Findings

Factors Considered by Directorate General of Taxes Employees to Participate in the Internal Job Vacancy Program

Based on the interviews that the author has conducted with 7 (seven) informants who passed the IJV program, the following is a summary of the author's findings related to the reasons why informants entered the Ministry of Finance's IJV program.

Informant 1

Informant 1 is an IJV participant in the FETA placement. The informant has been interested in education, more general work and writing. However, while working in the old work unit, the informant has never had the opportunity to work in the field of his interest. Thus, the informant participated in the IJV program with the intention of working according to his passion and self-development efforts.

Informant 2

The reason why informants join IJV is that they want to work in an office close to their homebase. In addition, the mutation pattern policy and career path are also considerations for informants to join IJV.

Informant 3

The informant wants to work in an office location close to his parents. The IJV formation offer in Jakarta is a good option for informants. Another reason for consideration is that the informant wants to continue his education and Jakarta has many university options.

Informant 4

The informant had worked for five years at the DGT before finally deciding to join the Ministry of Finance IJV. The reason the informant joined the IJV was that the informant wanted to work in one office and not transfer throughout Indonesia.

Informant 5

Informants from the beginning of studying at Polytechnic of State Finance STAN have been interested in DGCE. The offer of a formation in the Information Technology (IT) field of the Directorate of Customs and Excise Information of DGCE further strengthened the informant to move to DGCE, especially with a linear field of work. Another consideration is the opportunity to work close to home base.

Informant 6

The informant previously worked at one of the tax offices in Central Sulawesi. The reason the informant joined IJV was because he followed a friend, wanted to learn something new, and wanted to be closer to his homebase.

Informant 7

The informant stated that there was no concern about being placed throughout Indonesia. The informant's consideration for wanting to work outside the DGT is religious reasons. In 2017-2018, the informant began to gradually learn about religion and found that some opinions stated that it was forbidden to work in the field of taxation. Joining the IJV program is one of the informants' efforts to avoid doubts (shubhat) about working in the DGT.

Based on these findings, it can be seen that the majority of informants' reasons for joining IJV are homebase issues. This can be seen from four of the seven informants stated that they considered joining IJV because they wanted to work close to their homebase, while the other three informants wanted to work according to their passion, work in one office, and religious reasons.
Adaptation Practices of Directorate General of Taxes Employees in the New Work Environment

Furthermore, from the interviews with informants, the author summarized the informants’ adaptation practices in the new work unit.

Informant 1
Informants stated that there were no difficulties when adapting to the new work unit environment. Apart from learning by doing, seniors in the new work unit also took part in teaching from the beginning.

Informant 2
The informant said that adaptation in the new work unit was quite easy because in the old work unit he was used to new people coming in and out (job rotation). The way informants adapt in terms of work is by familiarizing themselves with their daily work. In addition, the new work unit also provides two months of training for new employees. This also helped the informant in the adaptation process.

Informant 3
In the field of work, the way informants adapt is by trying to do work directly by applying the material delivered during the training period. The informant admitted that the adjustment period was quite long. However, the informant tries to do positive affirmation and acceptance of the risks of his choice.

Informant 4
The way the informant adapts to the new unit is by directly plunging into the work itself. Previously, informants also did independent learning, but informants felt it was more effective if learning by doing.

Informant 5
The informant’s adaptation practice in the new unit is learning by doing and asking friends or seniors, for example related to work culture, how to wear uniforms and so on. Informants are also helped during the adaptation process by the provision of Basic Substantive Technical Training (BSTT) for the introduction of business processes and Samapta training to form mental and physical.

Informant 6
While working in the new unit, the informant had no difficulty adapting because the work culture in the new unit was almost the same as that of the DGT. The informant’s adaptation to the new job was assisted by training provided by the new unit, the rest of the informant learned independently such as reading regulations and Standard Operating Procedures (SOPs) and directly practicing technically.

Informant 7
The informant stated that it took a lot of effort to adapt to his new job. So far, the informant has mastered more material in the field of taxation. Informants adapt by learning by doing, learning independently related to cross-ministerial regulations and asking seniors.

Based on the findings, it can be concluded that the way all informants adapt is by learning by doing. In addition, the informants also do self-learning by reading the applicable regulations and SOPs, and asking friends/seniors in the new unit. Six out of seven informants received training from the new work unit. The training is a means of introducing the agency/job as well as helping the adjustment process.

Discussion
Factors Considering Directorate General of Taxes Employees to Participate in the Internal Job Vacancy Program

According to Robbins & Coulter (2016), turnover intention is an employee behavior to leave the organization either voluntarily or involuntarily. In certain positions, high income,
adequate facilities, and established careers are not always a consideration for staying with the organization (Indartono, 2016). There are three factors that influence the desire to change jobs (Abelson, 1986). These are individual factors, organizational factors, and environmental factors.

Based on the findings from the interviews conducted by the author, some informants have at least one reason for considering joining the IJV program. Table 3 is a grouping of informants' considerations into four categories.

**Table 3. Categories of consideration for joining IJV**

<table>
<thead>
<tr>
<th>No</th>
<th>Informan</th>
<th>Homebase</th>
<th>Passion</th>
<th>Kebijakan Organisasi</th>
<th>Kepuasan Kerja</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Informan 1</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Informan 2</td>
<td>1</td>
<td>-</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>Informan 3</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>Informan 4</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>5</td>
<td>Informan 5</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>6</td>
<td>Informan 6</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>7</td>
<td>Informan 7</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Jumlah</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

Source: Processed by the author

In Table 3 it can be seen that four informants both made homebase a consideration for joining the IJV program. Then, three informants admitted that one of the reasons for joining the IJV program was because of passion. Furthermore, from these two categories, informants conveyed that the considerations for joining the IJV program were organizational policies and job satisfaction.

Homebase is one of the considerations for employees to change jobs, classified in the category of environmental factors (Abelson, 1986). Homebase in this study refers to where parents and/or family live. This reason is also supported by previous research by Kasiran (2021) related to the Analysis of Transfer Mutations of Civil Servants within the South Sulawesi Provincial Government. The study concluded that the reasons civil servants of their own free will moved from the agency were because the job was not in accordance with their duties and work fields, health reasons, career development, returning to their homebase, following leadership figures, and compensation.

Passion is a strong drive within a person regarding something (Budiman, 2016). Passion contributes to a person's success. Someone who has a strong passion in a particular field has a great opportunity to have competence in that field. This was also felt by informant IJV who was placed at DGCE. The informant said that one of the reasons he moved from DGCE was because the informant had a passion for IT and wanted to develop that competency. The informant considered that the IJV formation offer at DGCE at that time could facilitate competency development in the IT field. Competency development is one of the factors of employee turnover intention, in addition to job achievement factors, recognition needs, stress levels, and workload (Putranti, 2022).

In research by Nindyati (2017) related to the Meaning of Employee Loyalty in Generation X and Generation Y (Study on employees in Indonesia) obtained information that the reason for gen Y to change jobs is a match of passion. This was also conveyed by informant 1 in an interview conducted by the author on February 26, 2023, that the informant felt that working in the field of taxation was not the informant's passion, so he decided to join IJV.

According to Abelson (1986) and Mobley et al. (1979), one of the individual factors that cause employees to change jobs is organizational policy. The existence of a mutation policy throughout Indonesia is one of the reasons for informants to join the IJV program. This policy
is determined because DGT is one of the Echelon I in the Ministry of Finance which has vertical units spread throughout Indonesia. The consequence is that employees will be away from their families and closest environment. Informant 4 said that he considered joining the IJV because he wanted to work permanently in one office. In addition, the lack of clear mutation patterns and long career paths for employees with D1 education are also considerations for other informants to join the IJV. According to research conducted by Marcella & Yaitu (2022), career development has a significant negative impact on the desire to change jobs. This means that good career development can be an important factor in influencing individual decisions to remain committed and stay in the organization.

Furthermore, another reason that employees consider joining the IJV program is job satisfaction. According to Ridlo (2012), one of the six factors that influence the intention to change jobs is the level of job satisfaction. Ikhwanto & Amir (2015) suggests that if the level of job satisfaction is high, the desire to move is low. If job satisfaction is low, the employee's desire to move is high. Informant 7 said that the reason he moved from the DGT was to avoid a sense of doubt over some opinions that considered it haram to work in the field of taxation. Participating in IJV is the informant's effort to achieve comfort and tranquility at work. Other informants also said that improving skills, being interested in the organization, or learning new things were considerations for joining IJV. The reasons stated by some informants are part of the psychological factors that affect job satisfaction (Ardan & Jaelani, 2021). Based on previous research conducted by Kasiran (2021), Herudiansyah & Wajdi (2016) and Wahyuni et al. (2022), the remuneration factor can be one of the considerations for employees to leave the organization. However, the author found that none of the informants mentioned the compensation reason as a consideration for leaving the DGT.

Based on the results of the discussion, it can be concluded that the factors that are considered by DGT employees participating in the IJV program are the desire to work near the homebase, the suitability of job passion, organizational policies related to mutation patterns, and the level of individual satisfaction with work.

**Adaptation Practices of Directorate General of Taxes Employees in the New Work Environment**

Adaptation is a person's innate ability that is owned from birth as a defense system from the environment (Sunaryo, 2004). There are two stages of adaptation (Hamdiyiah et al., 2022). There are two stages of adaptation, namely adaptive and maladaptive. Adaptive is a person's ability to adjust to existing changes. Maladaptive is a pattern of behavior or an ineffective response to a change.

Based on the results of interviews conducted, employee adaptation practices are categorized into three parts, namely adaptation to work, adaptation to colleagues, and adaptation to work environment. Employees' adaptation practices to work in a new work environment are attending training, learning independently, and learning by doing. Six out of seven informants admitted that they received training from their new workplace as a means of introducing the organization as well as their work. In specific jobs such as service contact agents in the Ministry of Finance's KLI bureau, training is one way for new employees to quickly adapt to their jobs. Unlike the DGCE, in addition to training provided for job introduction, training is also provided in fitness training to help employees adapt attitudinally, mentally, and physically to the new work environment. This is included in demonstrating physically oriented adaptability (Pullakos et al., 2000)

Another adaptation practice expressed by informants is independent learning. The form of independent learning carried out by informants is reading and understanding regulations, SOPs, and asking friends and seniors. These activities are informants' efforts to obtain information before or during the adaptation process. As was done by informant 5, informant 5
said that before entering the new unit at DGCE, the informant found out about the culture and how to wear the uniform. Seeking pre-employment information in the new unit is in line with the research of Kirana (2012) related to the adaptation strategies of Japanese workers who work in Surabaya government agencies. One of the adaptation preparations of Japanese workers before leaving for Surabaya is to collect information that supports workers to adapt to Indonesian life.

Furthermore, the most effective way to adapt to work according to the informant is learning by doing. The informant also admitted that if he only read the material without practice, the informant still felt confused. Direct practice on technical work will help employees familiarize, know and understand the new tasks they are responsible for. Learning by doing includes a reflection of adaptive performance methods, namely solving problem creativity and learning new tasks, technologies, and procedures (Pulakos et al., 2000).

In contrast to adaptation related to new duties and responsibilities, adaptation with coworkers in the new unit is not difficult. The informants said that they did not feel any obstacles when adapting to coworkers. This is because in the old work unit there were frequent employee transfers, which made informants accustomed to adapting to new people. In addition, considerations such as organizational culture and values that tend to be the same as the previous unit cause informants to be more adaptive more quickly. Another factor can also be due to the fact that in one office there are several IJV employees who come from the DGT, as stated by the informant who was placed in the KLI Bureau, Secretariat General. The same background and conditions support informants to adapt faster, especially in social life.

On the other hand, there are some informants who said that there was a slight culture shock when adapting to the culture of coworkers, such as greetings and greetings from superiors. The informants said that in DGCE, greetings to seniors and superiors use the word "Commander/Ndan" followed by a respectful attitude and a slight bow. Meanwhile, at the General Secretariat, the mention of superiors is with the word "Leader". The way informants adapt to this culture is to familiarize themselves with the communication methods of the new work unit. Previous research conducted by (Pratiwi & Susanto, 2020) is in line with these findings. They examined employees who experienced cultural differences and concluded that one way for employees to adapt to a new work unit is to get to know the habits of people in the work environment.

During the adaptation process, informants experienced some culture shock. Culture shock is maladaptive (Hamdiyah et al., 2022) One of these culture shocks is the dominance of using the e-Kemenkeu application for the administration of leave, absences, and daily tasks. While working at the DGT, the administration of leave, absence, and daily tasks is carried out using internal DGT applications such as SIKKA and logbooks. The difference in administrative tools encourages informants to adjust by self-learning and asking seniors about procedures and technology that support roles in the organization. (Pulakos et al., 2000).

Based on this discussion, it can be concluded that the adaptation practices of IJV program employees related to job adaptation and its tools are by attending training provided by the new work unit, self-study, and learning by doing, while for employee adaptation related to relationships with colleagues is to familiarize themselves with the communication style of the new work unit.

**CLOSING**

**Summary**

Based on the description of the results and discussion, it can be concluded that the factors that are considered by DGT employees to participate in the IJV program are the desire to work close to the place of residence of parents and nuclear family (homebase), employee
interest in the field of work to be pursued, the need for certainty of transfer, and subjective experiences that provide happiness regarding job performance (job satisfaction).

Furthermore, there are two types of adaptation practices of DGT employees in the new work environment, namely adaptation related to work and its tools and adaptation with coworkers. Adaptation related to work and its tools includes employees actively participating in learning activities and applying understanding of skills in the context of the field of work, employees initiating independently to obtain new knowledge, skills, and understanding relevant to work, and employees conducting learning processes with direct action, experimentation, reflection, and adjustment based on practical experience carried out in the work environment (learning by doing). Meanwhile, adaptation with colleagues can be done by employees actively exchanging information, experience and understanding with colleagues, employees transparently and openly convey ideas and information in the work environment, and employees familiarize themselves with communication practices to superiors that reflect the hierarchy in the work environment.

Advice

In this study, the number of informants used was seven people. Although this number is enough to provide an overview of employee considerations and employee adaptation practices when participating in the IJV program, it would be better if future studies can increase validity and reliability by adding the number of informants, changing the sampling method, using triangulation of data sources, and deepening qualitative data. Thus, the research results are expected to be more valid, reliable, and can provide deeper insights into the factors that influence the desire to move and the adaptation of DGT employees in the IJV program.

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