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Assessing Organizational Restructuring and Crafting Solutions to Manage Workload in Shared Service and Support Unit – PT Telkom Regional III

Anisa Fitri Safarini[1], Nur Budi Mulyono[2]
[1,2] Bandung Institute of Technology, Indonesia

ABSTRACT: This study aims to evaluate the impact of organizational restructuring on employee workload and satisfaction in the Shared Service & Support Unit of PT Telkom Regional III. A mixed-method approach was employed, combining qualitative and quantitative data collected through questionnaires, secondary data, and open surveys or discussions. The analysis results indicate that the average weekly overtime hours increased from 3 hours to 6.7 hours, with 43% of employees reporting a significant increase in workload, 43% indicating high stress levels, and more than 71.4% feeling burdened by their tasks since the restructuring. Furthermore, the factors causing excessive workload were identified using a Fishbone Diagram, which included a 55% reduction in the number of employees from 22 to 10, inefficient work processes, and a lack of technological investment. Based on these findings, workload management strategies were developed using the NASA TLX method and job design principles. These strategies include task redistribution, enhanced employee training, and the use of technology to automate manual tasks. The implementation of these strategies is expected to reduce excessive workload and improve employee well-being and satisfaction, thereby supporting operational efficiency and overall organizational success.

KEYWORDS: Employee Satisfaction, Fishbone Diagram, Job Design, Organizational Restructuring, Workload, NASA TLX.

I. INTRODUCTION

The global telecommunications industry is undergoing rapid changes driven by technological advancements, market trends, and the emergence of new competitors, especially major technology companies like Google, Amazon, and Facebook. To address this global evolution and ensure its market relevance and leadership, Telkom Indonesia has recognized the critical need to adapt and evolve. To tackle these changes, Telkom Indonesia has initiated a strategic transformation program known as the "5 Bold Moves". Figure 1. shows The "5 Bold Moves" framework strategy is designed to build a competitive advantage in digital connectivity, digital platforms, and digital services.

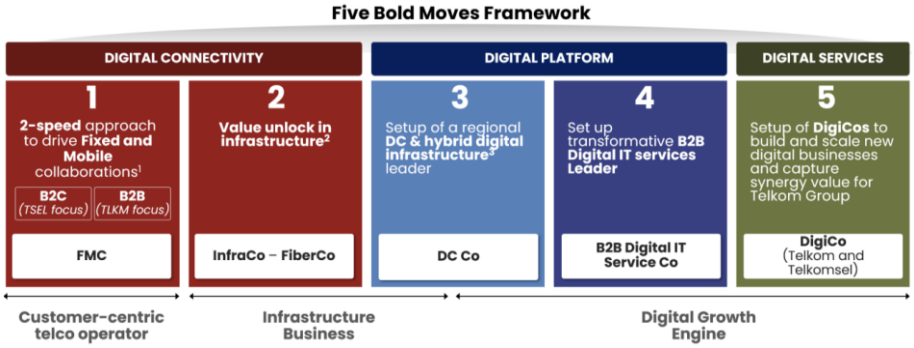

Figure 1. Five Bold Moves Framework

This strategy aims to strengthen the company's position as a world-class digital telecommunications company with the long-term goal of creating higher value for its stakeholders. These strategic initiatives are crafted to anticipate market changes, streamline operations, and enhance customer value propositions. In order to achieve operational efficiency and strategic alignment, the "5 Bold Moves" initiative has driven Telkom to make significant changes within the organization, resulting in organizational restructuring. Based on the change content shown in Table 1, such as job redesign, mergers, and downsizing (Oreg, Vakola, & Armenakis, 2011), Telkom is currently classified as undergoing a major organizational change.

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Table 1. Type of Changes Within Organization

Type	Definition	Examples
Minor organizational change	Adjustments that are confined to specific durations and scopes, with implementation processes that generally honor employees' interests	Enhancements in job design (Holman & Axtell, 2016)
		Adoption of flexible working arrangements (van den Heuvel, Schalk, & van Assen, 2015)
		Implementation of performance-based pay systems (Syrek & Antoni, 2017)
		Planning for significant organizational changes (Korsgaard, Sapienza, & Schweiger, 2002)
Merger & acquisition	The integration of separate companies into one entity. These mergers and acquisitions may be short-term and limited (similar to minor changes) or long-term and extensive (similar to major changes), affecting some employees' employment conditions	Merger of two international corporations (Sverdrup & Stensaker, 2018)
		Acquisition via stock purchases (Magano & Thomas, 2017)
		Merging and demerging of healthcare organizations (Cortvriend, 2004)
Major organizational change	Initiatives that span an extended period and can be ongoing or sporadic (pace), and either align with or drastically alter existing frameworks (scope). These strategic changes are decided by management	Phases of organizational restructuring (McLachlan, MacKenzie, & Greenwood, 2021)
		Restructuring and technological advancements (Schalk, Campbell, & Freese, 1998)
Downsizing/layoffs	The reduction or termination of some or all employment relationships, often paired with significant organizational changes. These downsizing actions are decided by management	Workforce downsizing (Parzefall, 2012)
		Workforce reduction through voluntary employee separation (Arshad & Sparrow, 2009)
		Shutting down production facilities (Stengard, Bernhard-Oettel, Näswall, Ishäll, & Berntson, 2015)

This organizational restructuring is a transformative step towards more effectively aligning resources with the company's core priorities. One organization affected by this is Telkom Regional III, specifically the Shared Service & Support Unit. Not only has the organizational structure changed, but Telkom has also decided to reduce the number of organic employees in this unit from 22 to 10. This underscores the company's commitment to a leaner structure. This reduction is a key aspect of the streamlining process aimed at creating a more agile and responsive organizational framework capable of adapting to the rapidly evolving telecommunications landscape. The impact of this reduction is not only on the organizational structure but also on the workload of the employees. Restructuring organizational have a reputation for disrupting employment relationships (Conway, Kiefer, Hartley, & Briner, 2014). With the number of employees reduced from 22 to 10, the workload that was previously handled by more employees now has to be managed by a smaller team. This can increase work pressure and demand higher efficiency from each individual in the unit. The workload handled by the smaller team also impacts employee satisfaction. In this context, it is important to understand the definitions and concepts of workload. The definition of workload is "the amount of limited worker capacity needed to complete a task or work" (Eggemeier & O'Donnell, 1986). Furthermore, workload is an emerging concept brought about by limited internal capacity for information processing. When faced with a task, people are expected to finish it within a specific amount of time. If the person's limitations prevent them from achieving the desired level of results, there has been a discrepancy between their level of capacity and expectations (Donchin & Gopher, 1986). The purpose of this paper is to measure and analyze the impact of organizational restructuring on the Shared Service & Support Unit's workload and employee satisfaction, identify internal and external factors contributing to the workload, and develop strategies for the Shared Service & Support Unit to distribute work evenly while ensuring

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alignment with the strategic management process. To achieve these objectives, this paper integrates a framework that includes the use of the Fishbone Diagram to identify internal and external factors contributing to workload, NASA TLX to measure workload, validation of findings through expert opinions, and the use of job design methods to redesign existing jobs for balanced workload distribution and cost efficiency.

II. BACKGROUND

The backround of this stufy begins since this organizational restructuring was implemented on July 1, 2023, surveys within the Shared Service & Support Unit have revealed a significant increase in workload. According to internal surveys, the average weekly overtime hours increased from 3 hours to 6.7 hours. However, when reviewed in the context of regulations limiting overtime to 3 hours per day with a weekly maximum of 14 hours, this increase still complies with the policy limits. Nonetheless, the rise in average overtime hours may indicate potential issues in workload management that require further attention to optimize workload balance and employee well-being. According to Telkom's employee well-being policy, the survey results indicate that approximately 43% of employees reported a significant increase in workload and about 43% of employees indicated high levels of stress. Even after the organizational restructuring, employees find it difficult to take the necessary breaks because they often feel overwhelmed with their tasks since the restructuring (as reported by 71.4% of Shared Service & Support employees). This poses a risk of negatively impacting their psychological well-being. According to Telkom's well-being policy, as stated in the Telkom Well-being Wheel Diagram (Figure 2), in the Psychological dimension, Telkom employees need to take breaks and pause from their busy schedules.

Figure 2. Telkom Wellbeing Wheel Diagram

From this data, several measurable gaps have been identified between the ideal conditions expected by the well-being policy and the reality faced by employees. Employees who are supposed to feel comfortable, healthy, and prosperous according to the well-being policy set by the company, are actually experiencing conditions contrary to this policy, feeling stressed and burdened with high workloads. Employees who are expected by the company to contribute well are at risk of reduced contribution due to fatigue from their burdensome tasks. Excessive workloads can negatively impact worker productivity, increase the risk of human error, and create an unfavorable working environment (Bolton, 2023). These conditions emphasize the need for strategic interventions to rebalance workloads and enhance employee well-being. Companies need to implement effective strategies in managing human resources, so companies can determine how to optimize resource utilization and support the achievement of established goals by applying the principles of effectiveness, efficiency, and productivity (Arsi & Partiwi, 2012).

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III. PROPOSED LITERATURE REVIEW AND FRAMEWORK

The framework used in this study integrates several literatures, starting with root cause analysis to identify gaps, particularly related to employee assessments indicating a significant increase in workload since the organizational restructuring. To this end, the fishbone diagram was chosen as the analysis method due to its ability to provide comprehensive guidance for conducting an in-depth root cause analysis. After identifying the causes of increased workload, all employees were given the NASA-TLX questionnaire to measure their individual workloads. However, there is potential bias in this measurement, so this study needs to evaluate the results of NASA-TLX questionnaire. Evaluation is also carried out by comparing the workload questionnaire results before and after the organizational restructuring. Based on the evaluation results, the Senior Manager of Shared Service and Support will determine which types of jobs are suitable for redesign, considering performance optimization. The evaluation results are then used to redesign jobs, considering whether the tasks should be redistributed to other employees, outsourced, or assisted with IT tools. This job redesign is expected not to increase the number of employees, in line with the statement by the Human Capital Director in a national Human Capital forum, emphasizing that Telkom employees need to enhance their capabilities, not just their capacity.

A. NASA Task Load Index

NASA-TLX (National Aeronautics and Space Administration Task Load Index) method is used to analyze the mental workload faced by workers who must perform various activities in their jobs (Hidayat, Pujangkoro, & Anizar, 2013). There are several ways to measure mental workload, one of which is NASA-TLX, developed by Sandra G. Hart from NASA-Ames Research Center and Lowell E. Staveland from San Jose State University in 1981. This method is in the form of a questionnaire developed based on the emerging need for easier but more sensitive subjective measurements of workload (Meshkati & Hancock, 1988).The NASA-TLX method is a mental workload measurement method that divides workload into six dimensions of work element aspects. NASA-TLX is divided into two stages: calculating each scale and assigning a value to each work element. The NASA Task Load Index (NASA-TLX) is the most frequently used scale. The six dimensions of workload in the NASA-TLX method are mental demand (MD), physical demand (PD), temporal demand (TD), performance (CE), effort (EF), and frustration (FR). After that, these six dimensions are combined to create an overall workload score (Bolton, 2023). There are several requirements that must be met when using subjective ratings scientifically, as used to evaluate the NASA-TLX component dimensions. The measurement scales must be reliable, meaning they must provide consistent findings after several observations. The scales must be valid, meaning they must correlate with the phenomena related to the object being measured. Selective scales should only consider the quality being measured and not other factors. The scales need to be used for diagnosis. They ought to be able to identify the causes of variations in the phenomena they are measuring. Additionally, the scales shouldn't interfere. This means that the measurement gathering process shouldn't impede task performance in a way that affects the measurement outcome (Bolton, 2023). To its credit, NASA-TLX has proven to meet these requirements in most cases and has established itself as the accepted method for calculating mental workload. This method has been applied to various analysis domains, translated into over a dozen languages, and generally demonstrated to be at least as sensitive and practical as alternative measures. However, when evaluating psychometric scales like NASA-TLX, the level of measurement is an aspect that hasn't received much empirical attention. The mean and inter-number differences on a scale are related to the level of measurement. As a result, the level of measurement is crucial because it determines what kinds of statistics can be meaningfully applied to measures and how they can be meaningfully, mathematically synthesized into others (e.g., the component workload dimensions becoming the overall workload) (Bolton, 2023). The measurement steps using the NASA TLX method are as follows (Meshkati & Hancock, 1988). The first step is Weighting, where respondents are asked to choose one of two indicators they feel more dominantly causes mental workload for the job, the indicators can be shown in Table 2.

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Table 2. Workload Indicators

No	Mental Workload Indicators		
1	Mental Demand (MD)		Temporal Demand (TD)
2	Temporal Demand (TD)		Performance (CE)
3	Mental Demand (MD)		Frustration Level (FR)
4	Effort (EF)		Performance (CE)
5	Mental Demand (MD)		Physical Demand (PD)
6	Physical Demand (PD)		Frustration Level (FR)
7	Temporal Demand (TD)		Effort (EF)
8	Mental Demand (MD)		Performance (CE)
9	Temporal Demand (TD)		Frustration Level (FR)
10	Physical Demand (PD)		Temporal Demand (TD)
11	Performance (CE)		Frustration Level (FR)
12	Physical Demand (PD)		Effort (EF)
13	Effort (EF)		Frustration Level (FR)
14	Mental Demand (MD)		Effort (EF)
15	Physical Demand (PD)		Performance (CE)

The second step is Rating Provision, where respondents are asked to rate the six indicators of mental workload. The rating given is subjective, depending on the mental burden felt by the respondent, the rating provision questionnaire can be shown in Figure 3.

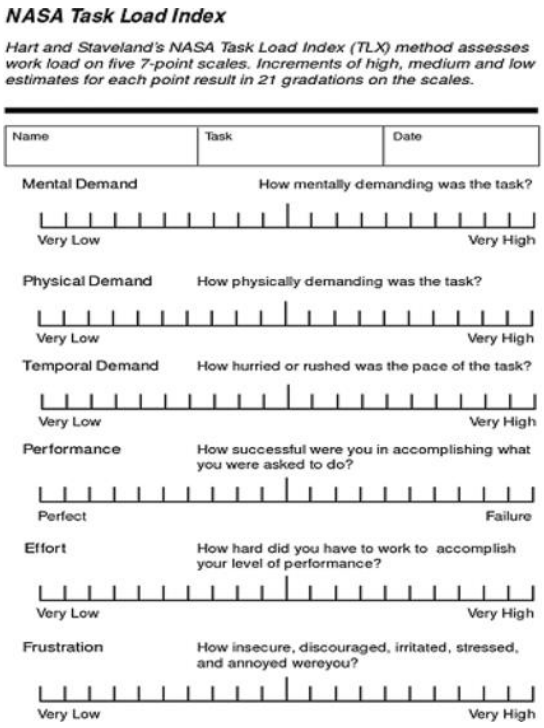

Figure 3. Rating Provision Questionnaire

The third step is Calculating the product value, which involves calculating the multiplication of the rating by the weight factor for each descriptor (Product = rating x weight factor). Thus, six product values are produced for six indicators (MD, PD, TD, CE, FR, EF). The fourth step is Calculating the Weighted Workload (WWL), where the six product values are summed (WWL = Σ product).

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The fifth step is Calculating the average WWL, where the WWL is divided by the total weight sum (Score = Σ product / 15). The sixth step is Score Interpretation in the NASA-TLX theory, the workload score can be categorized as shown in Table 3.

Table 3. Score Interpretation

Workload Category	Value
Low	0 - 9
Medium	10 - 29
Moderately High	30 - 49
High	50 - 79
Very High	80 - 100

In "Assessing Organizational Restructuring and Crafting Solutions to Manage Workload in Shared Service Unit – PT Telkom Regional III," the NASA Task Load Index (NASA-TLX) serves as an assessment tool to evaluate the mental workload of employees. It helps the researcher quantify the perceived workload by measuring factors such as mental demand, physical demand, time pressure, performance, effort, and frustration experienced by employees, providing a comprehensive understanding of the impact of business process changes on workload.

B. Job design

Job design is the function of defining the work activities of an individual or a group of employees within an organizational context, with the aim of organizing work assignments that meet the needs of the organization, technology, and behavior. Good job design is crucial for enhancing productivity, supporting an optimal balance between costs and benefits, and ensuring the effectiveness and efficiency of work patterns. There are three job design methods. First, job enlargement involves increasing the number of activities performed by workers at the same level (Dessler, Human Resource Management, 2005). Job enlargement is done to increase responsibility and duties to minimize boredom. If not implemented carefully, job enlargement can increase role uncertainty and cause role conflict (Lowe, 2003). Second is job rotation, which is the systematic shifting of employees from one job to another at predetermined intervals (Dessler & Varkkey, Human Resource Management, 2009). This promotes organizational learning and increases employee capacity, leading to improved task performance and productivity (Ortega, 2001).Third is job enrichment, which involves providing more variety and responsibility in tasks to enhance motivation and job satisfaction (Ongori, 2007). This can increase employee commitment and loyalty, reversing the negative effects of repetitive tasks that can lead to employee dissatisfaction (Leach & Wall, 2004).

Within the concept of job design, strategies such as job enlargement, job rotation, and job enrichment play important roles. These methods are designed not only to enhance productivity but also to increase employee engagement and satisfaction by providing them with more variety and responsibility in their tasks. In "Assessing Organizational Restructuring and Crafting Solutions to Manage Workload in Shared Service Unit – PT Telkom Regional III," job design theory serves as a framework for understanding and enhancing how jobs can be structured to maximize both productivity and employee satisfaction at Telkom Regional III. Job design helps define the work activities of individuals or groups within an organizational context, with the aim of organizing work assignments that align with the organization's needs, technology, and employee behavior.

C. Strategic management process

Corporate strategy is divided into three main levels: Corporate, Business, and Functional as shown in Figure 4. At the Corporate Level, the CEO, Board of Directors, and other senior executives set the overall goals of the company and make broad strategic decisions. They are responsible for major policies such as acquisitions, diversification, and restructuring. At the Business Level, unit managers and other staff at this level manage Strategic Business Units (SBUs) such as SBU A, SBU B, and SBU C. They focus on competitive strategies like cost leadership, differentiation, and focus to achieve excellence in their respective markets. At the Functional Level, functional managers and workers at this level carry out day-to-day business operations. They implement strategies developed at the business level and coordinate resources across various departments such as marketing, production, and finance to ensure operational efficiency and effectiveness.

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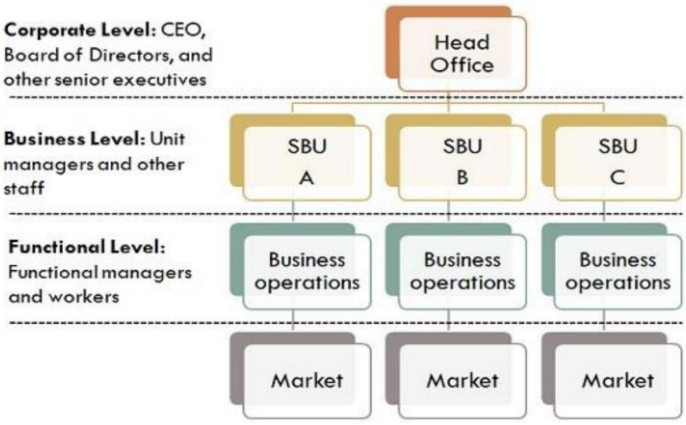

Figure 4. Corporate Strategy Level

In the context of PT Telkom Regional III, this analysis helps understand how the Shared Service & Support Unit adapts its operational functions and human resources to support broader corporate level strategies, particularly in managing workload and stress after organizational restructuring.

D. Fishbone diagram

Root Cause Analysis (RCA) is a method designed to address the questions "what happened", "how did it happen", and "why did it happen". The primary aim of this approach is to identify factors by type, size, location, and timing that result from specific habits, behaviors, and conditions that need alteration to prevent unnecessary mistakes. RCA identifies the origin of a problem by employing specific processes and related tools to uncover the principal cause of an issue (Gozali, Daywin, & Doaly, 2020). The RCA process is structured into five distinct steps: defining the problem, collecting data, analyzing the data, identifying the root causes, and determining corrective actions (Groot, 2021). One commonly used RCA method is the Fishbone Diagram, also known as the Ishikawa Diagram or Cause and Effect Diagram. The Fishbone Diagram is a graphical tool used to explore the various causes of a specific problem or effect. This diagram helps to visually display the potential causes of a problem to identify its root causes. Implementing the Fishbone Diagram involves using the logic scheme shown in Figure 5.

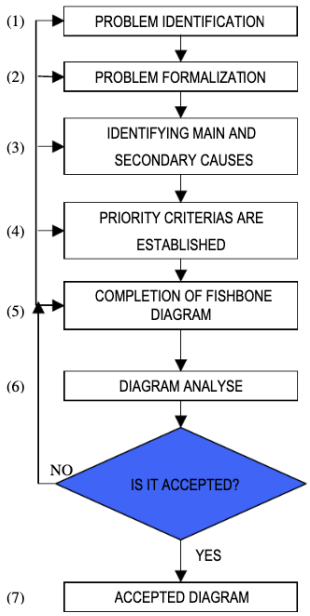

Figure 5. Logic Scheme of Fishbone Diagram Implementation (Ilie & Ciocoiu, 2010)

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The diagram organizes the causes into major categories to identify and classify these causes. Common categories include the 6Ms (Man, Machine, Materials, Method, Measurement, Mother Nature or Environment) or the 4Ps (Policies, Procedures, People, Plant/Technology). This tool is particularly useful in quality management for fault detection and business process improvement. The Fishbone Diagram aids in identifying potential causes of a problem by breaking it down into smaller, specific categories, making it easier for the team to focus on areas that require improvement and develop effective solutions.

E. Conceptual framework

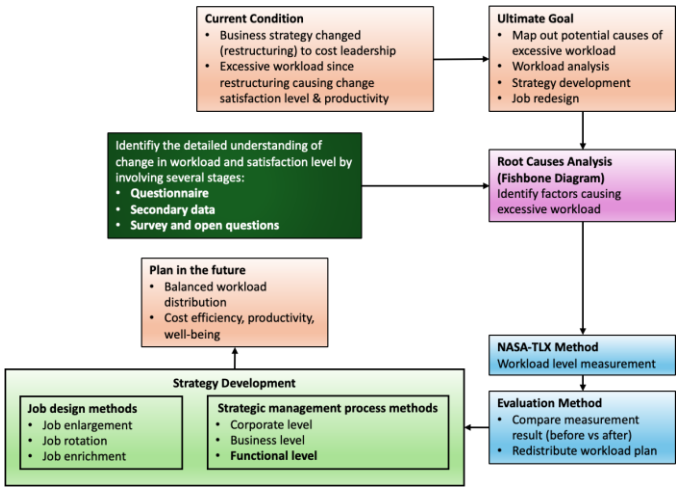

Figure 6. Conceptual Framework

Figure 6. shows the conceptual framework consisting of three main objectives and their associated methodologies. The first objective is to measure and analyze the impact of the streamlining of the Shared Service & Support Unit on employee workload and satisfaction. This will be achieved using three different data sources: questionnaires, secondary data, and open surveys. This approach allows for the comprehensive collection of both quantitative and qualitative data, providing a clearer picture of changes in workload and employee satisfaction following the restructuring. The second objective is to identify and analyze the internal and external factors contributing to excessive workload within the Shared Service & Support Unit. The Fishbone Diagram approach will be employed to identify the root causes of this problem, involving stages such as questionnaires, secondary data, and open surveys. This method provides a deep understanding of the factors affecting excessive workload and how these factors interrelate. The third objective is to develop effective workload management strategies through a mixed-method approach. This includes quantifying the workload using the NASA TLX method and evaluating these findings by comparing measurement results (before and after restructuring) and using expert opinions. Subsequently, strategies will be developed using job design principles such as job enlargement, job rotation, and job enrichment, ensuring alignment with strategic management processes at the corporate, business, and functional levels. These strategies aim to achieve balanced workload distribution, cost efficiency, productivity, and employee well-being in the future.

IV. METHODOLOGY

The methodology used in this paper integrates the NASA-TLX and Job Design. This study adopts a mixed-methods approach, combining qualitative and quantitative research methods. This approach leverages the strengths of each method to provide a more holistic and valid understanding. Qualitative methods allow for in-depth exploration of contexts, while quantitative data is used to verify these findings, resulting in richer and more informed research outcomes. In the data analysis, four phases are carried out, starting from understanding the increase in workload, identifying factors causing increased workload, to measuring workload levels and developing strategies. The choice of tools for each phase is tailored to the specific required pieces of information. This study focuses on a case study occurring in the Shared Service and Support unit of Telkom Regional III, West Java, Indonesia.

A. Data collection methods

This study employs a mixed methods approach, integrating both qualitative and quantitative research methods. Qualitative Methods: This approach is used to deeply explore individual experiences and employee perceptions related to changes in workload and satisfaction. Through surveys, it delves into how workplace changes are perceived and understood by employees, assessing how their

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well-being aligns with the Telkom well-being policy outlined in PK.209.07.01/r.00/HK200/COP-A3000000/2022. Additionally, group discussions, observations, and expert interviews are conducted to gather knowledge and opinions from field experts. This method aids in root cause analysis (RCA), formulating strategies at the functional level, and designing job roles. Quantitative Methods: This approach uses questionnaires and workload calculations with the NASA-TLX method. It provides measurable numerical data, allowing researchers to identify trends, measure changes in workload before and after organizational restructuring, and objectively evaluate intervention outcomes. The NASA-TLX (Task Load Index) is specifically used to assess various aspects of workload, offering a comprehensive view of task load that helps quantify and manage employee workload effectively. This study employs a 'Mixed Methods' approach. 'Mixed Methods' integrates both approaches to leverage the strengths of each method, producing a more holistic and valid understanding. This approach allows for deep exploration of contexts through qualitative data while verifying these findings with quantitative data, resulting in richer and well-informed research outcomes.

B. Data analysis methods

The summary of data collection in this research can be described in four phases. The first phase is understanding the increase in workload and its impact on employee satisfaction following organizational restructuring (duration: 6 months). In this phase, data analysis will be conducted using interviews to obtain direct insights from employees, direct observation of work processes, and questionnaires to measure employee perceptions of workload and satisfaction. The second phase is identifying factors causing the increased workload (duration: 1 month). In this phase, data analysis will be conducted using a fishbone diagram to identify and categorize the causes of the increased workload. The third phase is measuring workload levels and developing strategies (duration: 6 months). In this phase, data analysis will be conducted using both quantitative and qualitative measurements to assess workload levels, as well as collaborating with internal teams and experts to develop appropriate strategies. The fourth phase is long-term evaluation and final analysis (duration: ongoing). In this phase, data analysis will be conducted continuously, evaluating the implementation of strategies and their long-term impact on operations.

V. RESULT AND DISCUSSION

A. Identifying of contributing factors to excessive workload using fishbone diagram

According to Figure 5, regarding the logic scheme of fishbone diagram implementation, this section will identify the factors contributing to excessive workload using the Fishbone Diagram, following the logic scheme. The first step is identifying and formalizing the problem. In this step, a review of events following the organizational restructuring implemented on July 1, 2023, will be conducted. Several major issues were identified, such as increased workload, high levels of stress, and decreased employee satisfaction. Survey results indicated that 43% of employees reported a significant increase in workload, 43% showed high levels of stress, and more than 71.4% felt burdened by their tasks. The second step is identifying the primary and secondary causes. The primary and secondary causes of excessive workload were identified using the Fishbone Diagram. Data were obtained from the team and expert opinions. The team and experts involved in the unit helped categorize the problem causes into major categories such as people, process, and technology. The categories of people, process, and technology were combined with the six NASA TLX dimensions (mental demand, physical demand, temporal demand, own performance, effort, and frustration level) for a more comprehensive analysis. The third step is establishing priority criteria. In this step, collaboration with the Senior Manager of Shared Service and Support was conducted. Priority criteria were established to address the main issues focusing on people, process, and technology. The reasons for selecting these priority criteria are to ensure that the developed solutions can effectively reduce excessive workload, improve process efficiency, and optimally utilize technology to support employee performance and well-being. The fourth step is completing and analyzing the Fishbone Diagram. In this step, the Fishbone Diagram was populated with data from various sources, including formal discussions, direct observations, and historical data evaluation. Identified causes included people, process, and technology, encompassing the reduction in the number of employees, acceptance of stress levels, reduction of outsourced staff, and lack of training. The fifth step is creating the accepted Fishbone Diagram. The final Fishbone Diagram provides a clear overview of the factors causing excessive workload and their impacts, as depicted in Figure 7 below. With this understanding, Telkom can take strategic steps to address these issues, improve employee well-being, and achieve better operational efficiency.

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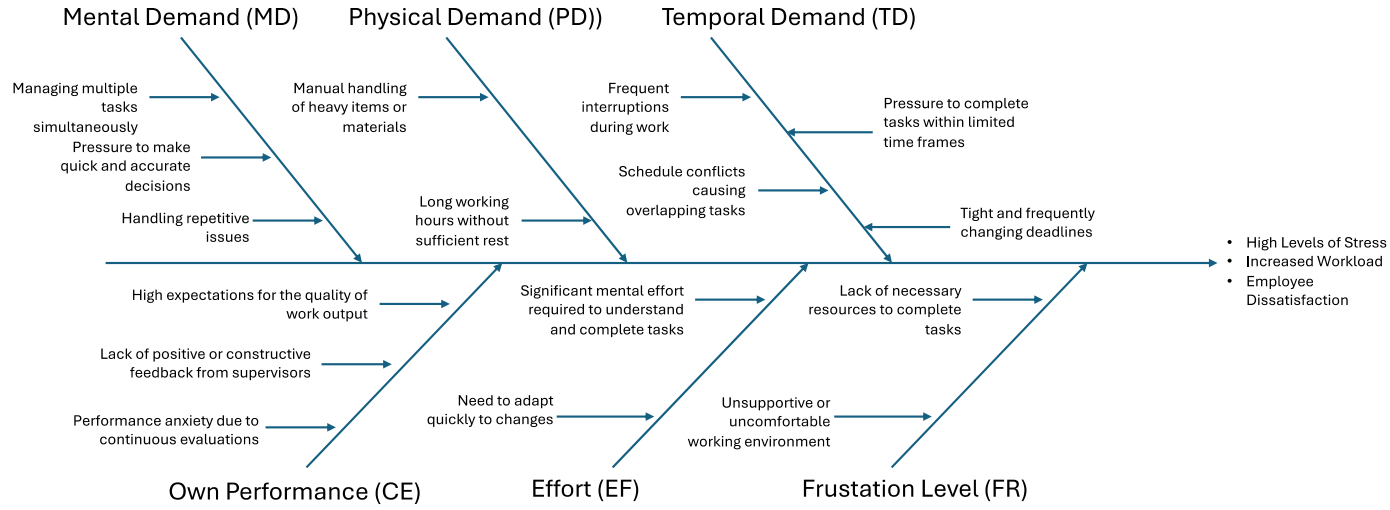

Figure 7. Fishbone Analysis of Excessive Workload

This comprehensive understanding allows Telkom to design appropriate strategic interventions to rebalance workload and enhance employee well-being.

B. Measuring workload level

In measuring workload levels, three methods will be used: surveys using questionnaires, observation, and interviews. The first step is to conduct a survey using questionnaires. Questionnaires were distributed to 10 organic employees in the Shared Service & Support unit using Google Forms. The questionnaire was divided into two parts, the first one is paired comparisons to obtain the weights of workload dimensions and the second one is rating each descriptor on a scale of 1-100 according to the workload experienced by the employees. The second step is observation. Direct observations were conducted on employees' daily tasks. The researcher monitored the daily activities of employees and recorded any complaints raised during management reviews. The last one is interviews. Interviews were conducted with employees and experts to gain deeper insights into the workload they experienced. These interviews were designed to collect qualitative data that complemented the quantitative data from the survey. Research conducted by Murdiyani (2010) also shows that workload has a significant impact on performance. Therefore, it is essential to measure workload comprehensively, as done in this study, which involves surveys, observations, and interviews. This approach will help management to effectively identify and manage workload, ultimately leading to a positive impact on employee performance.Based on the workload measurement using the NASA TLX method is presented in Table 4.

Table 4. Workload Level After Restructuring

No	Position (After Transformation)	Dimensions	Weight Factor	Rating	Product Value	WWL	Average WWL	Score Interpretation
1	SM Shared Service & Support	MD	5	90	450	1260	84	Very High
		PD	1	90	90			
		TD	3	90	270			
		CE	3	90	270			
		EF	3	60	180			
		FR	0	90	0			

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2	Mgr Billing & Payment Collection	MD	4	90	360	1260	84	Very High
		PD	0	40	0			
		TD	3	80	240			
		CE	4	90	360			
		EF	2	70	140			
		FR	2	80	160			
3	Off 2 Billing & Payment Collection	MD	4	80	320	1270	85	Very High
		PD	0	50	0			
		TD	2	80	160			
		CE	3	100	300			
		EF	1	90	90			
		FR	5	80	400			
4	Mgr Finance Service, Tax, and HC	MD	4	80	320	1190	79	High
		PD	1	70	70			
		TD	5	90	450			
		CE	1	70	70			
		EF	1	70	70			
		FR	3	70	210			
5	Off 3 Finance Service, Tax, Human Capital	MD	4	70	280	890	59	High
		PD	0	50	0			
		TD	1	60	60		.,	
		CE	2	40	80			
		EF	3	40	120			
		FR	5	70	350			
6	Off 2 Finance Service, Tax, Human Capital	MD	4	90	360	1010	67	High
		PD	0	60	0			
		TD	2	70	140			
		CE	1	40	40			
		EF	3	40	120			
		FR	5	70	350			
7	Mgr General Support	MD	3	70	210	1200	80	Very High
		PD	2	80	160			
		TD	1	90	90			
		CE	5	90	450			

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		EF FR	3 1	70 80	210 80			
8	Off 2 SAS, Asset, & Facility Management	MD PD TD CE EF FR	4 4 2 1 4 0	80 90 80 70 50 80	320 360 160 70 200 0	1110	74	High
9	Off 1 Secretariat, Public Relation, TJSL	MD PD TD CE EF FR	2 5 4 0 3 1	70 100 90 70 60 80	140 500 360 0 180 80	1260	84	Very High
10	Senior Advisor III	MD PD TD CE EF FR	4 3 1 2 3 2	30 30 30 80 50 40	120 90 30 160 150 80	630	42	Moderately High

C. Evaluating the effectiveness of workload measurement

As previously explained, there was a reduction in the number of employees from 22 to 10 in the Shared Service & Support Unit. Table 5 shows the details of the position reductions, where now one person is asked to perform tasks that were previously handled by 2-4 people. The differences in position names between the periods before and after the transformation reflect the adjustments and expansions of responsibilities and roles assigned to each position within the new organizational structure. As a result of the organizational restructuring, one manager did not receive a managerial position or definitive placement (unmapping). Consequently, this manager became a Senior Advisor III.

Table 5. Reduction of Position

No	Old Position (Before Transformation)	Status (After Transformation)	New Position (After Transformation)
1 2	SM Shared Service **SM General Support**	Transferred **Stay**	Two Positions Merged into One: **SM Shared Service & Support**
3	Mgr Billing & Payment Collection EBIS	Transferred	

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4	**Mgr Billing & Payment Collection CONS**	**Stay**	Two Positions Merged into One: **Mgr Billing & Payment Collection**
5	Off 1 Billing CONS	Transferred	Four Positions Merged into One: **Off 2 Billing & Payment Collection**
6	Off 2 Collection CONS	Transferred	
7	Off 2 Billing EBIS	Transferred	
8	**Off 2 Collection EBIS**	**Stay**	
9	**Mgr Finance Service, Tax**	**Stay**	Two Positions Merged into One: **Mgr Finance Service, Tax, and HC**
10	Mgr HC Service	Transferred	
11	**Off 3 Finance Service**	**Stay**	Two Positions Merged into One: **Off 3 Finance Service, Tax, Human Capital**
12	Off 3 Tax Service	Transferred	
13	Off 3 HC Development	Transferred	Three Positions Merged into One: **Off 2 Finance Service, Tax, Human Capital**
14	**Off 3 HC Planning**	**Stay**	
15	Off 3 HC Service	Transferred	
16	Mgr SAS, Asset, Facility Mgt	Retired	Three Positions Merged into One: **Mgr General Support**
17	**Mgr Secretariat and Public Relation**	**Stay**	
18	**Mgr TJSL**	**Unmapping (Becomes Senior Advisor III)**	
19	Off 2 SAS	Retired	Two Positions Merged into One: **Off 2 SAS, Asset, & Facility Management**
20	**Off 1 Asset and Facility Management**	**Stay**	
21	**Off 1 Secretariat and Public Relation**	**Stay**	Two Positions Merged into One: **Off 1 Secretariat and Public Relation, TJSL**
22	Off 3 TJSL	Transferred	

Senior Advisor III is a position for employees who are in a transition period while waiting for definitive placement and are stationed in units that require their expertise. The placement of Senior Advisor employees is dynamic, depending on the performance of each employee in this role. Senior Advisors are tasked with assisting business units as internal consultants and conducting performance

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evaluations of the business units to which they are assigned. Evaluations for Senior Advisors are based on their assignments, and they may return to the managerial track or individual contributor track if positions become available. After understanding the responsibilities within the old organizational structure and recognizing the adjustments and expansions of responsibilities and roles assigned to each position within the new organizational structure, the next step is to seek internal data from the workload questionnaire results before the organizational restructuring. The workload questionnaire results before the restructuring are presented in Table 6. This is done because the researchers suspect there may be bias in measuring workload after the organizational restructuring due to subjective variations.

Table 6. Workload Level Before Restructuring

No	Position (Before Transformation)	Dimensions	Weight Factor	Rating	Product Value	WWL	Average WWL	Score Interpretation
1	SM General Support (Now : SM Shared Service & Support)	MD PD TD CE EF FR	4 2 3 2 2 2	80 80 80 80 50 80	320 160 240 160 100 160	1140	76	High
2	Mgr Billing & Payment Collection CONS (Now : Mgr Billing & Payment Collection)	MD PD TD CE EF FR	3 1 3 4 2 2	70 30 70 80 70 70	210 30 210 320 140 140	1050	70	High
3	Off 2 Collection EBIS (Now : Off 2 Billing & Payment Collection)	MD PD TD CE EF FR	3 1 2 2 2 5	60 50 70 90 80 70	180 50 140 180 160 350	1060	71	High
4	Mgr Finance Service, Tax (Now : Mgr Finance Service, Tax, and HC)	MD PD TD CE EF FR	3 2 4 2 2 2	50 40 50 50 50 50	150 80 200 100 100 100	730	49	Moderately High

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5	Off 3 Finance Service (Now : Off 3 Finance Service, Tax, Human Capital)	MD PD TD CE EF FR	3 1 2 2 3 4	70 50 50 30 30 60	210 50 100 60 90 240	750	50 ,,	High
6	Off 3 HC Planning (Now : Off 2 Finance Service, Tax, Human Capital)	MD PD TD CE EF FR	4 0 3 1 2 5	80 50 60 30 30 60	320 0 180 30 60 300	890	59	High
7	Mgr Secretariat and Public Relation (Now : Mgr General Support)	MD PD TD CE EF FR	2 2 2 5 2 2	60 70 80 80 60 70	120 140 160 400 120 140	1080	72	High
8	Off 1 Asset and Facility Management (Now : Off 2 SAS, Asset, & Facility Management)	MD PD TD CE EF FR	3 4 1 2 4 1	50 60 50 50 30 60	150 240 50 100 120 60	720	48	Moderately High
9	Off 1 Secretariat and Public Relation (Now : Off 1 Secretariat and Public Relation, TJSL)	MD PD TD CE EF FR	2 4 4 1 2 2	60 90 80 60 50 70	120 360 320 60 100 140	1100	73,33333333	High

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10	Mgr TJSL (Now : Senior Advisor III)	MD PD TD CE EF FR	4 3 1 2 2 3	20 30 20 70 40 30	80 90 20 140 80 90	500	33,33333333	High

As previously explained, NASA-TLX is a subjective assessment method that relies on individuals' perceptions of their workload. These perceptions can vary significantly between different individuals, even for the same tasks. Therefore, there is a risk of inconsistent scaling. The use of different scales by different individuals can also lead to bias. For example, one person may tend to give higher overall scores compared to another, thus making the assessments inconsistent. This issue also applies to employee workload assessments. If workload assessments are based solely on job descriptions, this can result in imbalanced evaluations. To address this imbalance, it is necessary to develop another assessment tool that can reflect mental workload. However, worker activities can essentially be categorized into physical and mental activities (SIMANJUNTAK & SITUMORANG, 2010). To mitigate this potential bias, it was decided to compare the results with the questionnaire data obtained before the organizational restructuring. By comparing the questionnaires before and after the organizational restructuring, management will be able to understand the amount of additional workload and identify which positions have truly experienced an increase in workload and require intervention. The comparison of questionnaires before and after the restructuring has been presented in Table 7. The main reason why the Senior Manager decided to use the approach of comparing questionnaire results is to ensure that evaluations are more objective and based on accountable facts. Senior Manager also wants to maintain fairness in the restructuring process. Fairness is believed to play an important role in maintaining the psychological contract between employees and management. Comparing questionnaires before and after the restructuring can help evaluate whether the restructuring was carried out fairly and transparently, which is important for maintaining employee trust in management and reducing the risk of psychological contract breaches (VAN GILST, SCHALK, KLUIJTMANS, & POELL, 2020). Additionally, this helps in designing appropriate and effective solutions to improve overall working conditions.

Table 7. Summary of Workload Changes

No	Position (Before Resturcturing)	Position (After-Resturcturing)	Score Interpretation (Before Resturcturing)	Score Interpretation (After Resturcturing)
1	SM General Support	SM Shared Service & Support	High	Very High
2	Mgr Billing & Payment Collection CONS	Mgr Billing & Payment Collection	High	Very High
3	Off 2 Collection EBIS	Off 2 Billing & Payment Collection	High	Very High
4	Mgr Finance Service, Tax	Mgr Finance Service, Tax, and HC	Moderately High	High

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5	Off 3 Finance Service	Off 3 Finance Service, Tax, Human Capital	High	High
6	Off 3 HC Planning	Off 2 Finance Service, Tax, Human Capital	High	High
7	Mgr Secretariat and Public Relation	Mgr General Support	High	Very High
8	Off 1 Asset and Facility Management	Off 2 SAS, Asset, & Facility Management	Moderately High	High
9	Off 1 Secretariat and Public Relation	Off 1 Secretariat and Public Relation, TJSL	High	Very High
10	Mgr TJSL	Senior Advisor III	High	Moderately High

D. Developing strategy

Telkom Indonesia is currently implementing a cost leadership strategy aimed at becoming the market leader in terms of cost by offering telecommunications and IT services at lower prices compared to competitors, while maintaining service quality and reliability. As part of this strategy, analyzing functional level strategies becomes crucial, where adjustments in operational functions and human resources must support the business strategy to stay on the path of cost leadership. The company does not desire an increase in outsourcing; instead, employees are currently being offered early retirement to reduce costs, ensuring the cost leadership business strategy remains in effect. Therefore, the functional strategy of the Shared Service and Support unit must adhere to these principles. This unit must strive to manage workload effectively and efficiently, while still adhering to the principles of cost leadership. In this context, the Shared Service and Support unit needs to manage its activities by prioritizing cost efficiency without compromising employee productivity and satisfaction. Consequently, the adopted functional strategy will be able to support Telkom Indonesia's corporate objectives in maintaining its position as a market leader through sustainable cost leadership. To ensure this strategy runs effectively, it is necessary to evaluate the workload experienced by employees. Therefore, to confirm tasks associated with high workloads, interviews were conducted with each position holder. Below are the results of the interviews, which include explanations of the heaviest burdens felt by each position holder. The first position interviewed was SM Shared Service & Support. According to the questionnaire results, the heaviest burden lies in the Mental Demand (MD) dimension with a product value of 450. Based on the interview with the position holder, the tasks of SM Shared Service & Support now combine the duties of SM Shared Service and SM General Support, including managing shared service operations covering finance, tax, billing & payment collection, and TJSL. The high mental demand is due to managing these shared service operations, which require strategic thinking and deep analysis to ensure all operations run smoothly and efficiently. The second position interviewed was Mgr Billing & Payment Collection. According to the questionnaire results, the heaviest burdens lie in the Mental Demand (MD) and Own Performance (CE) dimensions, each with a product value of 360. The high mental demand is caused by the combination of billing & payment collection tasks from two segments, involving many manual activities such as calculating, remembering, and searching. This manual process is prone to human error, resulting in invalid outputs, which significantly increases the mental burden. The third position interviewed was Off 2 Billing & Payment Collection. According to the questionnaire results, the heaviest burden lies in the Frustration Level (FR) dimension with a product value of 400. The high frustration level is caused by the combination of billing and payment collection tasks from four segments. This frustration is exacerbated by the volume and complexity of tasks, error identification and correction, and performance pressure. The fourth position interviewed was Mgr Finance Service, Tax, and HC. According to the questionnaire results, the heaviest burden lies in the Temporal Demand (TD) dimension with a product value of 450. The manager's tasks are a combination of those from Mgr Finance Service, Tax, and Mgr HC Service. The addition of HR tasks after the

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transformation required a quick adjustment to new responsibilities that had never been handled before. The fifth and sixth positions interviewed were Off 3 Finance Service, Tax, Human Capital and Off 2 Finance Service, Tax, Human Capital. According to the questionnaire results, these two positions did not experience a significant increase in workload. However, there was a slight increase in the Frustration Level (FR) dimension for Off 3 Finance Service, Tax, Human Capital, and in the Effort (EF) dimension for Off 2 Finance Service, Tax, Human Capital. The seventh position interviewed was Mgr General Support. According to the questionnaire results, the heaviest burden lies in the Own Performance (CE) dimension with a product value of 450. The task of "Managing social and environmental responsibility (TJSL) initiatives" is considered the most burdensome due to the complexity and variety of programs, compliance with regulations, coordination with multiple parties, impact reporting, and pressure to meet high standards. The eighth position interviewed was Off 2 SAS, Asset, & Facility Management. According to the questionnaire results, the heaviest burdens lie in the Mental Demand (MD) and Own Performance (CE) dimensions, each with a product value of 160. After the transformation, there was an additional responsibility for security aspects, requiring additional knowledge and skills to be learned and applied quickly. The ninth position interviewed was Off 1 Secretariat, Public Relation, TJSL. According to the questionnaire results, the heaviest burden lies in the Physical Demand (PD) dimension with a product value of 500. The high physical demand is caused by the addition of TJSL tasks, which require intense and repetitive physical involvement, event and activity management, and high mobility. The tenth position interviewed was Senior Advisor III. After the transformation, Senior Advisor III was given internal consulting tasks, providing advice and recommendations on sustainability and corporate social responsibility programs based on previous experience and expertise. According to the questionnaire results, Senior Advisor III feels that mental demand and performance remain high even though physical demand and time pressure have decreased compared to the previous role as Manager TJSL.

E. Business solution

After measuring workload levels, evaluating the effectiveness of workload measurement, and determining strategies at the functional level that align with corporate-level strategies, the next step is to determine business solutions. After going through observation, discussion, and consideration stages, it was decided that job redesign will focus on positions that experienced a significant workload increase from "High" to "Very High". After discussions with experts and the internal team, four reasons were identified for why these positions require job redesign. First, management believes it is necessary to focus on positions with very high workloads because these positions are at risk of significantly affecting employee performance, well-being, and productivity. Second, management needs to target positions with very high workloads to ensure efficient resource allocation and a significant positive impact. Third, very high workloads are considered to pose a risk of employee burnout and turnover. Job redesign is expected to improve retention and reduce mental health risks. Fourth, management wants to ensure that workloads within the Shared Service and Support unit are manageable with adequate resources, thereby enhancing performance, motivation, and job satisfaction.

F. Job redesign for each position

Based on expert considerations, even though the Senior Manager of Shared Services and Support has experienced a significant increase in workload from "high" (prior to organizational restructuring) to "very high" (post-restructuring), this is still considered normal for several reasons. First, according to the Job Demands-Resources (JD-R) Model (Bakker & Demerouti, 2007), high mental pressure and workload are inherent aspects of senior management roles. This is balanced by adequate resources such as support, autonomy, and rewards, which are believed to help manage stress and enhance performance. Second, the compensation or salary received for this position reflects the principles of equity theory (Adams, 1963) in motivational theory. Higher remuneration is expected to correspond with greater responsibility and workload, helping to maintain employee satisfaction and motivation. Third, according to the Competency Model developed by Spencer and Spencer (1993), core competencies such as strategic thinking and decision-making are crucial for Senior Managers to achieve effective performance and manage the complexity of their roles (Spencer & Spencer, 1993). Fourth, the Senior Manager position is expected to exemplify good leadership for management, aligning with transformational leadership theory (Bass & Riggio, 2006). This theory posits that effective leaders must be able to inspire and motivate employees through a clear vision and the ability to manage high workloads, ultimately improving overall team performance. Considering these theoretical reasons, the increased workload for the Senior Manager of Shared Services and Support is deemed consistent with the expectations and responsibilities of the role. Therefore, this job redesign will focus on four positions: Mgr Billing & Payment Collection, Off 2 Billing & Payment Collection, Mgr General Support, and Off 1 Secretariat, Public Relation, TJSL.

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Based on interviews with the Billing & Payment Collection Manager, the high levels of Mental Demands (MD) and Self-Performance (CE) are attributed to the combination of billing and payment tasks across two segments simultaneously: EBIS (Enterprise, Business, Government) and CONS (which is now replaced by small and medium enterprises). Previously, billing and collection for these two segments were managed by two different managers. However, after the organizational restructuring, these tasks are now handled by a single manager. The interview revealed that the Billing & Payment Manager feels overwhelmed with performance calculation tasks for billing from Personal Services, SOE Services, Government Services, and Small and Medium Enterprises. This task involves numerous manual activities such as calculating billing ratios, tracking advance payments from customers for unissued invoices, and investigating reasons behind unpaid receivables at Telkom Regional III. The manual activities of the Billing & Payment Manager in calculating billing performance include retrieving receivables data from the MyBrains application, collecting and organizing data, calculating billing performance, and preparing reports in Excel and PowerPoint. Given the current tasks and activities, this study recommends a job redesign for the Billing & Payment Manager by utilizing accounting software or an automated billing platform to streamline data collection and analysis. Automated receivables data analysis can identify trends and anomalies and provide explanations for each unpaid receivable. Repetitive tasks such as data extraction can be outsourced locally. This approach is intended to reduce the manual workload on the manager. By implementing these recommendations, it is expected that excessive manual workload can be alleviated, thereby increasing efficiency and accuracy in managing billing and payments.

Based on interviews with Off 2 Billing & Payment, the employee feels overwhelmed by managing billing and payments across several segments and currently handles many detailed tasks. The position requires ensuring the validity and accuracy of each invoice, managing payment records, and following up on outstanding payments, which involves significant time and manual verification. Additionally, the segments managed each have a set of unique needs and challenges, customer cultures, and different services. This is seen as adding complexity and requiring extra attention, thus increasing their workload. Since the organizational restructuring, the employee needs to understand the needs of each segment and adjust communication and problem-solving approaches. It should be noted that before the transformation, Off 2 Billing & Payment focused solely on billing activities. However, after the transformation, the employee also handles the billing process, which is not automated and involves manually reading and verifying documents every day. This process is considered time-consuming and mentally exhausting, increasing frustration and stress. Additionally, there has not been a systematic knowledge transfer; the employee has been relying solely on sporadic questions to other Telkom Regional offices. Therefore, in this study, the proposed job redesign recommendations for Off 2 Billing & Payment are as follows: When the employee is required to manually check and verify each invoice to ensure there are no errors, this activity should remain the employee's responsibility to ensure accuracy and compliance with company standards. However, repetitive tasks could be outsourced locally. Furthermore, when the employee is asked to follow up on outstanding payments, this activity could be outsourced to a third party or a specialized collection service to reduce the burden on the employee. Additionally, when the company requires the employee to understand the needs and preferences of each segment, the company, specifically Telkom Regional III management, should provide specialized training to the employee on the customer culture and services of various segments. This is necessary to enable the employee to handle various situations more effectively. Moreover, the daily manual reading and verification of billing documents performed by the employee could be outsourced. However, to maintain the quality of the work done by the outsource provider, the employee should first create a detailed checklist of what the outsource provider needs to do to ensure accurate billing verification. At the end of the month, when the employee is required to prepare performance reports under tight deadlines, management could facilitate this by distributing some administrative tasks to other employees with lighter workloads, allowing the staff to focus more on critical tasks with tight deadlines.

Based on the previous questionnaire results, Off 1 Secretariat and Public Relations, TJSL is experiencing a heavy workload in the dimension of Physical Demands (PD). After the transformation, this employee was given additional responsibilities related to TJSL, which expanded and complicated their role. Off 1 Secretariat, Public Relations, TJSL stated that there are two tasks requiring the most physical effort: supporting TJSL initiatives (field visits and site surveys for TJSL activities) and managing the TJSL program while ensuring effective implementation (including on-site supervision). In this study, the job redesign recommendations from the Senior Manager of Shared Services and Support at Telkom Regional III for the employee are as follows: The employee needs to separate tasks that must be performed personally from those that can be outsourced. Tasks that must be done personally include strategic tasks such as supervision and decision-making, including strategic oversight and coordination with other departments, as well as impact reporting, including preparing impact reports for the TJSL program. Off 1 Secretariat and Public Relations, TJSL is

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required to review and ensure that the TJSL program complies with all relevant regulations. Tasks that can be outsourced include clerical tasks that do not require extensive strategic thinking, such as field visits and site surveys. To ensure the quality of these tasks remains high, a third party with expertise in field activities should be selected. Another redesign recommendation is to delegate certain tasks to Senior Advisor III. The reason for this delegation is that the individual in this position has experience as a TJSL Manager, and their skills and knowledge can be utilized to support the success of the current TJSL program. Involving Senior Advisor III is expected to assist in developing TJSL strategies based on their past experience.

Based on the survey and interview results, Mgr General Support feels burdened in the Own Performance (CE) dimension due to the extensive responsibilities involved in managing complex and diverse TJSL programs. The main activities causing significant stress include managing social and environmental responsibility (TJSL) initiatives, which require considerable adaptation and strategic handling to ensure the success of each program. These tasks encompass identifying and developing TJSL programs, ensuring compliance with regulations, coordinating with other departments, monitoring and evaluating the programs, and preparing impact reports. To address this heavy workload, the Shared Service & Support Management of Telkom Regional III recommends several job redesign strategies. Activities that should be retained by Mgr General Support include developing a long-term strategic plan for TJSL programs, identifying key priorities, and creating high-impact program designs. These activities require strategic oversight and expertise from Mgr General Support to ensure alignment with the company's objectives. Activities that can be delegated to Senior Advisor III include conducting feasibility studies, identifying risks, and developing monitoring systems, leveraging the Senior Advisor's extensive experience in the TJSL field. Operational and clerical tasks, such as data collection and analysis, report preparation, and ensuring compliance with quality standards, can be outsourced to third parties. This approach aims to reduce internal workload and improve operational efficiency and effectiveness of TJSL programs.

VI. CONCLUSION AND RECOMMENDATION

There are three conclusions drawn from this study. The first conclusion is that measuring and analyzing the impact of streamlining the Shared Service and Support Unit on employee workload and satisfaction was successfully carried out using three different data sources—questionnaires, secondary data, and open surveys or discussions. This analysis provided a comprehensive overview of how the streamlining affected employee workload and satisfaction. Results show that average weekly overtime hours increased from 3 hours to 6.7 hours, with 43% of employees reporting a significant increase in workload, 43% indicating high levels of stress, and over 71.4% feeling burdened by their tasks since the restructuring. The second conclusion is that identifying and analyzing internal and external factors contributing to excessive workload in the Shared Service and Support Unit was achieved through the use of a Fishbone Diagram. This research successfully identified key factors contributing to excessive workload, including a 55% reduction in the number of employees from 22 to 10, inefficient work processes, and a lack of technology investment. This identification provides a solid foundation for understanding root causes and developing appropriate strategies to address excessive workload. The third conclusion is that developing strategies using a mixed-method approach was accomplished. The research employed the NASA TLX method to quantitatively measure workload and validated findings through expert opinions. The strategies developed are based on job design principles and alignment with the strategic management process, including task redistribution, enhanced employee training, and the use of technology to automate manual tasks. The implementation of these strategies is expected to reduce excessive workload and improve employee well-being and satisfaction.

There are five recommendations for the Shared Service and Support Unit management at Telkom Regional III. The first recommendation is the need for task redistribution from employees with very high workloads to those with lighter workloads. The implementation of task redistribution involves identifying employees with moderate or light workloads and assigning some of the tasks from employees with very high workloads to them. This ensures a more balanced distribution of workloads and prevents overload on certain individuals. Benefits include reducing mental and physical burdens on employees with very high workloads, increasing efficiency, and decreasing the risk of burnout. The second recommendation is the need for providing additional training to improve employees' skills and competencies in handling new and additional tasks. The implementation of employee training enhancement involves organizing training programs focused on skills relevant to new tasks assigned after restructuring, such as time management, new technology usage, and efficiency techniques. Benefits include improving employee competencies, helping employees adapt to new tasks, and enhancing job satisfaction and motivation. The third recommendation is the need for using technology to automate repetitive and time-consuming manual tasks. The implementation of process automation with technology

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involves developing or adopting IT tools and applications that can automate billing and payment collection processes, as well as other administrative tasks. Examples include using accounting software and automated billing platforms. Benefits include reducing manual workload, increasing data accuracy, speeding up work processes, and allowing employees to focus on strategic tasks. The fourth recommendation is the need for outsourcing routine and repetitive tasks. The implementation of outsourcing repetitive tasks involves identifying tasks that can be outsourced, such as data collection, document verification, and routine reporting. Then, finding competent vendors or third parties to handle these tasks. Benefits include reducing internal workload, allowing employees to focus on more strategic core tasks, and improving operational efficiency. The fifth recommendation is the need for developing a system to regularly monitor and evaluate employee workload and satisfaction. The implementation involves using tools such as regular surveys, interviews, and observations to collect data on workload and employee satisfaction. This data is then analyzed to identify trends and areas needing improvement. Benefits include enabling management to respond to workload and employee satisfaction issues, ensuring balanced workloads, and enhancing overall employee well-being.

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