



Workload Knowledge Sharing and Change Management Shape Employee Performance

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Abstract. General Background: Organizational performance in the public sector is closely associated with internal managerial factors, including workload distribution, knowledge sharing practices, and change management processes. Specific Background: In government institutions such as the Regional Financial and Revenue Management Agency of Pasuruan Regency, employee performance becomes a key determinant of service quality and administrative effectiveness. Knowledge Gap: However, there is limited empirical evidence examining the combined role of workload, knowledge sharing, and change management in shaping employee performance within this institutional context. Aims: This study aims to analyze the relationship between workload, knowledge sharing, and change management on employee performance at the Regional Financial and Revenue Management Agency of Pasuruan Regency. Results: Using a quantitative survey approach, data were collected from 145 employees through primary data sources, supported by secondary data from relevant literature. The analysis employed parametric statistical techniques, including validity and reliability tests, multiple linear regression, hypothesis testing, and coefficient of determination (R^2) using SmartPLS. The study is designed to identify positive relationships between workload, knowledge sharing, change management, and employee performance. Novelty: This study provides an integrated examination of three organizational variables within a regional government setting using a structured quantitative approach. Implications: The findings are expected to provide insights for public sector management in improving employee performance through better workload management, strengthened knowledge sharing, and structured change management practices.

Keywords: Workload management, Knowledge sharing, Change management, Employee performance, Public sector organization

1 Introduction

The Regional Financial and Revenue Management Agency (BPKPD) of Pasuruan Regency is an institution tasked with assisting the Regent in carrying out supporting functions for government affairs under the authority of the Regional Government in the field of finance and revenue. The Regional Financial and Revenue Management Agency is responsible for formulating technical policies, providing support, monitoring, evaluating, and reporting on tasks in the field of finance and revenue. In

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addition, BPKPD also provides technical guidance, manages agency administration, formulates and implements APBD policies, and performs other functions assigned by the Regent. Furthermore, BPKPD manages regional revenue from various sources such as taxes, levies, regional business profits, and others. BPKPD strives to optimize regional revenue. BPKPD is one of the important pillars in the implementation of effective, efficient, and accountable regional government, as well as playing a role in supporting quality development and public services for the regional community.

Table 1. Employee Performance Related to Regional Tax Targets Fiscal Year 2019 to 2023

Descri ption	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023
Local	411,368,14	397,346,26	425,139,77	443,289,05	475,177,77
Tax	0,000	6,028	9,780	4,983	7,777

Employee performance is inseparable from adequate human resources to create policies to achieve objectives. Human resources are closely related to performance. As shown in table 1, which states that the revenue target from 2019 to 2023 will increase significantly by 64%, it can be concluded that there will be an annual increase of 12.8%. From this, it can be proven that the annual increase in regional tax targets will have an impact on the increased workload of employees of the Pasuruan Regency Financial and Revenue Management Agency. This is also driven by an electronic or digital-based government system that makes it easier for the community to access tax services. Indirectly, with the increase in regional tax targets and the expectation of increased regional revenue, this will certainly also have an effect on the demands or workload that will be given.

Therefore, human resources (HR) within an organization or agency are the main pillars and drivers in achieving the organization's vision and mission [1]. Therefore, companies need quality workers to be able to compete and provide optimal services. One of the efforts that can be made is to increase competitive advantage through effective human resource management, by considering both internal and external factors of the company [2]. The purpose of human resource development is to improve the quality and professional skills of employees so that they can carry out their main duties optimally. Through the development of the skills and competencies of civil servants, which aims to improve the work skills of each employee so that they can carry out their main duties optimally [3].

The development of civil servants' skills and competencies aims to improve the work skills of each employee so that they can carry out their duties more effectively and efficiently [4]. Therefore, public organizations or institutions need to continuously develop human resources because investment in human resource development is an expenditure aimed at increasing human productivity [5]. With good human resources, they will have a competitive advantage and be more difficult to imitate, so that sources of success such as technology, operational processes, market protection, and financial resource acquisition become more efficient and effective [6]. Considering that the human resource development plan is a sustainable plan, it has enormous implications and its implementation requires a continuous learning process to support successful performance improvement. A company or organization is established because it has goals or targets that must be achieved. This is the case with the Pasuruan Regency

Financial and Revenue Management Agency, which always focuses on the performance of its employees.

Regional financial problems are one of the main factors in the implementation of regional autonomy [7]. Although factors affecting regional financial capacity include other supporting variables such as human resources, organization, management, facilities and infrastructure, the importance of regional finances cannot be ignored. These variables cannot be ignored. Mobilizing regional financial resources is considered the most important part of regional government management [8]. Granting broad autonomy to regions aims to accelerate development in order to improve community welfare through improved service quality, empowerment, and active community involvement [9]. Furthermore, broad autonomy is expected to increase regional competitiveness by taking into account the principles of democracy, equality, justice, professionalism, and the potential and diversity of the region.

Employee performance is important for a company's efforts to achieve its goals [10]. Mangkunegara states that performance is the achievement of employee work results in terms of both quality and quantity, obtained in carrying out tasks in accordance with the responsibilities assigned to them [11]. Employee performance includes various factors that influence how employees work and contribute in the workplace. There are several indicators for assessing employee performance, including Work Quality, Work Quantity, Completion of Work, and Responsibility [12].

In improving employee performance, workload, *knowledge sharing*, and change management also play a role [13]. Workload is the amount of work or tasks that must be done by an employee within a certain period of time [14]. According to Suci R. Mar'ih, workload refers to the amount of work that must be completed, such as the number of working hours, the amount of work pressure, or the amount of responsibility for the job. Meanwhile, according to Sunarso in Jeky, Sofia, and Wehelmina, workload is a collection of tasks or activities that must be completed by an organizational unit or individual in a certain position within a certain period of time [6]. An appropriate workload can positively affect employee performance because it can encourage them to reach their full potential. However, if the workload is unbalanced or too heavy, it can have a significant negative impact on employee performance. Other studies state that workload affects employee or staff performance [15] [16] [17].

In addition to workload, *knowledge sharing* also influences employee performance. *Knowledge sharing* is a process whereby an individual or organization shares information, knowledge, and experiences with the aim of mutual learning, improving shared understanding, and enhancing collective performance [18]. These activities can include sharing best practices, guidelines, research, and innovations to encourage mutual growth and success. When employees share their knowledge and experiences, they can learn from each other and develop their skills more quickly. This can improve their ability to complete tasks more efficiently and effectively [19]. By sharing ideas and perspectives, employees can stimulate innovation. Open discussions allow new ideas to emerge, which can lead to creative solutions to complex problems. *Knowledge sharing* builds a culture where continuous learning and growth are encouraged. It creates an environment where employees feel comfortable sharing ideas and collaborating, which in turn can increase morale, loyalty to the company, and improve employee performance. Other studies have found that *knowledge sharing* has an impact on employee performance [20] [21] [22].

Change management plays an important role in efforts to improve employee performance. Change management is an approach used to transform individuals, groups, and organizations toward an ideal future state. According to Coffman and Lutes, change management is a structured method designed to help individuals, teams, or organizations transition from their current state to a better state [23]. Good change management involves clear and open communication with employees about the reasons for the change, its objectives, and its implications for their work. Good communication helps reduce uncertainty and concerns, so that employees are more accepting and supportive of change. Employee involvement in the change process is important to create a sense of ownership of the change. Involving employees in the planning and implementation of change gives them the opportunity to contribute their ideas, feel valued, and increase their commitment to achieving the goals of change. Change often opens up opportunities for innovation. Good change management encourages employees to think creatively and come up with new solutions that can improve efficiency or create added value for the organization. By implementing good change management, organizations can optimize the potential of their employees, increase adaptability to a changing environment, and achieve better overall results. Other studies have shown that change management has an impact on employee performance [24] [25] [26].

However, these findings are inconsistent with other studies that suggest that workload does not affect employee performance [27] [28]. Other studies state that *knowledge sharing* has no effect on employee performance [29]. Still other studies state that change management has no effect on employee performance [30]. Several previous studies have shown a *research gap* in that workload, *knowledge sharing*, and change management do not significantly affect employee performance improvement. There is a gap that is explored in this study, where [31] focuses on community service activities focused on women's empowerment, while this study develops objectives focused on employee respondents. Therefore, this study aims to update the findings from previous studies, as well as retest and refine the conceptual framework by combining the three variables to obtain more valid conclusions and prove the hypothesis that workload, *knowledge sharing*, and change management have a positive and significant effect on employee performance. Based on the phenomenon, theoretical basis, and gaps in previous research results (*research gap*), the researcher is interested in conducting research entitled "The Impact of Workload, *Knowledge Sharing*, and Change Management on the Performance of Employees of the Regional Financial and Revenue Management Agency of Pasuruan Regency."

Research question : Do workload, *knowledge sharing*, and change management have a positive and significant effect on the performance of employees at the Regional Financial and Revenue Management Agency of Pasuruan Regency?

Research questions:

1. Does the workload variable partially affect the performance variable of BPKPD employees in Pasuruan Regency?
2. Does the *knowledge sharing* variable have a partial effect on the employee performance variable of the Pasuruan Regency Financial and Revenue Management Agency?
3. Does the change management variable partially influence the employee performance variable of the BPKPD of Pasuruan Regency?

SDGs Category : This research refers to SDGs category number 8, which focuses on efforts to promote inclusive and sustainable economic growth, optimize productive labor, and provide decent work for all levels of society.

1.1 Literature Review

Workload (X1). Workload refers to the process undertaken by an individual to complete a specific job or task within a certain period of time under normal circumstances, and is related to indicators. Moekijat explains that workload is the amount of work output or work output records that show the amount of output (work product) of several employees in a particular department. Workload can be viewed from two perspectives, namely objective and subjective. From an objective perspective, workload is measured based on the total time used or the number of tasks completed. Meanwhile, from a subjective perspective, workload is assessed based on an individual's perception of excessive workload, the level of work pressure, and perceived job satisfaction [32]. Meanwhile, according to Utomo, workload is a collection or total of activities that must be completed by an organizational unit or individual in a certain period of time. Workload measurement is defined as a method of obtaining information about the efficiency and effectiveness of task implementation by an organization or position holder, which is carried out systematically through job analysis techniques, workload analysis, or other management methods [33]. The indicators used in measuring workload are as follows [34]: , *Time load, Mental effort load. Psychological stress load.*

In some cases, high workloads can motivate employees or staff to improve their performance, especially if they feel that the challenges can be overcome and there are appropriate rewards or recognition. However, excessive or unbalanced workloads often cause stress, fatigue, and burnout. This can reduce employee performance, decrease productivity, and increase error rates. Other studies state that workload affects employee performance [15] [16] [17]. However, these results differ from other studies that state that workload has no effect on employee performance [27] [28].

Knowledge Sharing (X2). *Knowledge sharing* is a method or activity in knowledge management used to provide and disseminate knowledge, ideas, experiences, and skills of individuals, departments, organizations, institutions, or companies to lay the foundation for cooperation. *Knowledge sharing* is part of knowledge management that creates ideas and innovations that contribute to the sustainable development of an organization. Chen believes that knowledge sharing is interpersonal communication, including communicating with others and receiving knowledge, and one of the main ways of knowledge transfer is human interaction [35]. Meanwhile, according to Lin, *knowledge sharing* is a culture that includes social interactions in which employees exchange knowledge, experiences, and skills across departments or organizations [36]. There are five indicators for measuring *knowledge sharing*, as follows [37]: Communication Dimension, Social Interaction Dimension, Experience Dimension, Relationship Dimension, and Trust Dimension.

By sharing knowledge, which is indirectly a form of individual contribution, employees can acquire new skills and knowledge that can improve their competence

and performance feedback [38]. This often leads to improved performance, as employees become more skilled and better prepared to handle challenges in their work. Knowledge sharing can facilitate innovation and creativity by allowing employees to access different perspectives and new ideas. This can result in better and more effective solutions to problems, which in turn can improve team or individual performance. Overall, knowledge sharing has great potential to improve employee and organizational performance, provided it is done in a structured manner and supported by a supportive work culture. Other studies state that *knowledge sharing* affects employee or staff performance [20] [21] [22] [31]. Other studies state that *knowledge sharing* has no effect on employee or staff performance [29].

Change Management (X3). Change management is a structured process that involves applying the knowledge, tools, and resources needed to influence individuals affected by the change. Wibowo explains in his book 'Change Management' that change management is a systematic process used to drive change in those affected by the process [39]. Meanwhile, according to Prof. PhD. J. Winardi, change management is an effort made by managers to manage the change process effectively, which requires an understanding of motivation, leadership, group dynamics, conflict, and communication [27]. There are three indicators in measuring change management, namely [40]: Individual Change, Technological Change, and Leadership Structure Change.

Good change management helps employees adapt to change more quickly and effectively. With clear communication and adequate support, employees can overcome the challenges of change and remain productive, so that their performance is not disrupted. Conversely, if change management is poor or non-existent, employees may experience confusion, stress, or resistance to change, which can reduce their performance. In other words, effective change management can improve employee performance by helping them adapt, feel involved, get the support they need, and manage stress. Conversely, poor change management can cause disruption, decreased motivation, and declining performance. Other studies have found that change management affects employee performance [24] [25] [26]. Other research also states that change management has no effect on employee or staff performance [30].

Employee Performance (Y). Performance is defined as the level of achievement of an activity or policy in realizing a goal. Performance can also be interpreted as the results or work achievements of an employee while working in a company, in accordance with the responsibilities assigned. According to Wilson Bangun, performance is the result obtained by a person in carrying out their duties in accordance with predetermined work standards [41]. Sedarmayanti also states that performance is the work results achieved by an employee during their employment, where these results must be clearly demonstrated and accounted for in accordance with the employee's behavior in the company [42]. Meanwhile, according to Wibowo, performance refers to the work done by employees, which is then followed by the achievement of results from the work that has been done while at the company [43]. There are four indicators in measuring employee or staff performance, namely [12]: Work Quality, Work Quantity, Completion of Work or task implementation, and Responsibility.

Conceptual Framework as shown on figure 1.

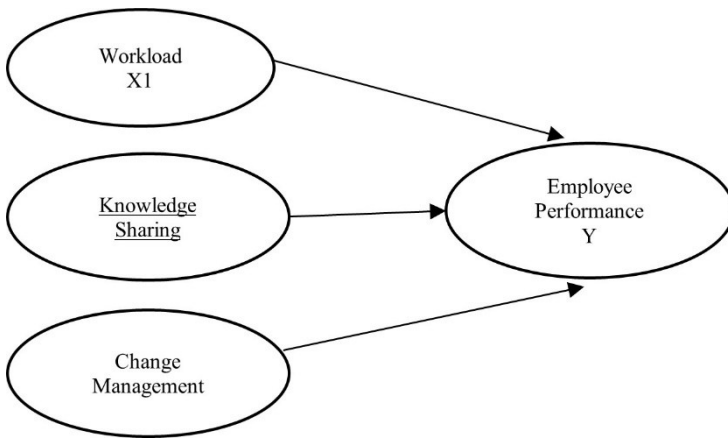


Fig.1. Conceptual Framework

Hypothesis

H1: Workload has a positive and significant effect on employee performance

H2: *Knowledge sharing* has a positive and significant effect on employee performance

H3: Change Management has a positive and significant effect on Employee Performance

2 Methodology

This study uses quantitative and survey methods. According to [43], quantitative research is a method based on positivism philosophy, used to study a specific population or sample. Data is collected through research instruments, then analyzed statistically with the aim of testing the formulated hypotheses. The quantitative method can also be described as a research method that focuses on populations or samples with specific characteristics, and the sampling technique is usually random [44].

Data collection techniques were carried out by distributing questionnaires and analyzing them using quantitative or statistical methods to test predetermined hypotheses. In Fahmi and Supardi, a questionnaire is a data collection tool used by researchers to provide respondents with a list of questions or written statements to answer [45]. Therefore, a questionnaire functions as a list of questions or statements containing indicators of the variables being studied.

2.1 Population and Sample

The subjects of this study included all employees of the Regional Financial and Revenue Management Agency in Pasuruan Regency. Meanwhile, the sample taken consisted of all civil servants at the Regional Financial and Revenue Management Agency in Pasuruan Regency, totaling 80 people, so that the total number of respondents in this study was 80 people. The sampling technique used was purposive sampling, which is a technique for determining samples based on certain considerations or criteria. The sampling criteria used in this study were: 1.) Respondents were employees in Function III, Function IV, Planning Function, or Finance Function at the Regional Revenue and Financial Management Agency in Pasuruan Regency. 2.) Respondents were civil servants at the Regional Financial Management and Revenue Agency in Pasuruan Regency with more than 2 years of service. 3.) Respondents were civil servants who held positions or authority in the field of finance and administration.

The data sources in this study consist of primary and secondary data. Primary data was obtained directly from employees at the Regional Financial Management and Revenue Agency (BPKPD) of Pasuruan Regency through the distribution of questionnaires containing structured questions. These questionnaires were designed to gather information directly from respondents in order to gain an in-depth understanding of the research subject. Meanwhile, secondary data was collected through literature studies covering scientific journals, reference books, academic papers, and relevant information sources from the internet that supported the research topic. For the information collection method, this study used a questionnaire approach as the main instrument. The answers obtained from respondents were then measured using a 5-point Likert scale, ranging from a score of 1 (strongly disagree) to 5 (strongly agree), to measure the intensity of perception or attitude towards the statements presented. Data analysis was performed using a parametric statistical approach, as the data used was ratio-scaled and met the requirements of normal distribution. Several statistical analysis techniques used in this study included:

Validity and reliability tests, to examine the quality of the research instruments; multiple linear regression analysis, to examine the simultaneous and partial effects between variables; hypothesis testing, to examine initial assumptions about the relationships between variables; and the coefficient of determination (R^2), to measure the extent to which independent variables explain dependent variables. The entire analysis process in this study was supported by modern statistical software, namely SmartPLS, which helped simplify data processing and present the results accurately and systematically.

2.2 Operational Definitions

Workload (X1). Workload is the number of tasks that must be completed by BPKPD civil servants within a certain period of time. The workload indicators are as follows:

- Time load: the duration required to complete a task.
- Mental effort load: the level of concentration and thinking required.
- Psychological pressure load: emotional stress experienced as a result of certain demands or responsibilities.

Knowledge Sharing (X2). *Knowledge sharing* is the process of sharing knowledge, skills, and information to improve the efficiency and effectiveness of BPKPD civil servants' work. The indicators for measuring *knowledge sharing* are as follows:

- Communication dimension: the manner of conveying and understanding messages, both directly and through social media.
- Social interaction dimension: how individuals relate to and influence each other in various situations.
- Experience dimension: the role of experience in shaping a person's perceptions and knowledge.
- Relationship dimension: how individuals build and manage relationships.
- Trust dimension: the extent to which an individual trusts the integrity and good intentions of others in social and organizational interactions.

Change Management (X3). Change management is the process of planning, preparing, implementing, and evaluating changes in BPKPD civil servants to help them adapt to change and apply strategies to influence and control it. The indicators of change management are as follows:

Referring to the opinion expressed [40], there are three indicators in measuring change management, namely:

- Individual Change: involves transformation in a person's attitudes, behavior, knowledge, and skills.
- Technological Change: changes in hardware, software, information systems, and other technologies.
- Leadership Structure Changes: These may involve changes in hierarchy, responsibilities, or leadership style.

Employee Performance (Y). Employee Performance is the work results achieved by BPKPD ASN employees in carrying out their duties and responsibilities at the BPKPD of Pasuruan Regency. The indicators used to measure employee performance are as follows:

- Work Quality: The level of efficiency and effectiveness of an employee in performing their work.
- Work Quantity: The speed at which tasks are completed.
- Task Completion or Task Execution: An employee's ability to complete assigned tasks with precision and high quality.
- Responsibility: The awareness and commitment of employees to fulfill their responsibilities in performing their work in accordance with their assigned roles and duties.

Data Analysis Techniques. Hypothesis testing analysis to measure measurement models using the formative Partial Least Square (PLS) method, as stated by [53], including:

Partial Least Square (PLS) Test. In accordance with the opinion expressed in [46], the PLS method, which is a multivariate statistical approach, is used to evaluate the relationship between influencing variables and variables that are directly and indirectly affected. Partial Least Square is a statistical test model that has a Structural Equation Model (SEM) which has a basis of variance in conducting research concepts in solving problems regarding research data, small research sample sizes, multicollinearity, and missing data, which are the objectives of multiple linear regression analysis. Then, according to [47], the formative measurement model assumes that indicators have an influence on the research construct, where there is a relationship between the research indicators and the research model construct. The Partial Least Square method is chosen for its accuracy as a prediction tool that is considered relevant for solving problems that focus on existing phenomena from parameter estimation and interpretation, which are used as validity so that research accuracy can be predicted. In accordance with Chin's 1998 opinion in [47], there are several value criteria in the Partial Least Square model, including:

Outer Model Analysis. This analysis is used to evaluate whether the model estimation can be used as a basis for measurement, as well as to ensure the validity and reliability of the data. This outer model analysis also explains the relationship between indicators representing latent variables and observed indicators from this analysis, including:

The values of formative indicators and their constructs must be significant (Significance of Weights).

Multicollinearity testing is performed to determine the relationship between indicators. By looking at the variance inflation factor (VIF) value, which ranges from five (5) to ten (10), it is concluded that the indicators show multicollinearity (Husain, 2015).

Inner Model Analysis. Inner model analysis is an evaluation stage that aims to assess the relationship between latent variables based on substantive theory. One of the techniques used in this analysis is R-square, which serves to measure the construction of dependent variables. In the Partial Least Square (PLS) method, the R-square value of each dependent variable is analyzed to evaluate the quality of the inner model. In this study, the hypothesis was tested at a significance level of 5 percent (0.05), which means a 95% confidence level in assessing the validity of the hypothesis. This was done by comparing the significance value of 0.05 (5%):

If the sig value is less than 5% (< 0.05), it means that there is an effect of variable x on variable y (direct testing) or an effect of variable x on variable y with a mediating variable if H_0 indicates rejection and H_a indicates acceptance (indirect testing).

If the sig value is greater than 5% (> 0.05), it means that in direct testing, variable x does not affect variable y, and in indirect testing, variable x does not affect variable y with mediating variables. Therefore, H_0 can be accepted.

Before testing the influence of variables, validity and reliability tests are conducted to assess the credibility of each question in the questionnaire. Next, a t-test and

coefficient of determination (R^2) test are conducted. The t-test is used to assess the influence of independent variables on dependent variables by comparing the calculated t-value and the table t-value. If the t-value is greater than the t-table and the significance is < 0.05 , the hypothesis is accepted. The R^2 test measures the extent to which independent variables affect dependent variables, with values between 0 and 1—the higher the value, the more significant the effect.

3 Results And Discussion

3.1 Descriptive Analysis

Descriptive analysis is used to obtain information about the respondents' answer trends based on the results of the questionnaire distribution for each component in each variable. Description of respondents based on gender: The identity of respondents by gender can be seen in Table 2, which shows that of the total 147 respondents, it can be seen that:

Table 2. Characteristics of respondents based on gender

Gender	Number	Percentage
Male	38	47.5
Female	42	52.5
Total	80	100

Based on Table 2, it is known that there are approximately 42 female respondents and approximately 38 male respondents. This shows that the number of male and female respondents who are civil servants at the Regional Financial and Revenue Management Agency in Pasuruan Regency has a relatively small difference.

Description of respondents based on age group

The description of respondent characteristics based on age groups is presented in Table 3.

Table 3. Characteristics of respondents based on age group

Gender	Number	Percentage (%)
21–30 years	19	23.7
31–40 years old	12	15
41–50 years old	32	40
51–60 years old	17	21.3
Total	80	100

From Table 3, it can be seen that among the characteristics of the respondents, there were 19 respondents aged 21-30 years, 12 respondents aged 31-40 years, 32 respondents aged 41-50 years, and 17 respondents aged 51-60 years. It can be seen that the largest number of respondents are in the 41-50 age group, with 32 respondents.

Description of respondents based on their last education.

The description of respondent idiosyncrasies based on their last education is shown in Table 4:

Table 4. Characteristics of respondents based on their highest level of education

Highest Level of Education	Number	Percentage (%)
High School/Vocational School	15	18.7
D3	18	22.5
D4/S1	27	33.7
Master's	20	25.1
Total	80	100

From Table 4, it can be seen that only 15 respondents had a high school education or equivalent, with details of 18 respondents with a D3 education, 27 respondents with a D4/S1 education, and 20 respondents with an S2 education. From this, it can be concluded that the majority of respondents who are civil servants at the Regional Financial and Revenue Management Agency in Pasuruan Regency have a final education level of D4/S1, namely 27 respondents.

Description of respondents based on length of service.

The description of respondent characteristics based on length of service is presented in Table 5:

Table 5. Characteristics of respondents based on length of service

Length of Service	Number	Percentage (%)
1–10 years	24	30.1
11–20 years	35	43.7
21–30 years	21	26.2
Total	80	100

As shown in Table 5, there were 24 respondents with 1-10 years of work experience, 35 respondents with 11-20 years of work experience, and 21 respondents with 21-30 years of work experience. Among them, respondents with 11-20 years of work experience contributed the highest proportion, with a total of 35 people.

Description of respondents based on employment status.

The description of respondent characteristics based on employment is presented in Table 6.

Table 6. Characteristics of respondents based on employment status

Employment Status	Number	Percentage (%)
Head of Agency/Department	18	22.5
Secretary of Agency/Department	11	13.7%
Head of Finance	12	15
Department Staff	39	48.8
Total	80	100

As shown in Table 6, the characteristics of respondents who are heads of service institutions/departments number 18 people, secretaries of service institutions/departments number 11 people, heads of finance departments number 12 people, and service staff number 39 people. Among the characteristics of respondents based on employment status, service personnel are the largest group, numbering 39 respondents.

3.2 Results of the Measurement Model Testing (OuterModel)

The analysis in this study used the partial least squares (PLS) method. The OuterModel testing first ran the PLS algorithm shown in the figure 2. The analysis output was then evaluated by testing the convergent validity, discriminant validity, and reliability of the measurement model (external model).

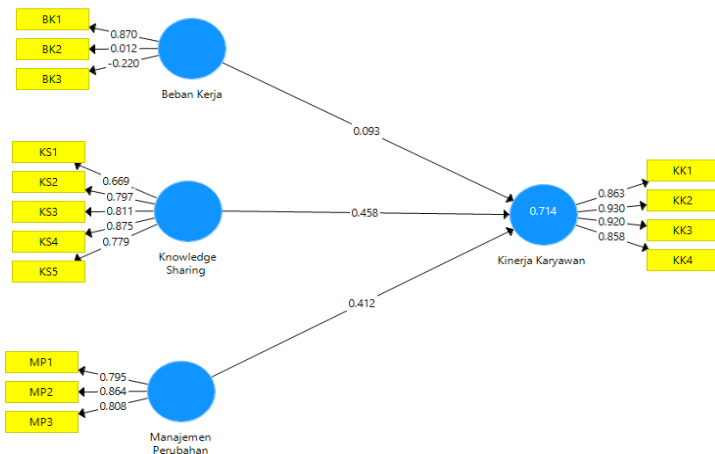


Fig.2 PLS Algorithm

3.3 Results of Convergent Validity Testing

Convergent validity has reflective indicators based on factor loadings in the scaled model. If the factor loading value is greater than 0.7, it is considered an ideal or valid measure that indicates a reliable indicator of the construct being measured. A value of 0.5–0.6 is still acceptable as a sufficient indicator, but if the value is less than 0.5, it needs to be removed from the model. According to the PLS algorithm, the data is calculated and the factor loading values are shown in the table 7.

Table 7. Loading Factor

	Workload	Knowledge Sharing	Change Management	Employee Performance
BK1	0.870			
BK2	0.712			
BK3	0.720			
KS1		0.769		
KS2		0.797		
KS3		0.811		
KS4		0.875		
KS5		0.779		
MP1			0.795	
MP2			0.864	
MP3			0.808	
KK1				0.863
Household 2				0.930
KK3				0.920
KK4				0.858

The factor loadings shown in Table 7 prove that all factor loadings above 0.7 are valid and can be used for further research and have been fulfilled. To meet convergence, each construct must have an average variance extracted (AVE) value. The AVE values resulting from the PLS algorithm are as follows:

Table 8. AVE Values (*Average Variance Extracted*)

Variable	Average Variance Extracted (AVE)
Workload	0.768
Knowledge Sharing	0.622
Change Management	0.677
Employee Performance	0.798

Table 8 shows that the AVE values of each construct are above 0.5 (>0.5). It can be concluded that *the convergent validity* of the data has potential validity for further testing.

3.4 Results of Discriminant Validity Testing

The discriminant validity of reflective indicators can be seen in the *cross loading* values between the indicators and their constructs. This is presented in the table 9.

Table 9. AVE Values (*Average Variance Extracted*)

	Wor kloa d	Knowledge Sharing	Change Managemen t	Employee Performance
B K 1	0.87 0	0.663	0.584	0.535
B K 2	0.71 2	0.673	0.625	0.732
B K 3	0.62 0	0.838	0.620	0.658
K K 1	0.69 1	0.673	0.638	0.863
K K 2	0.68 9	0.795	0.821	0.930
K K 3	0.64 6	0.733	0.737	0.920
K K 4	0.68 8	0.671	0.632	0.858
K S 1	0.60 7	0.669	0.534	0.468
K S 2	0.64 9	0.797	0.675	0.647
K S 3	0.51 8	0.811	0.711	0.682
K S 4	0.50 4	0.875	0.710	0.770

K	0.81	0.779	0.598	0.562
S	5			
5				
M	0.84	0.703	0.795	0.705
P	7			
1				
M	0.74	0.675	0.864	0.656
P	8			
2				
M	0.72	0.650	0.808	0.596
P	1			
3				

3.5 Reliability Test Results

The reliability measure of a model is used to test the level of reliability or consistency of a construct in measurement. This test is conducted to demonstrate the accuracy, consistency, and precision of the instrument in measuring the structure. In other words, reliability reflects the consistency of the measuring instrument for the same phenomenon. Reliability measurement in research can be done through Cronbach's alpha value and composite reliability value. Presented in the table 10.

Table 10. Reliability testing

	Cronbach's Alpha	Composite Reliability
Workload	0.710	0.866
Knowledge Sharing	0.847	0.891
Change Management	0.762	0.863
Employee Performance	0.915	0.940

From Table 10, it can be seen that the Cronbach's alpha and composite reliability values for each variable are above 0.70, indicating that each construct variable is reliable or valid in this study.

3.6 Multicollinearity Test Results

The multicollinearity test aims to determine whether there is a correlation between independent variables. The detection of multicollinearity in an indicator is done by looking at the Variance Inflation Factor (VIF) value, which is presented in the table 11.

Table 11. Multicollinearity Test.

	VIF
BK1	1.139
BK2	1,082
BK3	1,056
KK1	2,100
KK2	1,004
KK3	2,705
KK4	2,956
KS1	1,851
KS2	1,822
KS3	2,552
KS4	2,720
KS5	1,854
MP1	1,363
MP2	1,907
MP3	1,707

Based on the table 11, it can be concluded that there is no multicollinearity between the independent variables. This can be seen from the VIF value, which is below 5, in accordance with the recommended limit in the PLS method.

3.7 Structural Model Testing Results (*Inner Modal*)

R-Square Test Results. The R-Square test is used to explain the influence of the latent variable oxygen on the endogenous latent variable that has a substantive influence. The results of the PLS Algorithm process for the R-Square value can be seen in Table 12.

Table 12. R-Square Test

	R Square	Adjusted R-Square
Employee Performance	0.714	0.703

An R-Square value of 0.714 means that the model can explain 71.4% of the phenomenon/problem of employee performance, while the remaining 28.6% is influenced by other variables (besides work motivation, work discipline, and work environment) that are not included in the model and *error*.

3.8 Results Hypothesis Test

Based on the results of the significant weight test, the hypothesis from the T-Statistic or P-Value can be accepted or rejected. If the T-Statistic > 1.96 or the P-value <1.96 or the P-Value >0.05, then the hypothesis is rejected.

Table 13. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic (O/STDEV)	P Values
Workload > Employee Performance	0.093	0.008	0.114	0.815	0.415
Knowledge Sharing > Employee Performance	0.458	0.484	0.183	2.507	0.012
ss	0.412	0.375	0.197	2.091	0.037

The Table 13 show that employee performance is also influenced by Workload (X1), which is indicated by a T-statistic value of 0.815 or less than 1.96, with a P-Value <0.05, namely 0.415. It can be concluded that workload does not have a significant effect on employee performance.

The hypothesis test results show that employee performance is also influenced by Knowledge Sharing (X2), which is indicated by a T-statistic value of 2.507 or more than 1.96, with a P-Value <0.05, namely 0.012. It can be concluded that Knowledge Sharing has a significant effect on employee performance.

The hypothesis test results show that Employee Performance is also influenced by Change Management (X3), which is indicated by a T-statistic value of 2.091 or more than 1.96, with a P-Value of <0.05, namely 0.037. It can be concluded that Change Management has a significant effect on Employee Performance.

3.9 Discussion Workload affects Employee Performance

The results of data analysis show that workload has a positive and insignificant effect on employee performance. The duration and level of concentration and thinking required by BPKPD ASN employees in completing a task within a certain period of time do not have a significant effect on the work results achieved by BPKPD ASN employees in carrying out their duties and responsibilities at the BPKPD in Pasuruan Regency. This study is in line with studies conducted by [27], [28], and [48]. It is not in line with studies [15], [16], [17], and [49].

The indicators of time load, psychological pressure load, and psychological stress load do not have a significant contribution to BPKPD civil servants. This refers to the duration required to complete a task, increasing concentration in thinking, and emotional stress experienced due to certain demands or responsibilities, which cannot affect the performance of BPKPD civil servants. The results of the study show that even though Regional Tax and Fiscal Agency (BPKPD) employees have to do a lot of work

every day, this does not make them feel burdened and does not affect their work performance. This means that the workload of Regional Financial and Revenue Management Agency (BPKPD) employees does not affect their performance. The driver for the Exceeding Potential task indicator is quite high, meaning that most employees do not always work to their full potential. This can be seen from the fact that the tasks of employees who serve the community are quite heavy and must be completed quickly and responsively, so it is not uncommon for employees to perform tasks beyond their capabilities. The work disruption index is high, meaning that employees often encounter disruptions or technological disruptions outside the work environment while working.

3.10 Knowledge Sharing Influences Employee Performance

Based on the results of the analysis, it can be concluded that knowledge sharing has a positive and significant effect on employee performance at the Regional Financial and Revenue Management Agency (BPKPD). This means that the more optimal the implementation of knowledge sharing, the higher the employee performance will be. Conversely, if the implementation of knowledge sharing is not optimal, employee performance will tend to decline. The results of this study are in line with studies conducted by employees [20], [21], [22], and [50].

Knowledge sharing can improve performance as measured by indicators of communication, social interaction, experience, relationships, and trust. The greatest contribution is to the knowledge sharing indicator. This can be interpreted to mean that knowledge sharing involves the ability of employees to interact and communicate with one another in a social context. This is supported by the majority of respondents, most of whom have a D4/S1 education, who strongly agree that good social relationships between employees help create a pleasant work environment, followed by work, team collaboration, and fair company management in decision-making. This indirectly shapes the character of respondents who have the opportunity to learn and develop, so that their level of understanding and ability to convey information is highly reliable. The knowledge sharing possessed by the Regional Revenue and Finance Agency (BPKPD), particularly knowledge-based experience, needs to be shared by senior staff in certain fields with new staff through discussions or the preparation of documents discussing how to complete work, so that the timeliness of work completion can be improved and time can be used effectively. As stated by [51]

3.11 Change Management Affects Employee Performance

The results of the study show that change management has a significant effect on employee performance, meaning that change management has the greatest influence on employee performance at the Tax and Fiscal Management Agency (BPKPD) of Pasuruan Regency. This means that the better the change management, the better the employee performance. The impact of change management can be reflected in the quantity of output, output cycle, work participation, and attitude towards change management from each change management established by the company. This study is in line with studies conducted by [24], [25] and [26], but it is not in line with study [30].

From the results obtained, it can be seen that the indicator with the greatest influence and the highest change management estimate value is organizational structure change. Meanwhile, when measuring employee performance, the indicator with the highest indicator value and highest estimated value is the quality of work provided by leaders. This shows that the organizational structure change carried out by the Pasuruan Regency Financial and Revenue Management Agency has had a positive impact on the performance of each employee in terms of work quality. Change management is able to improve performance as measured by the indicators of individual change and leadership structure change. The largest contribution to the change management indicator is in the individual change and leadership structure change indicators. This can be interpreted as meaning that these changes involve a transformation in a person's attitude, behavior, knowledge, and skills. This is inseparable from the influence of changes in leadership structure, which consist of changes in hierarchy, responsibilities, or leadership style. This is supported by the majority of respondents aged 41-50 who strongly agree that changes in the work environment or personal life have influenced the way respondents take action and that communication between leaders and team members has changed since the leadership structure change. Therefore, they try to adapt to the changes.

4 Conclusion

Based on the results of the research conducted, it can be concluded that in order to improve the performance of employees of the Regional Financial and Revenue Management Agency (BPKPD) in Pasuruan, change management is needed that involves transformation in attitudes, behavior, knowledge, and skills. There needs to be a change in the leadership structure consisting of changes in hierarchy, responsibilities, or leadership style in order to create significant change. Employee performance improvement is most influenced by workload, by reducing time constraints, mental effort, psychological pressure, and emotional, mental, and psychological stress experienced by an individual as a result of demands or stress from various situations or responsibilities. This study shows that there are limitations to research that does not involve training in organizations. Therefore, the researchers recommend that future research involve organizational training.

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