

ORIGINAL RESEARCH ARTICLE

Beyond Structural Simplification

Bureaucratic Cultural Transformation and Resistance to Organizational Change—Evidence From Tangerang Regency, Indonesia

Ani Martini , Muhammad Fadhil Marwan

Institut Pemerintahan Dalam Negeri, Sumedang, Indonesia

animartini22377@gmail.com

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Abstract: Bureaucratic simplification in Indonesia was introduced to reduce hierarchical layers and promote a more agile, professional, and performance-oriented public administration; however, structural reform does not automatically transform deeply embedded bureaucratic cultures and work practices. This study examines the characteristics of bureaucratic culture following bureaucratic simplification and explains the factors underlying resistance to change within the Tangerang Regency Government. A qualitative phenomenological design was employed through in-depth semi-structured interviews, limited observations, and document analysis involving officials directly affected by position equalization and those responsible for its implementation. Data were analyzed using thematic analysis supported by NVivo 14 through systematic coding, categorization, theme development, and interpretation. The findings reveal five interrelated dimensions: hierarchical culture and decision centralization, administrative–digital accountability culture, structural–functional transitional culture, functional work culture, and resistance to change. Resistance emerged as the dominant theme, reflected in role ambiguity, career uncertainty, competency gaps, passive resistance, and defensive adaptation. Although team-based work, multitasking, data-driven coordination, service responsiveness, and professionalization have begun to develop, these practices remain constrained by hierarchical authority, dependence on formal directives, and structurally oriented work identities. This study conceptualizes post-simplification bureaucracy as a hybrid transitional culture in which emerging functional practices coexist with persistent structural norms, while resistance signals unresolved tensions surrounding authority, occupational identity, competence, career certainty, and organizational support. Effective bureaucratic simplification therefore requires sustained change management, clear role and career arrangements, competency development, empowered team leadership, and institutionalized team-based work systems.

Keywords: bureaucratic simplification; position equalization; bureaucratic culture; resistance to change; functional official.

1. Introduction

Over the past two decades, governments worldwide have pursued bureaucratic reform to create public organizations that are more adaptable, service-oriented, and performance-driven. The increasing complexity of public service delivery, accelerated digital transformation, rising demands for accountability, and the need for cross-sectoral coordination have placed growing pressure on public bureaucracies to move beyond rigid, hierarchical, and procedure-centered arrangements. Public administration reform should therefore be understood not merely as the introduction of new policy instruments, but as an institutional transformation involving changes in authority, work processes, administrative capacity, and organizational culture (Haug et al., 2024; Pollitt & Bouckaert, 2017). Effective reform consequently requires alignment between organizational structures, work systems, human resources, and the values that shape bureaucratic behavior.

In Indonesia, bureaucratic simplification was introduced to reduce excessive hierarchical layers and transform government organizations that had long been slow-moving and structurally oriented. At the policy level, the reform converted administrative positions into functional positions and introduced new work arrangements intended to strengthen professional expertise, collaboration, and performance-based responsibility. However, bureaucratic simplification should not be reduced to the elimination of hierarchical levels or the renaming of positions. Its substantive objective is to transform how authority is exercised, how coordination is organized, and how public officials understand their roles and responsibilities. Formal structural change does not readily produce behavioral transformation when inherited values, routines, power relations, and institutionalized work practices remain deeply embedded in everyday bureaucratic life (Klemsdal et al., 2022; Schein, 2010).

The central challenge of bureaucratic simplification lies in the tension between the requirements of the new work system and the persistence of traditional bureaucratic culture. Classical bureaucracy is founded on hierarchy, division of labor, procedural compliance, formal authority, and a clearly defined chain of command (Weber, 1978). Although these principles provide administrative discipline and predictability, they can also reproduce dependence on structural positions, centralized decision-making, hierarchical supervision, and procedural certainty. The transition from administrative to functional positions affects not only formal job design but also occupational identity, bureaucratic status, coordination networks, perceived authority, and career certainty. Consequently, public officials may respond through overt resistance, passive opposition, uncertainty, or defensive adaptation because organizational change is interpreted through rational calculations as well as emotions, perceptions, and lived experiences (Oreg et al., 2011; Pircher Verdorfer & van Ginkel, 2024). These tensions are examined in the Tangerang Regency Government, where bureaucratic simplification has required officials to adapt from structurally oriented roles to functional and team-based work arrangements.

One institutional response to these challenges has been the development of team-based work systems, instituted through work teams, team leaders, performance dialogues, performance agreements, and operational performance indicators. The transition to functional positions requires clear responsibilities, understandable performance expectations, workable coordination arrangements, and credible accountability mechanisms. Research on organizational change in the public sector shows that reform outcomes depend not only on policy design but also

on how formal policies are translated into everyday practices by organizational units and implementing actors (Klemsdal et al., 2022; Kuipers et al., 2014). Team-based arrangements may therefore serve as an intermediary mechanism between structural reform and behavioral transformation, provided that they are supported by effective communication, leadership, performance feedback, and organizational learning.

Strengthening the adaptive capacity of public officials is equally important. Functional position development, competency enhancement, team rotation, technical assistance, and the integration of digital performance-management systems may reduce uncertainty and provide officials with the resources required to perform their new roles. However, the effectiveness of these mechanisms depends on whether they create role clarity, organizational support, and professional legitimacy. Recent studies show that negative reactions to change can disrupt work adjustment, whereas normative commitment to change helps public employees remain focused on organizational responsibilities and public purposes (Pircher Verdorfer & van Ginkel, 2024). Resistance in local government should therefore not be interpreted solely as individual unwillingness to comply, but also as a possible reflection of inadequate communication, insufficient organizational support, unclear career prospects, and unresolved questions about occupational identity.

Contemporary research on public-sector reform and organizational change has increasingly shifted from predominantly structural explanations toward cultural, micro-level, and actor-centered perspectives. Resistance is no longer viewed exclusively as an implementation obstacle, but also as a form of adaptation arising from tensions between reform design and local working conditions. Klemsdal et al. (2022) show that street-level managers undertake situational work by adapting reform requirements to local organizational complexity rather than merely reproducing formal policy prescriptions. Similarly, Fred and Mukhtar-Landgren (2024) conceptualize productive resistance as a process through which public-sector innovation is negotiated, bounded, scaled, and moderated. These perspectives suggest that resistance may reveal institutional problems that formal reform designs fail to resolve, particularly those related to authority relations, occupational identities, work routines, and organizational culture.

By contrast, studies of bureaucratic simplification in Indonesia have primarily focused on regulatory design, policy implementation, position equalization, administrative consequences, performance, and human-resource management (Baharudin, 2023; Insani et al., 2021; Maulana et al., 2022). Although these studies provide important insights into the formal implementation of reform, they offer limited explanations of how bureaucratic culture is reproduced after structural simplification, how officials negotiate the boundary between structural and functional roles, and why resistance persists within local government organizations. Consequently, bureaucratic simplification has not yet been adequately examined as a process of cultural transformation rather than merely structural reorganization.

This study addresses three related gaps. First, the literature has not sufficiently explained how formal structural reform interacts with deeply embedded bureaucratic culture in shaping officials' everyday behavior. Second, limited empirical research has examined equalized functional officials as actors occupying a transitional space between structural and functional work systems, particularly how they reconstruct authority, occupational identity, coordination, and career expectations. Third, local government remains underexplored as a socio-organizational arena in which national simplification policy is interpreted, negotiated,

and modified through local work practices and intra-organizational relations. These gaps are important because regulatory compliance alone cannot produce meaningful bureaucratic transformation when organizational culture remains inconsistent with the logic of the new work system.

The novelty of this study lies in conceptualizing bureaucratic simplification as a negotiated cultural transformation and interpreting resistance as an institutional signal of unresolved tensions surrounding authority, occupational identity, competence, career certainty, and organizational support. Moving beyond an assessment of formal policy implementation, this study examines how public officials interpret structural changes, negotiate their roles, and adapt their work practices within the emerging functional work system. This perspective is important because reducing hierarchical layers without transforming bureaucratic behavior may produce organizations that are formally leaner but continue to operate through hierarchical, procedural, and structurally authoritative practices.

Accordingly, this study aims to analyze the characteristics of bureaucratic culture following bureaucratic simplification and explain the factors underlying resistance to change within the Tangerang Regency Government. Academically, it contributes to the literature on bureaucratic reform, public-sector organizational culture, and resistance to change by demonstrating how formal reforms are interpreted and negotiated through everyday organizational practices. Practically, the findings provide insights for the Tangerang Regency Government and other local governments in designing more adaptive change-management strategies through clearer policy communication, professional development, organizational support, and the institutionalization of collaborative work systems. Based on these objectives, the study addresses two research questions: (1) What are the characteristics of bureaucratic culture following bureaucratic simplification in the Tangerang Regency Government? and (2) What factors generate resistance to change during the transition from structural to functional work arrangements?

2. Methods

This study employed a qualitative approach with a phenomenological design to examine the characteristics of bureaucratic culture and the factors underlying resistance to change following the implementation of bureaucratic simplification in the Tangerang Regency Government. A qualitative approach was selected because the study sought to understand how public officials interpreted and experienced changes in position, authority, occupational identity, coordination, career prospects, and work practices rather than to measure statistical relationships among variables. Qualitative inquiry is appropriate for exploring social phenomena through meanings constructed by participants within their natural organizational settings (Creswell & Poth, 2017).

A phenomenological design was used because the primary focus of the study was the lived experience of public officials affected by position equalization and the transition from structurally oriented work arrangements to functional and team-based work systems. Phenomenology enables researchers to examine how participants understand and assign meaning to a shared experience (Moustakas, 1994). Bureaucratic simplification was therefore treated not only as a formal restructuring policy but also as an organizational experience involving changes in occupational identity, authority relations, workload, coordination patterns, and adaptation to new performance expectations.

The study was conducted from late May to early June 2026 within the Tangerang Regency Government, Banten province, Indonesia. Tangerang regency was selected because its organizational complexity and its implementation of position equalization across several regional agencies provided a relevant setting for examining cultural and behavioral changes following bureaucratic simplification.

The unit of analysis was the experience of public officials in interpreting and adapting to the transition from structural positions and hierarchical work arrangements to functional positions and team-based work systems. The analysis focused on how formal policy changes were translated into everyday organizational practices, including decision-making, coordination, performance management, occupational identity formation, competency adjustment, and responses to organizational change.

Participants were selected purposively based on their knowledge of, involvement in, and direct experience with bureaucratic simplification and position equalization. Purposive sampling is appropriate in qualitative research because it enables researchers to select participants who can provide rich and relevant information about the phenomenon under investigation (Patton, 2014). The study drew on interviews with nine officials. Because several officials held more than one role, the three role categories set out in Table 1 total 12 role assignments rather than 12 individuals. The first category consisted of two officials responsible for organizational and personnel policy, including policy formulation, coordination, and personnel management. The second category comprised five officials with coordinating or team leadership roles who were directly involved in managing work teams and implementing the new work system. The third category consisted of five equalized functional officials who had directly experienced changes in position, authority, occupational identity, workload, career expectations, and coordination mechanisms.

Participants were drawn from several regional agencies, including Bagian Organisasi [Organization Division] and Bagian Pemerintahan [Government Affairs Division] of the Regional Secretariat of Tangerang Regency; Badan Kepegawaian dan Pengembangan Sumber Daya Manusia [Civil Service and Human Resources Development Agency] (BKPSDM); Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu [Investment and One-Stop Integrated Services Office] (DPMPTSP); Dinas Pemberdayaan Masyarakat dan Pemerintahan Desa [Community and Village Government Empowerment Office] (DPMPD); the Inspectorate; and other agencies directly affected by bureaucratic simplification. This composition enabled the study to compare the perspectives of policy managers, coordinating officials, and employees directly affected by the reform.

The adequacy of the data was assessed through thematic saturation. Saturation was examined after interviews with two to three participants within each informant category, when additional interviews no longer generated substantially new codes,

Table 1. Composition of Research Participants

Participant Category	Role in Bureaucratic Simplification	Role Assignments
Organizational and personnel policy officials	Policy formulation, coordination, and personnel management	2
Officials with coordinating or team leadership roles	Coordination of work teams and implementation of the new work system	5
Equalized functional officials	Direct experience of position and work-system changes	5
Total		12

Note: Categories are not mutually exclusive. Three officials held both team-leader and equalized-functional roles; the nine individuals interviewed account for 12 role assignments.

Source: Processed by the authors, 2026.

categories, or explanations related to bureaucratic culture and resistance to change. The remaining interviews were used to confirm the consistency and stability of the emerging themes across categories.

Data were collected during this period from primary and secondary sources. Primary data were obtained through in-depth interviews and limited observations, while secondary data were collected through document analysis. The in-depth interviews were conducted using a semi-structured interview guide that allowed participants to describe their experiences openly while maintaining consistency across the main research topics. Qualitative interviews are intended to obtain descriptions of participants' lived worlds and interpret the meanings attached to their experiences (Brinkmann & Kvale, 2014). The interviews explored experiences of position equalization, changes in authority and occupational identity, coordination practices, performance expectations, competency readiness, functional career prospects, adaptation strategies, and overt or covert forms of resistance.

Each in-depth interview lasted approximately 60 minutes and was conducted at the research site. With participants' consent, the interviews were audio-recorded and subsequently transcribed verbatim. Field notes were also prepared to document contextual information, significant expressions, organizational situations, and our initial analytical reflections. Limited observations were conducted to examine everyday work interactions, coordination patterns, team leadership practices, performance dialogues, and officials' adaptation to functional work arrangements. Documentary data included regulations, organizational structures, position maps, job-analysis documents, workload-analysis documents, performance agreements, employee-performance documents, internal guidelines, and institutional policies related to bureaucratic simplification and team-based work.

Data were analyzed using thematic analysis, which provides a systematic procedure for identifying, organizing, and interpreting patterns of meaning within qualitative data (Braun & Clarke, 2006). The analysis was conducted iteratively through six stages. First, all interview recordings were transcribed verbatim, and the transcripts, observation notes, and documentary materials were read repeatedly to develop familiarity with the data. Second, initial coding was conducted inductively by assigning descriptive labels to statements concerning authority, structural identity, coordination, performance accountability, competency, career uncertainty, teamwork, adaptation, and resistance. Third, closely related codes were compared and grouped into preliminary categories. Fourth, these categories were developed into higher-order themes representing recurring patterns across participants and data sources. Fifth, the themes were reviewed against the coded extracts and the complete dataset to assess their internal coherence and distinctiveness. Sixth, the final themes were defined, named, and interpreted in relation to the research objectives and relevant literature on bureaucratic culture and organizational change.

Table 2. Data Structure of the Thematic Analysis

First-Order Concepts	Second-Order Themes	Aggregate Dimensions
Waiting for instructions; dependence on leadership decisions; limited discretion	Reliance on formal directives and centralized decisions	Hierarchical culture and decision centralization
Performance applications; reporting requirements; document completion	Administrative and digital performance formalization	Administrative–digital accountability culture
Loss of structural authority; ambiguity of functional responsibilities; identity adjustment	Structural–functional role transition	Structural–functional transitional culture
Team coordination; multitasking; data-based services; cross-functional assignments	Emerging functional work practices	Functional work culture
Career concerns; competency gaps; passive opposition; defensive adjustment	Individual and organizational responses to uncertainty	Resistance to change

Source: Designed by the authors, 2026.

The analytical structure was organized through first-order concepts, second-order themes, and aggregate dimensions, as shown in [Table 2](#).

NVivo 14 was used to organize the qualitative database, store transcripts, manage codes, compare coding references across files, develop parent and child nodes, and visualize relationships among themes. NVivo 14 functioned as a data-management and analytical support tool, while the interpretation of meaning and the development of themes remained our responsibility.

The trustworthiness of the findings was strengthened through source triangulation, methodological triangulation, member checking, peer discussion, and an audit trail. Source triangulation involved comparing the perspectives of organizational and personnel policy officials, officials with coordinating or team leadership roles, and equalized functional officials, while methodological triangulation was conducted by comparing interview findings with observational notes and documentary evidence. Member checking involved two participants from each informant category, resulting in a total of six participants, who reviewed preliminary summaries and interpretations to confirm whether the findings accurately reflected their experiences and organizational context; their feedback was then used to clarify meanings, refine several categories, and strengthen the interpretation of the final themes. Peer discussion was conducted within the research team to examine alternative interpretations, review the coding structure, and reduce individual researcher bias, while an audit trail was maintained through interview records, coding notes, category-development documents, theme revisions, and analytical memos. Together, these procedures supported the credibility, dependability, confirmability, and transferability of the findings, as set out by [Lincoln and Guba \(1985\)](#).

3. Results and Discussion

3.1. Results

3.1.1. Overview of the Thematic Findings

[Table 3](#) presents the number of files and coding references generated in NVivo 14 for each research theme and subtheme. The table shows how the empirical data were disaggregated into parent and child nodes during coding. The file count indicates how widely a theme is distributed across interview transcripts and other data sources, and the reference count indicates how many coded statements relate to that theme. The table therefore conveys both the structure of the thematic coding and the empirical density of each theme in accounting for bureaucratic culture and resistance to change following bureaucratic simplification.

Resistance to change is the leading theme, with 87 coding references across 9 files, making it the study's principal empirical finding. It appears in the subthemes of confusion about the new role, passive and covert resistance, competency gaps and adaptation readiness, defensive adaptation options, and concerns about functional careers. The next most heavily referenced themes are functional work culture (72 references), structural–functional transitional culture (70), and hierarchical culture and decision centralization (69). These results indicate that bureaucratic simplification has stimulated functional work, team-based work, multitasking, and service responsiveness, but that the transition remains strongly shaped by inherited arrangements that sustain centralized decision-making and by uncertainty among officials who have moved from structural to functional roles. Administrative–digital accountability culture appears in 8 files with 50 references, indicating that

Table 3. Distribution of Research Themes, Subthemes, Files, and Coding References

Parent and Child Nodes	Files	References
Hierarchical Culture and Decision Centralization	6	69
A culture of bureaucratic prudence	4	9
Reduced formal authority	5	20
Reliance on formal directives	5	13
Coordination that is still structurally oriented	5	11
Leadership as the center of decisions	5	16
Administrative–Digital Accountability Culture	8	50
Administrative formalities	4	11
Performance application reinforcement	4	6
Challenges of digital system integration	4	6
Report orientation and document fulfillment	6	18
Onboarding on performance documents	6	9
Structural–Functional Transitional Culture	9	70
Adaptation to the new work system	5	8
Position-based bureaucratic identity	6	18
Shift from structural to functional positions	6	15
Remnants of old structural patterns	7	17
Changes in the organizational structure of the bureaucracy	8	12
Functional Work Culture	9	72
Coordination of data- and evidence-based services	5	11
Responsive, one-stop service	5	12
Team-based work patterns	6	10
Multitasking and cross-functional work	8	23
Professionalization of functional positions	9	16
Resistance to Change	9	87
Confusion about the new role	5	19
Passive and covert resistance	5	21
Competency gaps and adaptation readiness	7	16
Defensive adaptation options	8	11
Concerns about functional careers	9	20
Implementation of Bureaucratic Simplification	7	9
Agile work model	1	1
Functional officials as a result of equalization	2	2
Simplification of bureaucratic structures	6	6

Source: NVivo 14 coding output, processed by the authors, 2026.

accountability practices are increasingly mediated by performance applications, reporting obligations, and administrative documentation. Implementation of bureaucratic simplification carries only 9 references, which suggests that this theme functions as policy context, while the analytical focus rests on how bureaucratic actors enact, interpret, and respond to the effects of that policy.

Table 3 shows that the themes occur with differing intensity across the data, but the counts do not show how the themes and subthemes connect to one another in shaping a pattern of bureaucratic culture after bureaucratic simplification. Figure 1 therefore maps the logical and empirical relationships among the nodes, indicating

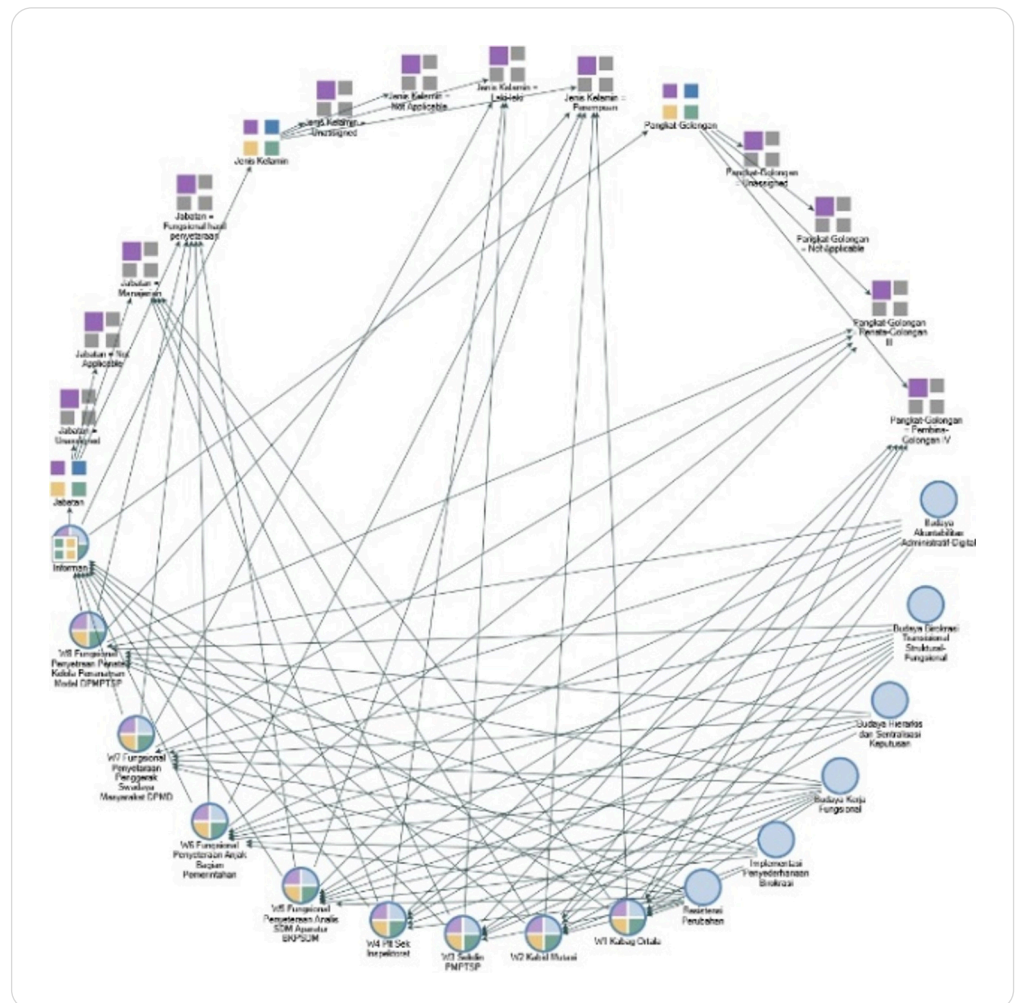


Figure 1. NVivo Project Map of Relationships among Research Themes, Subthemes, and Data Sources

Source: NVivo 14 coding output, processed by the authors, 2026.

that the findings form an interconnected web of meaning rather than a set of separate thematic categories.

Figure 1 shows that the main themes stand in complex relationships with the subthemes and data sources reported in Table 3. The density of connecting lines suggests that resistance to change does not exist in isolation but is closely linked with hierarchical culture, reliance on formal directives, ambiguity over functional roles, competency gaps, and adjustment to the new work system. The relational map is therefore consistent with the interpretation that bureaucratic simplification has been accompanied not only by changes to organizational structure but also by transitional dynamics within bureaucratic culture. In this transition, functional work patterns have begun to emerge, yet they remain influenced by inherited structural habits, centralized decision-making, administrative orientation, and officials' concerns about their functional careers.

3.1.2. Hierarchical Culture and Decision Centralization

The transition from structural to functional positions reduced officials' formal authority, particularly their ability to distribute tasks, control staff, and make operational decisions. Nevertheless, the responsibility for completing organizational work largely remained. An equalized functional official at DPMPSTP explained:

Before bureaucratic simplification, as a section head, I had clearer authority to distribute staff assignments, organize the service process, and make certain operational decisions. After becoming a functional official, that structural authority was reduced. I now play a greater role in analysis, facilitation, and technical recommendations. The responsibility remains substantial, but my position in the chain of command is no longer the same. (Equalized Functional Official, DPMPTSP)

The formal reduction of authority was also accompanied by the persistence of leadership-centered decision-making. Functional officials possessed discretion in technical analysis, but final decisions continued to depend on authorized leaders. A functional official responsible for personnel management stated:

As an Analis Sumber Daya Manusia Aparatur [Civil Service Human Resources Analyst], I can provide analysis, input, and policy alternatives to the leadership. However, final decisions, such as promotion, transfer, or employee placement, remain with the authorized personnel officer and leadership. (Equalized Functional Official and Team Leader, BKPSDM)

A similar pattern was described by an organizational and personnel policy official: “the team leader only assists in this process; decision-making remains with the head of division” (Organizational and Personnel Policy Official, BKPSDM). These findings indicate that structural simplification reduced formal organizational layers without fully decentralizing decision-making. Hierarchical culture persisted through dependence on leadership approval, formal instructions, and structurally established patterns of responsibility.

3.1.3. Administrative–Digital Accountability Culture

Digital performance systems strengthened the documentation of individual and team contributions. At BKPSDM, performance indicators were cascaded from the head of agency to divisions, team leaders, and individual members through performance dialogue and the electronic performance system. An informant explained:

We now use the BKN [Badan Kepegawaian Negara; National Civil Service Agency] electronic performance system. Team leaders prepare annual performance plans, and every team member also prepares an individual performance plan. Performance indicators are cascaded from the head of division to the team leader and then distributed among the team members. (Organizational and Personnel Policy Official, BKPSDM)

Although this system increased traceability, accountability was still strongly associated with administrative documentation. An equalized functional official from Bagian Pemerintahan observed:

Reporting has become more detailed and more individual. Previously, accountability was attached more strongly to the sub-division structure, whereas now each functional official must demonstrate their individual contribution. This is positive for accountability, but it also requires stronger documentation skills. Officials must retain evidence of their work, prepare performance reports, and connect their daily activities with functional-position targets. (Equalized Functional Official and Team Leader, Bagian Pemerintahan)

The emphasis on documents could, however, shift attention away from substantive performance. The same informant cautioned that “the monitoring system still needs to ensure that evaluation does not focus only on the number of documents, but also on their substantive quality” (Equalized Functional Official and Team Leader, Bagian Pemerintahan). Digital systems thus improved administrative traceability but also risked reproducing procedural formalism when performance was interpreted primarily through reports, applications, and documentary evidence.

3.1.4. Structural–Functional Transitional Culture

The transition was not experienced merely as a change in nomenclature. Officials had to renegotiate their authority, occupational identity, workload, and career expectations. The organizational-policy informant described the general situation as follows:

We are still in a transitional process. Structural patterns remain attached even though the positions have been simplified into functional positions. Team-leader roles are therefore still prioritized for officials affected by position equalization, although other staff or experts may sometimes have stronger technical skills. (Organizational and Personnel Policy Official, Regional Secretariat)

This transitional condition was also evident in everyday work. An equalized official at DPMPTSP stated:

Formally, my position changed into a functional position. However, in practice, most of my previous work is still carried out, including coordinating licensing services, checking documents, providing consultations to business actors, and preparing investment reports. (Equalized Functional Official, DPMPTSP)

The ambiguity was especially apparent in the overlap between new functional responsibilities and previous coordinating roles:

As an official resulting from position equalization, we still face ambiguity between functional duties and previous coordinating responsibilities. Sometimes we are considered no longer structural, yet we are still asked to carry out the same coordination functions as before. (Equalized Functional Official, DPMPTSP)

These findings indicate that the post-simplification bureaucracy was neither fully structural nor fully functional. Instead, officials occupied a transitional space in

which new formal identities coexisted with old expectations concerning authority, coordination, and occupational status.

3.1.5. Functional Work Culture

The new work system encouraged coordination through teams, performance targets, and professional expertise. At BKPSDM, work was divided among several teams according to functional areas:

The head of agency cascades the indicators to each division, and the head of division distributes them proportionally to employees through performance dialogue. We are then divided into three work teams: promotion, structural mutation and administration, and rank and salary progression. (Organizational and Personnel Policy Official, BKPSDM)

At DPMPTSP, functional work was closely connected with service responsiveness and technical problem-solving:

I adapt by continuing to study functional-position regulations and rapidly changing licensing rules. I also improve my ability to use digital systems, understand risk-based OSS [Online Single Submission], and strengthen communication with business actors. I discuss many issues with colleagues because this change cannot be managed individually. In public service, teamwork is essential. (Equalized Functional Official, DPMPTSP)

Nevertheless, the emerging functional culture had not yet fully achieved an agile work model. A BKPSDM informant stated:

The agile model has not yet been fully implemented here, possibly because human resources remain limited and budgeting is also a constraint. Account codes cannot simply be changed and must still follow established procedures, much like under the structural system. (Organizational and Personnel Policy Official, BKPSDM)

The results therefore indicate that teamwork, flexibility, digital coordination, and professionalization had begun to emerge, but that their implementation remained constrained by resource limitations, procedural requirements, and inherited structural arrangements.

3.1.6. Resistance to Change

Resistance was rarely expressed as direct rejection. It more often appeared as confusion, hesitation, informal complaints, dependence on instructions, and delayed adaptation. A functional official from Bagian Pemerintahan explained:

Resistance exists, but it is mostly not expressed openly. Employees generally comply with government policy, yet not everyone accepts it immediately at the psychological level. Some feel they have lost their structural position, some worry

about their future career, and others are confused by the demands of functional positions. Resistance therefore appears as doubt, discomfort, and slow adaptation. (Equalized Functional Official and Team Leader, Bagian Pemerintahan)

An official from DPMPD provided a consistent account:

Resistance is mostly psychological and cultural rather than direct rejection of the policy. Its forms include informal complaints, waiting for instructions, limited enthusiasm for adopting new work patterns, and a tendency to continue working in the old way. (Equalized Functional Official and Team Leader, DPMPD)

Career uncertainty was another major source of resistance. A personnel-management official highlighted problems associated with competency tests and educational alignment:

The current problem is that officials seeking promotion must take competency tests, which can be burdensome because those resulting from equalization were not previously accustomed to the functional system. Educational backgrounds are also sometimes not aligned with the functional position, causing promotion applications to be rejected by the supervising ministry. (Organizational and Personnel Policy Official, BKPSDM)

Overall, resistance was produced by the interaction between individual uncertainty and organizational conditions, particularly unclear roles, reduced authority, career uncertainty, competency gaps, persistent hierarchical culture, and insufficient support during the transition.

3.1.7. Synthesis of the Empirical Findings

Following the NVivo project map, which shows the interconnected relationships among research themes, subthemes, and data sources, [Figure 2](#) synthesizes these empirical relationships into a conceptual model. Whereas the project map illustrates the complexity of coding connections across nodes, the model reorganizes the findings into a more analytical structure by positioning functional officials as the central actors who mediate the relationship between bureaucratic culture and the implementation of bureaucratic simplification.

[Figure 2](#) indicates that bureaucratic simplification is shaped by several cultural dimensions operating simultaneously. Functional officials are central actors because they directly experience the shift from structural to functional roles and enact the new work system. However, hierarchical authority, leadership dependence, and administrative–digital accountability continue to influence emerging practices of team-based work, multitasking, professionalization, and service responsiveness. This interaction creates tension between inherited structural patterns and new functional demands, suggesting that bureaucratic simplification is not merely organizational restructuring but a process of cultural adaptation, negotiation, and institutional adjustment.

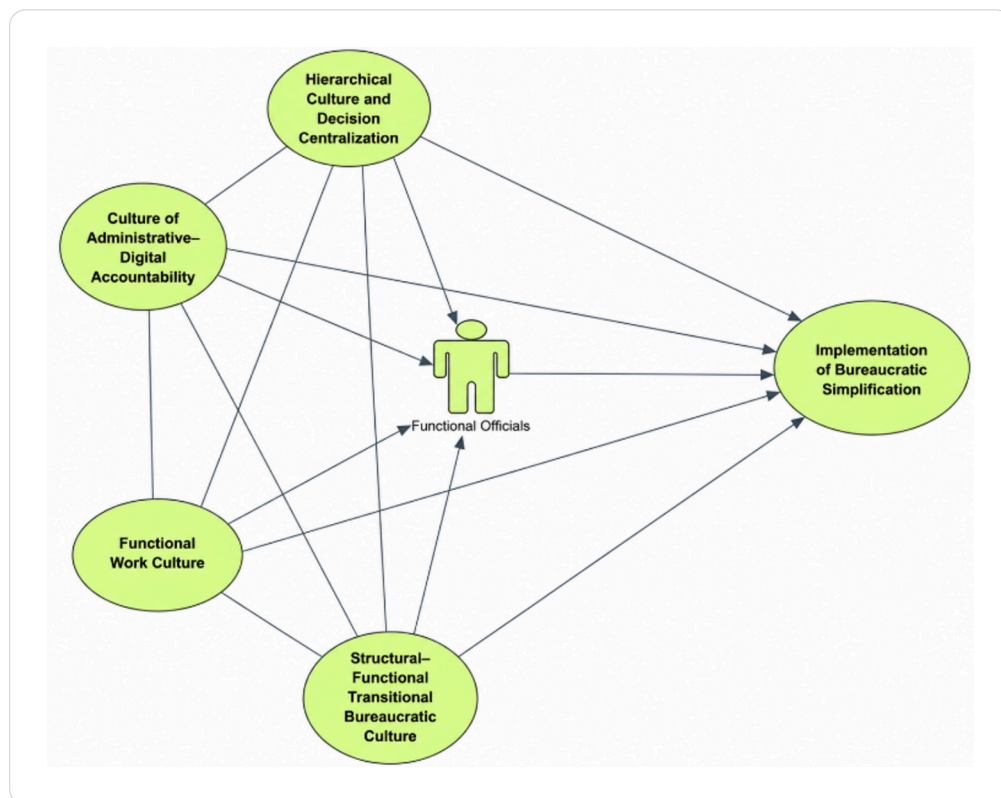


Figure 2. Conceptual Model of Bureaucratic Culture and Functional Officials in the Implementation of Bureaucratic Simplification

Source: Designed by the authors, 2026.

3.2. Discussion

The findings suggest that bureaucratic simplification in Tangerang regency has not produced a complete transition from structural to functional bureaucracy. Instead, it appears to have created a hybrid transitional culture in which new work practices coexist with long-established hierarchical habits. Team-based work, multitasking, digital accountability, and professionalization have begun to develop, yet decision-making still depends heavily on leadership authority and structurally oriented coordination. This pattern is consistent with the view that formal restructuring alone is insufficient to transform everyday bureaucratic behavior and established power relations (Brandtner et al., 2024; Campion, 2018; Ding et al., 2023). It also highlights the importance of leadership in creating an organizational culture that supports adaptation, digital work practices, and employee performance during reform (Pangarso et al., 2022).

Resistance to change was the most prominent finding, manifested in role ambiguity, career uncertainty, competency gaps, passive resistance, and defensive adaptation. These responses should not simply be interpreted as an unwillingness to accept reform. For many officials, the transition created genuine uncertainty about authority, workload, occupational identity, and future career development (Verlinden et al., 2023; Wang et al., 2025). Resistance may therefore obstruct reform, but it can also reveal weaknesses in policy communication, organizational support, and implementation arrangements (Brower & Abolafia, 1995; Ford et al., 2008; Waddell & Sohal, 1998).

This interpretation is consistent with studies showing that resistance is often shaped by uncertainty, perceived loss of control, and changes in occupational identity. Participatory approaches may reduce resistance by strengthening

involvement and shared understanding, whereas cynicism, contextual pressures, and individual differences may intensify negative reactions to organizational change (Oreg, 2006; Schweiger et al., 2018; Stanley et al., 2005). The present study extends these arguments by suggesting that resistance in bureaucratic simplification can also be understood as an institutional signal of unresolved tensions involving authority, occupational identity, competence, career certainty, and organizational support.

The continued influence of hierarchy suggests that reducing organizational layers does not necessarily decentralize decision-making. Previous studies have similarly shown that flatter structures do not automatically expand discretion or weaken centralization when formal authority and established behavioral routines remain dominant (Kaufmann et al., 2019; Park, 2019). Organizational imprinting may reproduce previous patterns within newly designed structures, making adaptation slower and less consistent than expected (Luciano et al., 2026). This finding supports the view that bureaucratic reform is rarely linear and may stall or move backwards when structural change is not accompanied by cultural transformation (Boda & Hajnal, 2025).

Administrative–digital accountability also produced mixed consequences. Performance applications, reporting systems, and digital documentation improved traceability and created clearer records of individual and organizational activities. At the same time, they encouraged officials to associate accountability with document completion and system input rather than with substantive performance. Digitalization may therefore improve information production while also complicating accountability relationships and collaborative performance management (Agostino et al., 2022; Pérez-Durán, 2024). Clear accountability arrangements may support technology use, but they do not automatically foster adaptive or collaborative behavior (Weerheijm et al., 2026). Digital accountability must therefore be connected with organizational learning, substantive evaluation, and cooperation to prevent it from becoming another form of administrative formalism (Barbera et al., 2025).

The structural–functional transition also created hybrid occupational identities. Equalized officials formally became functional officials, but many continued to perform coordinating responsibilities and to understand their roles through previous structural experiences. Similar patterns have been reported in Indonesia, where position equalization has generated varied responses and uneven adaptation among civil servants (Setiady et al., 2025). Politicized appointment practices may further reinforce traditional structural identities (Muhidin & Suswanta, 2023). More broadly, public-sector reform often produces hybrid roles in which bureaucratic and managerial identities coexist rather than replace one another (Leixnering et al., 2018; Mojic et al., 2018). This pattern suggests that bureaucratic reform requires the reconstruction of occupational identity and organizational culture, rather than regulatory compliance alone (Alamaa et al., 2026; Turner et al., 2022).

Despite these tensions, the findings also reveal positive changes. Team-based work, multitasking, service responsiveness, professionalization, and data-driven coordination indicate the emergence of a more adaptive functional work culture. Competency development and digitalization can support professional work practices, while collaborative platforms and evidence-based coordination may improve service responsiveness and accountability (Anggraini et al., 2025; Fatchurrohman et al., 2025; Zamzani et al., 2025). However, these developments require strong leadership, continuous training, adequate infrastructure, and

sustained change management to become institutionalized (Farrel & Fikri, 2025; Nebie & Tbitbi, 2022).

The persistence of hierarchical authority and administrative–digital accountability, together with ambiguity between structural and functional roles and the emergence of functional work practices, indicates that reform outcomes are shaped by the interaction between formal policy design and embedded bureaucratic routines.

4. Conclusion

This study concludes that bureaucratic simplification in the Tangerang Regency Government has produced more than a formal reduction of organizational layers. It has generated a transitional bureaucratic culture in which hierarchical authority, administrative–digital accountability, structural–functional ambiguity, functional work practices, and resistance to change operate simultaneously. Although team-based work, multitasking, service responsiveness, professionalization, and data-driven coordination have begun to emerge, these practices remain influenced by leadership dependence, structurally oriented identities, unclear role boundaries, competency gaps, and uncertainty about functional careers.

The main theoretical contribution of this study is the conceptualization of post-simplification bureaucracy as a hybrid transitional culture. In this setting, new functional practices do not immediately replace established structural norms but coexist and interact with them. The study also suggests that resistance should not be understood only as an obstacle to policy implementation. Role ambiguity, passive resistance, career uncertainty, and defensive adaptation can also function as institutional signals that reveal unresolved tensions concerning authority, occupational identity, competence, career certainty, and organizational support.

Practically, the findings indicate that bureaucratic simplification must be accompanied by sustained change management. The Tangerang Regency Government needs to strengthen policy communication, clarify functional roles and authority, provide continuous mentoring and competency development, establish transparent functional career pathways, empower team leaders, support knowledge transfer, and institutionalize team-based and data-driven work arrangements. Digital performance systems should also be directed toward substantive results, collaboration, and organizational learning rather than merely document completion and procedural compliance.

This study is limited by its focus on a single local government and by the use of a qualitative phenomenological design, which makes the findings context-dependent rather than statistically generalizable. Future research should compare different local governments, include a wider range of functional positions, and apply mixed-method or longitudinal designs to examine how bureaucratic culture, resistance to change, role adjustment, and reform effectiveness develop over time.

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DECLARATIONS

AI Use Statement

Artificial intelligence (AI) tools, specifically ChatGPT and QuillBot, were used solely as supplementary writing aids during the preparation and revision of this manuscript. ChatGPT was used to support paragraph coherence, sentence construction, and language refinement, while QuillBot was used to assist with paraphrasing, grammar checking, and linguistic accuracy. Neither tool was used to design or conduct the research, collect data, perform or interpret the analysis, formulate the findings, or draw the conclusions. The authors retained full responsibility for the manuscript's intellectual and scholarly content. All AI-assisted text was critically reviewed, revised, and verified by the authors to ensure its accuracy, relevance, originality, and consistency with the research evidence.

Author Contributions

Ani Martini contributed to the conceptualization of the study, methodological development, investigation, data collection and processing, analysis and interpretation of the findings. Meanwhile, Muhammad Fadhil Marwan contributed to manuscript preparation and revision. Both authors reviewed and approved the final version of the manuscript and accept responsibility for the integrity and accuracy of the work.

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Competing Interests

The authors declare that they have no conflicts of interest or competing interests associated with this research, its preparation, or publication. No financial, personal, professional, or institutional interests influenced the research process, analysis, interpretation, or reporting of the findings.

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