Published by Yayasan Amerta Insan Unggul

DOI: 10.65246

p-ISSN 3063-9840 | e-ISSN 3063-8194

GoodWill Journal of Economics, Management, and Accounting

journal homepage: https://jurnal.amertainstitute.com/index.php/GoodWill/index



The Meaning of Readiness of Toll Road Business Entities in Makassar Toward the Planned Imposition of Value-Added Tax on Toll Road Services

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ARTICLE INFO

Keywords:
Sensemaking; Coerced Readiness; Toll Road VAT; Regulatory Uncertainty; Instrumental Case Study

Publication History:
Received: 20 May 2026
Screening: 05 May 2026
Review: 28 June 2026
Revision requested: 28 July 2026
Revised: 10 August 2026
Accepted: 31 October 2026

ABSTRACT

This study explores sensemaking and the construction of organizational readiness among Toll Road Business Entities in Makassar in responding to the planned imposition of Value-Added Tax on toll road services amid regulatory uncertainty. The study employed an interpretive paradigm and Robert Stake's instrumental case study approach. Primary data were collected through semi-structured in-depth interviews with informants from management, finance, operations, taxation, corporate communication, and information technology functions at PT Makassar Metro Network and PT Makassar Airport Network, as well as an academic or tax expert and a tax consultant. Data credibility was strengthened through cross-checking among informants and examination of relevant information and documents, while analysis involved intrinsic, instrumental, and collective understanding. The findings show that the planned tax was understood not merely as an administrative change but as an interruption to operational stability and business planning. Sensemaking was shaped by collective memory of a similar policy cancellation in 2015, toll road usage characteristics in Makassar, users' price sensitivity, post-pandemic economic recovery, and differing perceptions of fairness. Organizational readiness was constructed through negotiated readiness, preventive compliance, strategic patience, anticipatory framing, and ecosystemic readiness. The synthesis generated the concept of Coerced Readiness, referring to readiness developed under regulatory pressure through business-interest protection, administrative adaptation, and social legitimacy management. The study also identified relational readiness, showing that readiness is shaped by internal capacity and external policy design. These findings contribute to behavioral accounting and taxation by demonstrating that organizational readiness is a contextual and dynamic meaning-making process rather than a binary condition.

1. Introduction

At the beginning of 2026, Toll Road Business Entities (BUJT) in Makassar faced a complex situation concerning the planned imposition of Value-Added Tax (VAT) on toll road services. Through Decree of the Director General of Taxes Number KEP-252/PJ/2025 concerning the Strategic Plan of the Directorate General of Taxes for 2025–2029, the government officially included the imposition of VAT on toll road services as a strategic agenda targeted for implementation in 2028. However, by mid-2026, no operational regulation had specified the collection mechanism, effective tax rate, or technical tax administration requirements that BUJT would need to fulfill. Thus, although the policy had been formally announced as a government agenda, its legal and technical certainty remained unresolved. This condition creates an important organizational problem because businesses must interpret and prepare for a potential regulatory change before the detailed rules governing its implementation are available.

The uncertainty is particularly significant because BUJT have experienced a similar policy episode in the past. In 2015, a comparable policy was introduced through Regulation of the Director General of Taxes Number PER-10/PJ/2015, which designated toll road services as Taxable Services and planned its implementation from April 1, 2015. However, the regulation was subsequently revoked

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through PER-16/PJ/2015 only days before its planned implementation. This historical experience may constitute a form of organizational memory that influences how BUJT interpret similar policy signals in 2026. When a previously announced policy was cancelled shortly before implementation, subsequent policy signals may be interpreted with heightened caution and uncertainty. From an organizational perspective, therefore, the issue extends beyond whether VAT will eventually be imposed to how organizations construct meaning and readiness while the policy remains uncertain.

From the government's perspective, the planned policy has several fiscal rationales, including increasing state revenue, broadening the tax base, promoting fairness and equal treatment across service categories, and supporting sustainable infrastructure financing. Nevertheless, the meaning of fairness is contested among stakeholders. For the government, fairness may refer to equal tax treatment, whereby toll road services should not remain exempt while other transportation-related services are subject to taxation. For toll road users, fairness may mean maintaining access to infrastructure without an additional or layered financial burden. For BUJT, fairness may instead involve regulatory certainty and a tax collection mechanism that does not disrupt operational activities. Such competing interpretations illustrate the ambiguity surrounding the policy and provide an important setting for organizational sensemaking. Weick (1995) argues that ambiguity and uncertainty can become occasions for sensemaking as organizational actors seek to interpret equivocal situations and construct plausible meanings that guide subsequent action.

Despite the importance of toll road services to transportation infrastructure and the potential operational and financial implications of taxation, existing research on toll roads in Indonesia has predominantly adopted technical and economic perspectives. Ekocahyanto and Supriyadi (2021), for example, examined toll tariff determination using Ability to Pay (ATP) and Willingness to Pay (WTP) in the proposed Jakarta-Cikampek II Selatan Toll Road, with emphasis on investment feasibility, traffic volume, and user behavior. Similarly, Syam and Hidayah (2023) examined the ATP and WTP of communities in Makassar but did not investigate the readiness of toll road operators in responding to regulatory changes. Other studies, such as Parikesit et al. (2024) , have focused more on regulatory and institutional aspects of infrastructure projects rather than on how organizations construct meanings and develop strategies in response to fiscal policy changes. These studies provide valuable insights into toll road economics, user behavior, and infrastructure governance, but they leave the organizational and interpretive dimensions of regulatory uncertainty insufficiently explored.

Two research gaps consequently emerge. First, from a substantive perspective, toll road research remains dominated by economic and technical concerns, including tariffs, investment, and ATP/WTP, whereas organizational processes involving policy interpretation, meaning construction, and readiness for regulatory change remain limited. Second, from a temporal perspective, insufficient attention has been given to how BUJT construct meaning toward a taxation policy that remains in the pre-implementation stage, before detailed operational regulations have been established. This stage is particularly important because organizations begin interpreting policy signals, discussing alternative responses, and gradually constructing organizational readiness before formal implementation occurs. Understanding this process provides insight into organizational behavior under regulatory uncertainty that cannot be captured by studies conducted only after a policy has been implemented.

To address these gaps, this study draws primarily on Sensemaking Theory developed by Weick (1995), which provides a suitable conceptual lens for understanding how organizations construct meaning when confronted with ambiguous and uncertain situations. The theory enables examination of how organizational actors interpret, articulate, and internalize meanings in response to unclear policy signals before formal action is taken. The study also draws on the concept of Organizational Readiness proposed by Weiner (2009) to understand the development of organizational readiness and on Institutional Pressures from DiMaggio and Powell (1983) to identify environmental pressures that may shape organizational interpretation and responses. The integration of these perspectives allows the study to examine readiness not simply as a predetermined organizational condition but as a process that develops through interaction between

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internal organizational capacity, external institutional pressures, and the meanings assigned to regulatory change.

Makassar provides a particularly relevant setting for examining this phenomenon. It has a distinctive toll road management structure involving two Toll Road Business Entities operating within the same network: PT Makassar Metro Network (MMN), which manages Sections I, II, and III, and PT Makassar Airport Network (MAN), which manages Section IV. Their different operational histories, beginning in 1998 and 2008 respectively, provide an opportunity to observe potentially different processes of interpretation and organizational readiness toward the same policy issue. The local socioeconomic context is also relevant because toll road users in Makassar demonstrate sensitivity to changes in transportation costs. Syam and Hidayah (2023) identified a significant gap between ATP and WTP among communities in Makassar, suggesting that additional financial burdens, including potential VAT, may have implications for user behavior and consequently for the revenues and operations of BUJT.

The urgency of this study therefore lies not only in the current relevance of the proposed tax policy but also in the critical juncture created by regulatory uncertainty before definitive implementation. This period provides an important opportunity to observe organizational meaning-making while it is still developing. Weick (1995) conceptualizes ambiguous circumstances as occasions for sensemaking, making the pre-implementation period particularly valuable for interpretive inquiry. Waiting until the policy is implemented in 2028 could obscure the process through which organizational interpretations and readiness were initially constructed. Examining this process while it is unfolding provides a more direct understanding of how organizations respond to uncertain regulatory signals.

Accordingly, the research problem addressed in this study concerns how Toll Road Business Entities in Makassar interpret the planned imposition of VAT on toll road services and how those interpretations shape their organizational readiness amid regulatory uncertainty. The objective of this study is to explore the sensemaking process through which BUJT construct meanings regarding the planned VAT policy and to examine how these meanings contribute to the formation of organizational readiness toward potential policy implementation. The study contributes theoretically by extending the application of Sensemaking Theory to behavioral accounting and taxation, particularly by conceptualizing organizational readiness as a dynamic process of meaning construction under regulatory uncertainty. It also contributes by identifying the emerging concepts of *Coerced Readiness* and *relational readiness*, which highlight the roles of regulatory pressure, business-interest protection, administrative adaptation, social legitimacy, internal capacity, and external policy design. Practically, the findings provide insights for policymakers in designing clearer and more predictable tax regulations and for BUJT in developing adaptive strategies before policy implementation. The novelty of this study lies in examining organizational readiness as an evolving interpretive process during the pre-implementation stage of a potential taxation policy, rather than treating readiness as a fixed organizational condition or examining its consequences only after implementation.

2. Literature Review

2.1 Conceptual and Theoretical Foundations

2.1.1 Value-Added Tax on Toll Road Services as a Policy Context

Value-Added Tax (VAT) is an indirect consumption tax imposed on taxable goods and services within the Indonesian customs territory. The VAT system applies through a multi-stage mechanism in which tax is imposed along the production and distribution chain, while input tax may be credited against output tax. The principal legal basis is Law Number 8 of 1983 concerning Value-Added Tax on Goods and Services and Luxury Goods Sales Tax, which has been amended several times, most recently through Law Number 7 of 2021 concerning Harmonization of Tax Regulations. The reform emphasizes legal certainty, simplification, and reduction of compliance costs. The current VAT framework also applies differentiated treatment to various goods and services, including certain transportation services that receive tax facilities.

The planned imposition of VAT on toll road services constitutes a distinctive policy context because it remains at the planning stage. The Directorate General of Taxes included the

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preparation of regulations concerning VAT collection on toll road services in the 2025–2029 Strategic Plan through Decree of the Director General of Taxes Number KEP-252/PJ/2025, with the preparation of the relevant regulatory framework targeted for the medium term, around 2028. At the same time, no operational regulation has yet established the detailed mechanism for imposing VAT on toll road services. A similar policy was previously introduced through Regulation of the Director General of Taxes Number PER-10/PJ/2015 but was subsequently postponed through PER-16/PJ/2015.

This policy uncertainty is theoretically important because organizations must interpret incomplete regulatory signals before definitive rules are established. The issue is therefore not limited to the technical application of taxation but also concerns how organizational actors construct meaning, assess potential consequences, and develop responses to an uncertain policy environment.

2.1.2 Sensemaking Theory

Sensemaking Theory developed by Weick (1995) provides the primary theoretical foundation for this study. Sensemaking refers to the process through which individuals and organizations construct plausible meanings from ambiguous experiences and information. Rather than viewing organizations as static entities that simply respond to external stimuli, the theory views organizing as an ongoing process of interpretation and interaction through which actors establish shared understandings that guide action.

Weick (1995) identifies seven principles of sensemaking: identity construction, retrospection, enactment of sensible environments, social interaction, ongoing processes, extracted cues, and plausibility rather than accuracy. These principles are particularly relevant to the present study. Organizational identity may influence how BUJT understand their position as business entities, government partners, and public service providers. Retrospection is relevant because the cancellation of a similar VAT policy in 2015 may shape interpretations of the current policy. The social nature of sensemaking highlights the importance of interactions among management, regulators, industry associations, and other stakeholders. Extracted cues explain how organizational actors select particular policy signals from a broader environment, while the principle of plausibility rather than accuracy explains how organizations can construct coherent interpretations despite incomplete information.

Weick (1995) further explains that sensemaking depends on the interaction between cognitive frames and extracted cues. A cue becomes meaningful when it is interpreted through an existing frame and connected to previous experiences. In uncertain environments, particular events can become *occasions for sensemaking*, especially when novelty, disruption, or ambiguity interrupts established routines.

The planned VAT policy represents such an occasion for sensemaking. Because the policy has been announced as a strategic agenda while its operational details remain uncertain, BUJT must interpret available regulatory signals, historical experiences, stakeholder responses, and potential operational consequences. Sensemaking Theory therefore provides the principal lens for examining how meanings concerning the planned VAT policy are constructed within BUJT.

2.1.3 Organizational Readiness

Organizational readiness provides the second major conceptual foundation of the study. Armenakis et al. (1993) conceptualize readiness for change in terms of organizational members' beliefs, attitudes, and intentions concerning the necessity of change and the organization's capacity to implement it. Weiner (2009) subsequently developed organizational readiness for change as a multi-level and multidimensional construct consisting primarily of shared commitment to implementing change (*change commitment*) and shared belief in collective capability (*change efficacy*).

Weiner (2009) further argues that organizational readiness depends on how organizational members value the proposed change and assess task demands, resource availability, and situational factors. Readiness therefore involves more than willingness to change; it also encompasses perceptions of whether the organization possesses the capacity and resources required to respond effectively. In the context of the present study, this perspective is useful for understanding how BUJT assess their capacity to adapt taxation systems, administrative procedures, operational processes, and stakeholder communication if VAT is eventually

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implemented.

Previous research also indicates that readiness can be shaped by experience with previous changes, organizational commitment, and participation in decision-making. Mathur and Swami (2023) emphasize these factors as important influences on organizational readiness. Ogbodoakum and Abiddin (2017) similarly highlight the roles of individual attitudes, social support, collective commitment, and involvement in reducing resistance to change. Although these studies provide useful foundations, the present study extends the concept to a regulatory context in which the change has not yet been formally implemented.

For BUJT, organizational readiness is therefore understood as a multidimensional capacity involving not only psychological commitment and collective efficacy but also the ability to anticipate and adapt operational, administrative, technological, and communication processes. This contextual interpretation is important because the planned VAT policy may require adjustments across several organizational functions before implementation occurs.

2.1.4 Institutional Pressures

Institutional Theory provides a supporting theoretical perspective for understanding the external environment in which sensemaking and organizational readiness develop. DiMaggio and Powell (1983) explain that organizations operate within institutional environments that generate pressures toward particular structures and practices. Their concept of institutional isomorphism emphasizes that organizations may respond to uncertainty by adopting practices that enhance legitimacy and reduce perceived risk.

In the toll road sector, organizational responses are influenced not only by commercial considerations but also by government regulations, institutional expectations, industry practices, and relationships among public and private actors. Parikesit et al. (2024) demonstrate that changes in Indonesia's toll road sector, such as the implementation of Multi Lane Free Flow (MLFF), involve regulatory, institutional, coordination, and risk-management challenges. This illustrates that organizational responses in the toll road industry are embedded within a broader institutional environment.

Institutional pressures are therefore used in this study as a contextual lens rather than as the primary explanatory theory. The perspective helps explain how government regulation, expectations of regulatory compliance, industry practices, and stakeholder legitimacy can shape the cues that BUJT interpret and the forms of readiness they develop. The integration of Sensemaking Theory, Organizational Readiness Theory, and Institutional Theory allows the study to examine BUJT as organizations that actively construct meaning while simultaneously operating within institutional constraints.

2.2 Review of Empirical Studies

Existing empirical research related to toll road services has predominantly examined economic, technical, and user-oriented issues. Ekocahyanto and Supriyadi (2021) examined toll tariff determination using Ability to Pay (ATP) and Willingness to Pay (WTP), emphasizing investment feasibility, traffic volume, and user characteristics. Syam and Hidayah (2023) similarly examined ATP and WTP among toll road users in Makassar and identified a significant difference between users' ability and willingness to pay. These findings are important because they indicate that additional costs associated with toll road services may be sensitive to users and potentially affect traffic volume and operator revenue.

Parikesit et al. (2024) examined the regulatory and institutional challenges associated with the modernization of toll road transactions through MLFF. Their findings demonstrate that technological changes in the toll road sector require regulatory adjustment, interorganizational coordination, and risk management. This study is relevant because it demonstrates that changes in toll road operations cannot be understood solely from a technical perspective but must also be considered within a complex institutional environment.

Research concerning organizational readiness provides another relevant stream of evidence. Mathur and Swami (2023) identify previous change experience, organizational commitment, and participation in decision-making as important factors affecting organizational readiness. These findings support the view that readiness develops through organizational experience and collective processes rather than through formal policy requirements alone. However, most organizational readiness

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research considers changes that organizations are preparing to implement, whereas the present study examines readiness toward a potential regulatory change that remains uncertain and has not yet reached formal implementation.

Research on tax administration also indicates that regulatory changes can create organizational challenges involving information systems and human-resource capabilities. Purwantini and Hasibuan et al. (2025) emphasize that changes in tax regulations may create difficulties for organizations, particularly regarding accounting information systems and taxation-related human-resource competencies. This evidence is relevant to BUJT because the implementation of VAT would potentially require adjustments to transaction systems, accounting procedures, tax reporting, and employee capabilities.

Taken together, prior studies demonstrate three recurring patterns. First, toll road research has largely emphasized tariffs, user affordability, infrastructure, and technological or regulatory implementation. Second, organizational readiness research has primarily examined organizational change after or immediately before a defined change initiative. Third, tax-related research emphasizes compliance systems and administrative capacity. What remains insufficiently explained is how organizations construct meanings and readiness when a tax policy is still uncertain, contested, and located in a pre-implementation stage.

2.3 Identification of the Research Gap

The synthesis of the theoretical and empirical literature reveals three interconnected gaps. First, there is a contextual gap. Existing toll road studies have primarily focused on tariffs, ATP/WTP, infrastructure development, and technological transformation, while limited attention has been given to how BUJT interpret fiscal policy changes and construct organizational responses.

Second, there is a process gap. Organizational readiness has generally been conceptualized as a condition involving change commitment and collective efficacy, but insufficient attention has been given to the process through which readiness is constructed through organizational interpretation when the proposed change is still uncertain. The present study addresses this gap by connecting Weick (1995) sensemaking perspective with Weiner (2009) organizational readiness concept.

Third, there is a temporal gap. The literature provides limited insight into organizational behavior during the pre-implementation phase of taxation policy, when detailed operational regulations are not yet available. This phase is theoretically important because organizations must interpret weak and incomplete cues, draw on historical experience, negotiate meanings with stakeholders, and anticipate possible responses before formal implementation.

Accordingly, the novelty of this study lies in examining organizational readiness as an evolving meaning-making process under regulatory uncertainty. Rather than treating readiness as a binary condition, the study investigates how BUJT construct and negotiate readiness through interaction between internal organizational capacity, historical experience, institutional pressures, and interpretations of an uncertain tax policy.

2.4 Development of the Conceptual Framework

The conceptual framework integrates three theoretical perspectives. Sensemaking Theory (Weick, 1995) serves as the primary analytical lens for explaining how BUJT interpret the planned imposition of VAT. Organizational Readiness Theory (Weiner, 2009) is used to examine how those interpretations are translated into perceptions and forms of readiness. Institutional Theory (DiMaggio & Powell, 1983) provides the contextual explanation for how regulatory requirements, institutional expectations, industry practices, and stakeholder pressures shape the organizational environment in which sensemaking occurs.

The framework begins with the planned imposition of VAT on toll road services and the resulting regulatory uncertainty. This condition generates policy cues that BUJT must interpret. The sensemaking process is influenced by contextual factors, including the historical experience of the 2015 policy, characteristics of toll road use in Makassar, user price sensitivity, organizational interests, and institutional pressures. Through interaction and interpretation, BUJT construct shared meanings concerning the potential consequences, fairness, feasibility, and implications of the planned policy.

These meanings then inform organizational readiness, which in this study is understood broadly as the organization's capacity and willingness to

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anticipate potential changes. The readiness process encompasses operational and transaction-system preparedness, taxation administration and reporting, and communication and adaptation involving toll road users. Previous research supports the importance of technological, administrative, and stakeholder dimensions in responding to changes in the toll road and taxation environment (Parikesit, Amalia, and Diyen, 2024; Purwantini and Hasibuan et al. (2025); Syam and Hidayah, 2023).

The framework therefore conceptualizes the phenomenon as a dynamic sequence rather than a linear causal relationship:

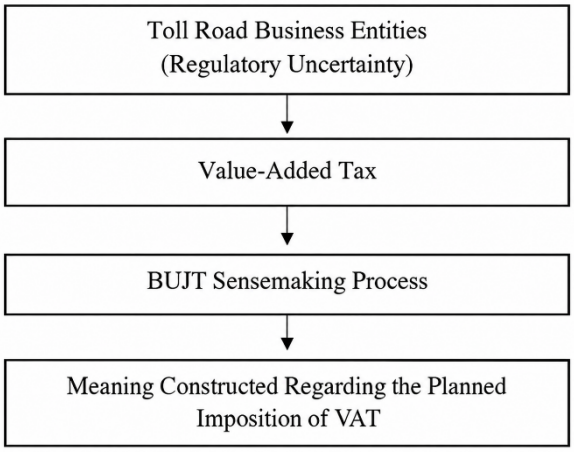


Fig. 1. Conceptual Framework of the Study

The framework is intended as an analytical map for qualitative inquiry rather than a statistical model. It guides the identification of how BUJT interpret policy signals, negotiate meanings, assess their collective capacity, and develop anticipatory responses. The framework is therefore consistent with the interpretive nature of the research and does not assume predetermined causal relationships among variables. The source material similarly describes regulatory uncertainty as a trigger for sensemaking, followed by constructed organizational meaning, readiness, and anticipatory strategies.

2.5 Hypotheses or Research Propositions

Because this study employs an interpretive qualitative approach, it does not formulate statistical hypotheses. Instead, research propositions are developed to guide the interpretation of how Toll Road Business Entities construct meaning and organizational readiness in response to the planned imposition of Value-Added Tax (VAT) on toll road services. The propositions are derived from Sensemaking Theory (Weick, 1995), Organizational Readiness Theory (Weiner, 2009), and Institutional Theory (DiMaggio & Powell, 1983), while remaining open to empirical refinement during the case analysis.

Proposition 1: Regulatory Uncertainty as an Occasion for Sensemaking.

P1: *Regulatory uncertainty surrounding the planned imposition of VAT on toll road services triggers organizational sensemaking among Toll Road Business Entities.*

The absence of definitive regulations concerning the mechanism, effective tax treatment, and administrative requirements creates ambiguity for BUJT. In accordance with Weick (1995), such ambiguity represents an *occasion for sensemaking* that encourages organizational actors to interpret available policy cues and construct plausible understandings of what the proposed policy may mean for their organizations. The study therefore proposes that regulatory uncertainty functions not merely as an external constraint but as a trigger for organizational meaning-making.

Proposition 2: Organizational Sensemaking Is Shaped by Historical and Contextual Cues

P2: *The sensemaking of Toll Road Business Entities is shaped by historical experience, organizational identity, local operating conditions, stakeholder expectations, and interpretations of policy fairness.*

Weick (1995) emphasizes that sensemaking is retrospective, identity-based, social, and driven by extracted cues. In this study, the collective memory of the cancellation of the 2015 toll-road VAT policy constitutes an important retrospective cue. The characteristics of toll road use in Makassar, users' price sensitivity, post-pandemic economic

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conditions, and competing interpretations of fairness also shape how BUJT interpret the planned policy. Thus, organizational meaning is expected to emerge from the interaction between current policy signals and contextual experiences rather than from regulatory information alone. The empirical framework specifically identifies these contextual factors as important in constructing the meaning of the planned VAT policy.

Proposition 3: Sensemaking Shapes the Construction of Organizational Readiness

P3: *The meanings constructed through organizational sensemaking shape how Toll Road Business Entities define, assess, and develop their readiness to respond to the planned VAT implementation.*

Organizational readiness is understood in this study as more than a predetermined level of preparedness. Following Weiner (2009), readiness involves collective commitment and perceived organizational capability to implement change. However, the case context suggests that readiness is constructed through the meanings that organizational actors assign to the policy, its consequences, and the organization's capacity to respond. Accordingly, different interpretations of the same regulatory signal may produce different forms and degrees of organizational readiness.

Proposition 4: Organizational Readiness Is Constructed Multidimensionally

P4: *Organizational readiness among Toll Road Business Entities is constructed through interconnected technical, administrative, and communicative responses to the planned VAT policy.*

The conceptual framework identifies three principal dimensions of operational readiness: transaction and billing system readiness, tax administration and reporting readiness, and communication and road-user adaptation readiness. These dimensions require BUJT to consider changes in transaction systems, tax accounting and reporting procedures, and communication with external stakeholders. The study therefore proposes that readiness should not be understood as a single organizational condition but as a multidimensional process involving interconnected operational capacities. Teks yang ditempel (1)(4)

Proposition 5: Regulatory Pressure Produces Coerced and Relational Readiness

P5: *Organizational readiness in conditions of regulatory uncertainty develops through the interaction between external regulatory pressure and internal organizational capacity, producing a form of coerced and relational readiness.*

This proposition represents the principal conceptual contribution of the study. The planned VAT policy creates external pressure for BUJT to prepare even before definitive implementation rules are available. However, the resulting readiness is not passive compliance. Organizations negotiate their responses through business-interest protection, administrative adaptation, strategic patience, anticipatory framing, and management of social legitimacy. The study therefore conceptualizes this condition as Coerced Readiness—readiness stimulated by regulatory pressure but constructed through organizational agency. At the same time, Relational Readiness indicates that internal organizational capacity alone cannot determine readiness; readiness also depends on the clarity, feasibility, and design of the external policy environment. The empirical findings explicitly identify both Coerced Readiness and Relational Readiness as outcomes of the sensemaking process.

3. Research Methods

3.1 Research Design

This study employed a qualitative research design within an interpretive paradigm and used an instrumental case study approach following Stake (1995). The interpretive paradigm was selected because the study examined organizational reality as socially constructed through the experiences, interpretations, and interactions of organizational actors. Organizational readiness and the meaning assigned to the planned imposition of Value-Added Tax (VAT) were therefore treated as contextual and intersubjective constructions rather than objectively measurable conditions.

The instrumental case study was appropriate because the study did not merely seek to describe the conditions of Toll Road Business Entities (BUJT) in Makassar. Instead, the cases were used as instruments for understanding the broader phenomenon of organizational sensemaking and readiness toward a potential regulatory change. Following Stake (1995), the analysis pursued intrinsic understanding of each case, instrumental understanding of the broader phenomenon, and collective understanding through comparison between cases.

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3.2 Research Context and Setting

The study was conducted from August to September 2026 at two Toll Road Business Entities operating in Makassar: PT Makassar Metro Network (MMN) and PT Makassar Airport Network (MAN). Makassar was selected because it provides a distinctive setting for examining organizational responses to the planned VAT policy. The city's toll road network has operated for almost three decades, with PT Makassar Metro Network managing Sections I, II, and III since 1998 and PT Makassar Airport Network managing Section IV since 2008. The presence of two BUJT within the same toll road network provides an opportunity to examine whether organizations facing the same policy issue construct similar or different meanings and forms of readiness.

The local context is also relevant because Syam and Hidayah (2023) identified a gap between Ability to Pay and Willingness to Pay among toll road users in Makassar, indicating sensitivity to changes in toll-related costs. This context makes Makassar particularly relevant for examining how BUJT anticipate potential operational, financial, and stakeholder consequences of the planned VAT policy.

3.3 Population and Sample / Research Participants

The study used purposive sampling to select participants who possessed relevant knowledge, experience, and involvement in the issue under investigation. Participants were selected from organizational functions that were directly relevant to strategic decision-making, financial implications, operational adaptation, corporate communication, and taxation.

The targeted participant categories comprised: (1) the President Director, as a key strategic decision maker; (2) the Finance Manager, who understood the potential fiscal and financial implications; (3) the Operations Manager, who understood potential operational adjustments; (4) the Corporate Communication Supervisor, who was involved in stakeholder communication; and (5) an academic or tax expert or a tax consultant, who provided an independent perspective on the potential implications of the VAT policy.

The number of participants was determined by information adequacy and data saturation rather than statistical representation. Data collection could be extended until additional interviews no longer generated substantially new themes, categories, or information relevant to the research questions. This approach is consistent with the principle of data saturation described by Ahmed (2024).

3.4 Data Sources and Data Collection

The study primarily used primary qualitative data obtained through semi-structured in-depth interviews. The interviews were conducted using an interview guide developed around the research focus while allowing participants to elaborate on their experiences and interpretations. The interview topics included understanding of the planned VAT policy, regulatory certainty, experience with the previous 2015 policy, potential effects on toll road users and operations, perceptions of fairness, and organizational readiness toward possible implementation.

Interviews were selected as the principal data collection technique because they enabled the researcher to explore how actors occupying different organizational positions interpreted the same policy issue. Differences between participants' perspectives were treated as analytically relevant variations in sensemaking rather than simply as inconsistencies.

The study did not use direct observation or internal organizational documents as primary field-data sources because the researcher did not conduct direct observation of internal organizational activities and did not obtain internal documents concerning VAT implementation readiness. Public regulatory documents, government policies, official reports, and institutional publications were used only to provide contextual information and support the examination of interview-based interpretations.

2.1 Measurement of Variables and Research Instruments

Because this study was qualitative and interpretive, it did not employ statistical variables, measurement scales, or standardized questionnaires. Instead, the principal analytical concepts were operationalized as sensitizing concepts that guided data collection and interpretation.

Sensemaking was examined through organizational actors' interpretations of policy cues, retrospective experiences, social interactions, organizational identities, and assessments of

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plausible consequences of the planned VAT policy. The concept of organizational readiness was examined through participants' perceptions of collective commitment, organizational capability, operational adaptation, administrative preparedness, technological capacity, and communication with stakeholders, drawing particularly on Weiner (2009).

The interview guide served as the principal research instrument. Its open-ended and semi-structured format enabled the researcher to maintain consistency across participants while allowing new meanings and themes to emerge from the interviews. Concepts such as *negotiated readiness*, *preventive compliance*, *strategic patience*, *anticipatory framing*, *ecosystemic readiness*, *Coerced Readiness*, and *Relational Readiness* were not predetermined measurement indicators; they were interpretive concepts developed from the empirical analysis of interview data.

3.6 Data Analysis Techniques

Data analysis followed the instrumental case study logic of Stake (1995) and focused on developing three complementary levels of understanding: intrinsic, instrumental, and collective understanding. The analysis was iterative rather than strictly linear, with the researcher moving repeatedly between empirical data, case understanding, and theoretical interpretation.

First, the interview recordings were transcribed verbatim and the resulting material was organized systematically. The researcher conducted repeated readings and initial coding to identify relevant units of meaning. Coding was used as a heuristic device to organize and trace the data rather than as the primary analytical framework.

Second, intrinsic understanding was developed by examining PT MMN and PT MAN separately. The analysis considered each organization's specific context, historical experience, organizational capacity, and internal dynamics.

Third, instrumental understanding used the cases to examine the broader phenomenon of organizational sensemaking and readiness toward the planned VAT policy. The emerging patterns were interpreted in relation to Sensemaking Theory, particularly the properties of sensemaking identified by Weick (1995).

Fourth, collective understanding was developed through cross-case comparison between PT MMN and PT MAN. Similarities and differences in meaning construction and readiness were examined in relation to contextual factors such as organizational characteristics and experience.

The three analytical levels were applied iteratively and dialectically, ultimately producing an interpretive narrative that connected empirical accounts with the theoretical framework and research objectives.

3.7 Validity, Reliability, and Trustworthiness

In accordance with the interpretive qualitative design, research quality was assessed through the trustworthiness criteria of Lincoln and Guba (1985): credibility, transferability, dependability, and confirmability.

Credibility was strengthened through cross-checking information among participants occupying different organizational positions and functions. Differences in perspectives were retained as part of the analysis rather than eliminated. Member checking was also used to provide participants with opportunities to clarify information and the researcher's preliminary understanding. Peer debriefing was conducted through discussion of the analytical process and emerging interpretations with an academic supervisor and/or knowledgeable peer.

Transferability was supported through contextual description of the two BUJT, the toll road setting, relevant organizational functions, participants, and the regulatory environment. Such contextual detail allows readers to assess the relevance of the findings to comparable organizational settings.

Dependability was supported through documentation of the research process, including participant selection, interviews, transcription, coding, category development, thematic interpretation, and analytical decisions. This documentation provided an audit trail of the research process.

Confirmability was strengthened by distinguishing participants' empirical statements from the researcher's interpretations and by maintaining reflexive records of assumptions, analytical decisions, and the development of interpretations. The emerging concepts were therefore treated as analytical interpretations grounded in the empirical data rather than as direct statements made by participants.

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3.8 Ethical Considerations

The study involved human participants and therefore required appropriate ethical treatment throughout the research process. Participants' identities and organizationally sensitive information should be protected in reporting the findings, particularly where statements concern taxation, regulatory uncertainty, or organizational readiness.

The manuscript should explicitly report the actual procedures used to obtain informed consent, explain the purpose and voluntary nature of participation, protect participant confidentiality, and secure interview data. If an institutional ethical approval or research permission was obtained, the relevant approval information should also be reported in this subsection.

3.9 Research Procedure

The research procedure consisted of several interconnected stages. First, the researcher established the interpretive research focus and selected an instrumental case study design based on Stake (1995). Second, PT MMN and PT MAN were selected as the research cases because of their relevance to the planned VAT policy in Makassar. Third, potential participants were identified purposively based on their knowledge, organizational position, and involvement in the research issue. Fourth, semi-structured interview questions were prepared around the planned VAT policy, regulatory uncertainty, previous policy experience, operational implications, fairness, and organizational readiness. Fifth, in-depth interviews were conducted and transcribed verbatim. Sixth, the researcher repeatedly reviewed and initially coded the interview material. Seventh, the data were analyzed through intrinsic understanding of each case, instrumental interpretation of the broader sensemaking phenomenon, and collective understanding through cross-case comparison. Eighth, the credibility and trustworthiness of the emerging interpretations were strengthened through cross-checking among participants, member checking, peer debriefing, contextual documentation, audit trails, and reflexivity. Finally, the findings were synthesized into an interpretive narrative explaining how BUJT constructed meaning and organizational readiness in response to the planned VAT policy.

3.10 Methodological Limitations

Several methodological limitations should be acknowledged. First, the study focused on two BUJT in Makassar, namely PT MMN and PT MAN. The findings therefore provide contextual and analytical insight rather than statistical generalization to all BUJT in Indonesia. Second, the study relied primarily on participants' accounts obtained through semi-structured interviews. Such accounts are inherently interpretive and may be influenced by participants' positions, experiences, organizational interests, and perceptions of regulatory uncertainty. Third, the study was conducted during the pre-implementation stage of the planned VAT policy. Consequently, the findings describe organizational sensemaking and readiness under regulatory uncertainty rather than actual organizational responses after definitive VAT regulations have been implemented. Fourth, internal organizational documents and direct observations were not available as primary empirical sources. Although public regulatory and institutional documents were used for contextualization and interpretation, the analysis remained primarily grounded in interview data.

These limitations do not undermine the interpretive purpose of the study but define the scope within which its findings should be understood. Future research may extend the analysis to additional BUJT in other regions, incorporate longitudinal observation before and after policy implementation, and examine how organizational readiness evolves once definitive regulatory requirements become available.

4. Results and Discussion

4.1 Research Results

4.1.1 Participant and Case Context

As a qualitative instrumental case study, this research did not employ statistical sampling or descriptive statistics. Participants were selected purposively based on their knowledge, experience, organizational position, and involvement in issues related to the planned imposition of Value-Added Tax (VAT) on toll road services. The participants represented strategic management, finance, operations, corporate communication, taxation and information technology functions within the Toll Road Business Entities (BUJT), complemented by an external tax expert or academic and a tax consultant. This composition enabled the study to capture different organizational perspectives on the same

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regulatory issue.

The research focused on PT Makassar Metro Network (MMN), which manages Toll Road Sections I, II, and III, and PT Makassar Airport Network (MAN), which manages Section IV. The two entities operate within the same Makassar toll road network but have different operational histories, providing a relevant setting for examining how organizational actors construct meaning and readiness under regulatory uncertainty.

4.1.2 Data Quality and Preliminary Analysis

Data quality was established through cross-checking information across participants with different organizational functions. Similar statements were used to strengthen the interpretation of particular aspects of the case, whereas differences were retained as meaningful variations in perspective rather than treated as inconsistencies. The study also employed member checking to allow participants to clarify their statements and the researcher's preliminary interpretations, while peer debriefing was used to examine the consistency between interview data, coding, themes, and interpretations.

The analytical process involved verbatim transcription, repeated reading, initial coding, and identification of relevant units of meaning. Coding was used as a heuristic device rather than as the principal analytical framework. The primary analytical structure followed Stake's (1995) intrinsic, instrumental, and collective understanding.

4.1.3 Main Analytical Results

The findings show that the planned VAT imposition was not interpreted by BUJT merely as an administrative tax adjustment. Instead, it was experienced as an interruption to operational stability and business planning. The sensemaking process was shaped by four interrelated contextual conditions: regulatory uncertainty, collective memory of the 2015 policy cancellation, the specific characteristics of toll road use in Makassar, and competing interpretations of fairness.

First, regulatory uncertainty became a central source of organizational hesitation. Although the government had included the planned VAT imposition in its strategic agenda, the absence of detailed implementation mechanisms prevented BUJT from determining definitive operational responses. Finance actors therefore emphasized the need to wait for clear technical guidance before modifying internal systems. This condition generated a *wait-and-see* orientation that represented cautious interpretation rather than organizational passivity.

Second, the 2015 cancellation of a similar VAT policy became an important form of organizational memory. The previous experience provided actors with a historical reference for interpreting the 2026 policy discourse and encouraged caution toward a policy that had not yet reached definitive implementation. Basneldi (2026) similarly shows that managerial interpretive capacity connects organizational experience with responses to environmental change.

Third, the local characteristics of Makassar shaped how potential VAT consequences were interpreted. Toll roads in Makassar were perceived as more optional than in regions where toll roads function as essential logistical infrastructure. Consequently, participants perceived users as relatively sensitive to price changes, making a potential additional charge particularly relevant to traffic volume and organizational revenue. Hahotan and Desiana (2023) and Erlyani et al. (2024) reinforce the importance of organizational communication and perceived change impact in shaping readiness.

Fourth, fairness was constructed through multiple perspectives. Strategic management emphasized contractual fairness, finance emphasized administrative and fiscal certainty, corporate communication emphasized social and public consequences, and operations emphasized macroeconomic and logistical consequences. Ramadani et al. (2024) similarly demonstrate that different institutional logics can shape how organizational actors understand and respond to the same governance issue.

The second major result concerns the construction of organizational readiness. The findings identify five interrelated forms of readiness: negotiated readiness, preventive compliance, strategic patience, anticipatory framing, and ecosystemic readiness. These forms are summarized in Table 1.

Table 1. Dimensions of Organizational Readiness

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Readiness Dimension	Empirical Expression	Core Meaning
Negotiated readiness	Reviewing business plans and seeking possible concession compensation	Protecting long-term investment interests while responding to regulatory pressure
Preventive compliance	Strengthening reconciliation and coordination among operations, finance, tax, and accounting	Preparing administrative capacity before formal implementation
Strategic patience	Maintaining adaptable systems while waiting for regulatory certainty	Building capacity without prematurely committing resources
Anticipatory framing	Preparing communication and public-education materials	Managing potential public perceptions before implementation
Ecosystemic readiness	Re-budgeting, monitoring price sensitivity, and engaging logistics stakeholders	Preparing for organizational and wider socioeconomic consequences

Source: By authors, 2026

The technology-related findings further show that technical adaptability does not automatically constitute full implementation readiness. BUJT possessed adaptable transaction systems and human resources, but the absence of definitive policy mechanisms and the simultaneous transition toward Multi Lane Free Flow (MLFF) created a condition of double uncertainty. Wulandari, Muslim, and Triwibowo (2025) similarly emphasize that digital tax services require supporting institutional and policy arrangements to achieve effective compliance.

The external tax consultant added another dimension by emphasizing *cash-flow timing*, the treatment of input and output VAT, and the need for precise policy design. This finding led to the identification of relational readiness, meaning that organizational readiness depends not only on internal capacity but also on the design and certainty of the external regulatory environment.

4.1.4 Hypothesis Testing Results / Key Findings

This study did not employ statistical hypotheses because it used an interpretive qualitative design. Accordingly, no hypothesis testing was conducted. Instead, the findings were organized around the research questions and the meanings constructed by organizational actors.

The principal qualitative findings were as follows:

a. The planned VAT imposition was interpreted as an organizational interruption rather than merely an administrative tax change.
b. Regulatory uncertainty and the absence of detailed implementation mechanisms encouraged a cautious *wait-and-see* response.
c. Collective memory of the 2015 policy cancellation influenced how actors interpreted the current policy discourse.
d. Local characteristics of toll road use in Makassar intensified concerns about price sensitivity and potential traffic effects.
e. Fairness was constructed through contractual, administrative-fiscal, socio-public, and operational-macroeconomic perspectives.
f. Organizational readiness developed through five forms: *negotiated readiness, preventive compliance, strategic patience, anticipatory framing,* and *ecosystemic readiness*.
g. The synthesis of these findings generated the interpretive concept of Coerced Readiness, while the interaction between internal organizational capacity and external policy design generated the concept of Relational Readiness.

4.2 Research Discussion

4.2.1 Interpretation of Key Findings

The central finding is that organizational readiness among BUJT in Makassar was constructed through an ongoing process of sensemaking under regulatory uncertainty. The planned VAT imposition became meaningful only after organizational actors connected the policy signal with their own operational responsibilities, previous experiences, business interests, and expectations concerning users and other stakeholders.

This finding is consistent with the interpretive orientation of Stake (1995), in which understanding emerges from close attention to the particular context of a case. The *intrinsic understanding* of the Makassar case shows that toll road usage is characterized by the availability of alternative arterial roads and perceived price sensitivity. The *instrumental*

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understanding demonstrates how regulatory ambiguity affects organizational interpretation beyond the specific case. Meanwhile, *collective understanding* emerges from the comparison of perspectives across strategic, financial, operational, communication, and external expert actors.

The findings also show that readiness was simultaneously defensive, adaptive, and anticipatory. Management sought to protect contractual and investment interests, finance strengthened internal reconciliation, communication prepared for potential public resistance, and operations considered budget adjustments and stakeholder engagement. Thus, readiness was not a single organizational response but a network of function-specific responses that interacted to form a broader organizational interpretation.

4.2.2 Comparison with Previous Studies

The findings complement Hahotan and Desiana (2023), who demonstrated the importance of internal communication and perceived organizational support in shaping readiness for organizational change. In the present study, however, the challenge extends beyond internal communication because the organization itself does not yet possess sufficient external regulatory information to establish a definitive implementation response.

The findings are also consistent with Erlyani et al. (2024), particularly regarding the importance of perceived change impact. BUJT actors interpreted the potential consequences of VAT through expected effects on revenue, traffic, contractual arrangements, administrative systems, and public responses. However, this study extends that perspective by showing that perceived impact does not simply influence readiness; it also shapes the form that readiness takes.

The administrative findings correspond with Hasibuan et al. (2025), who found that organizational restructuring and human-resource capacity are important for tax compliance. In the Makassar case, the proposed "Four Pillars" coordination among operations, finance, taxation, and accounting illustrates how organizational coordination becomes part of preventive compliance rather than merely a response after implementation.

The technology findings complement Wulandari, Muslim, and Triwibowo (2025), who emphasized that digital tax services require appropriate institutional and policy support. The present study extends this insight by demonstrating that technological capability may exist before regulatory certainty, creating a condition in which technical readiness and implementation readiness do not necessarily develop simultaneously.

The findings concerning multiple interpretations of fairness are consistent with Ramadani et al. (2024), who identified interaction among stakeholders with different institutional logics. The present study extends this argument to taxation by showing that the same policy can be interpreted through contractual, fiscal-administrative, social-public, and operational-macroeconomic rationalities.

4.2.3 Theoretical Contributions

This study contributes to theory in three main ways. First, the study extends Sensemaking Theory by demonstrating that sensemaking is not only relevant to explaining how organizational actors interpret environmental change but also to explaining how organizational readiness is constructed before a change is implemented. Actors interpret regulatory signals, connect them with institutional memory, evaluate potential consequences, and translate those interpretations into organizational preparation. Second, the study introduces the concept of Coerced Readiness. Existing discussions of organizational readiness commonly emphasize willingness, capability, resources, and preparedness for change. The present case demonstrates a different condition in which readiness is initially stimulated by external regulatory pressure. Nevertheless, the resulting readiness is not passive. Organizations retain agency in determining how the regulatory pressure is interpreted and translated into strategic, administrative, technological, communicative, and operational responses. Third, the study develops the concept of Relational Readiness. The findings demonstrate that readiness is not entirely an internal organizational property. Internal systems, human resources, coordination, and technological capability may be strong, yet implementation readiness remains constrained when the external regulatory design is uncertain. The concept therefore positions readiness at the intersection between organizational capacity and institutional or policy conditions.

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These contributions reinforce the study's academic value by demonstrating that readiness is a contextual and dynamic process rather than a binary organizational state.

4.2.4 Practical and Policy Implications

For BUJT management, the findings indicate that preparation for potential VAT implementation should be treated as a cross-functional organizational agenda. Tax functions alone cannot manage the consequences of the policy. Operations, finance, accounting, taxation, information technology, and corporate communication need to develop a shared understanding of the possible implications.

The Four Pillars approach provides an important practical illustration. Strengthening coordination among operations, finance, tax, and accounting can support transaction reconciliation and reduce the risk of discrepancies between operational transactions and tax reporting. Such coordination represents a preventive approach to compliance rather than a response only after implementation.

The findings also imply that BUJT should develop scenario-based planning. Because the policy was still subject to uncertainty, preparation should not be limited to one assumed implementation scenario. Budgeting, traffic projections, price elasticity, operational costs, and stakeholder responses can be considered through alternative scenarios.

For policymakers, the findings highlight the importance of policy certainty and technical precision. Organizations may possess adequate internal capacity but remain unable to determine the appropriate level of preparation when technical rules are unclear. The design of VAT treatment therefore needs to clarify issues such as input VAT, output VAT, tax facilities, overpayment or restitution mechanisms, and the timing of tax-related cash flows.

The findings further suggest that policy design should consider the operational characteristics of toll road businesses. Toll roads involve large volumes of electronic transactions, fixed service and maintenance obligations, contractual relationships, and sensitivity among road users. Consequently, tax policy should be accompanied by sufficiently clear technical guidance and coordination among relevant institutions.

For corporate communication practitioners, the findings emphasize the need for anticipatory communication. If VAT is implemented alongside periodic toll tariff adjustments, the public may interpret the combined effect as a substantial increase in toll charges attributable directly to BUJT. Communication strategies therefore need to explain the institutional position of BUJT as an agent implementing state policy while maintaining public trust.

4.2.5 Integration with the Research Gap

Previous research has provided valuable explanations of organizational readiness, tax compliance, digital tax services, technological adaptation, institutional interaction, and road-user affordability. However, limited attention has been given to how BUJT construct organizational readiness when responding to a planned tax policy under regulatory uncertainty, particularly within the Indonesian toll road sector and the specific context of Makassar.

This study addresses that gap by shifting attention from readiness as an organizational condition toward readiness as an interpretive and relational process. The findings demonstrate that BUJT do not simply determine whether they are ready. Instead, organizational actors continuously interpret policy signals, recall previous regulatory experiences, assess potential effects on users and business operations, negotiate organizational interests, strengthen administrative systems, prepare communication strategies, and evaluate external policy conditions.

The study therefore contributes a more contextual understanding of organizational readiness. The emergence of Coerced Readiness demonstrates how regulatory pressure can initiate organizational preparation without eliminating organizational agency. Meanwhile, Relational Readiness demonstrates that internal organizational capability is insufficient when external policy design remains uncertain.

The originality of the study consequently lies in connecting sensemaking, organizational readiness, regulatory uncertainty, and taxation within the context of BUJT. This integration provides an explanation of readiness that extends beyond the conventional distinction between "ready" and "not ready."

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4.2.6 Acknowledgement of Study Limitations

The findings should be interpreted within the context of the cases examined. First, the study focuses on two BUJT in Makassar, PT MMN and PT MAN. The organizational, social, economic, and operational characteristics of these cases may differ from those of BUJT operating in other regions. Therefore, the findings should not be interpreted as directly representing all BUJT in Indonesia.

Second, the study captures organizational readiness in a pre-implementation context. The findings therefore describe how organizations anticipate and construct readiness toward a possible policy change rather than how they respond after the policy has been fully implemented. The meanings identified in this study may consequently evolve when organizations encounter actual implementation conditions.

These limitations do not diminish the contribution of the study but define the context within which the findings should be interpreted. In particular, the concepts of Coerced Readiness and Relational Readiness should be understood as conceptual interpretations derived from the specific regulatory and organizational context examined.

5. Conclusion

5.1 Summary of Key Findings

This study examined how Toll Road Business Entities in Makassar construct organizational readiness toward the planned imposition of VAT on toll road services under regulatory uncertainty. The findings demonstrate that readiness is not a binary or finalized organizational condition. Instead, it develops through a sensemaking process in which organizational actors interpret regulatory signals, connect them with previous experiences, assess potential consequences, interact with other actors, and translate their interpretations into organizational responses.

The findings identify five interconnected dimensions of readiness: negotiated readiness, preventive compliance, strategic patience, anticipatory framing, and ecosystemic readiness. These dimensions demonstrate that readiness extends beyond tax administration and encompasses business planning, contractual relationships, financial reconciliation, technology, communication, operations, and stakeholder management.

The synthesis of these findings produces the concept of Coerced Readiness, referring to readiness that is triggered by regulatory pressure but remains shaped by organizational agency, business interests, administrative adaptation, and social legitimacy. The study also identifies Relational Readiness, demonstrating that organizational readiness depends not only on internal capacity but also on the clarity and design of external policy. Thus, the research objective of understanding the meaning and construction of BUJT readiness is achieved by demonstrating readiness as a dynamic process of meaning-making rather than a fixed organizational condition.

5.2 Theoretical Contributions

The study contributes to the literature by extending the application of Sensemaking Theory to organizational readiness in a pre-implementation taxation context. The findings demonstrate that sensemaking explains not only how organizations interpret environmental changes but also how those interpretations shape the development of readiness before a policy becomes an operational reality.

The concept of Coerced Readiness provides a theoretical explanation of readiness generated by regulatory pressure without reducing organizational actors to passive recipients of regulation. The concept of Relational Readiness further demonstrates that organizational readiness is formed through the interaction between internal organizational capacity and external policy design.

These contributions position readiness as a contextual, dynamic, and relational process. The study therefore adds an interpretive dimension to the understanding of organizational readiness within behavioral accounting and taxation.

5.3 Practical and Policy Implications

For BUJT, the findings imply that preparation for potential VAT implementation should involve cross-functional coordination among operations, finance, accounting, taxation, information technology, and corporate communication. Strengthening reconciliation systems, tax knowledge, scenario planning, and stakeholder communication can support preventive and anticipatory readiness.

For policymakers and regulators, the findings emphasize the importance of providing clear and technically precise policy mechanisms. Particular

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attention is required for the treatment of input VAT, tax facilities, overpayment or restitution, transaction mechanisms, and the timing of tax-related cash flows. Policy clarity is important because internal organizational capability alone cannot eliminate uncertainty originating from external policy design.

The findings also indicate the importance of considering user sensitivity, operational costs, traffic volume, contractual obligations, and the broader ecosystem of toll road services when designing and communicating tax policies.

5.4 Limitations of the Study

This study is limited to two BUJT in Makassar, and the findings therefore reflect the organizational and contextual characteristics of the cases examined. The findings should not be interpreted as direct representations of all BUJT in Indonesia.

The study also captures readiness during a pre-implementation period. Consequently, it explains how organizations anticipate and construct readiness toward a planned policy but does not establish how the same readiness may develop after actual implementation.

5.5 Directions for Future Research

Future research can extend this study through longitudinal investigation of organizational readiness before, during, and after the implementation of VAT on toll road services. Such research would enable comparison between anticipatory readiness and actual organizational responses.

Comparative studies involving BUJT in different regions could also determine whether Coerced Readiness and Relational Readiness are similarly constructed in different social, economic, and operational environments. Future research may further incorporate perspectives from road users, regulators, government institutions, and other stakeholders to provide a broader understanding of the relational nature of readiness.

Finally, future studies may combine qualitative findings with quantitative indicators such as traffic volume, revenue, price elasticity, operational costs, and cash-flow changes. Such approaches could provide additional evidence regarding how the meanings and forms of organizational readiness evolve when regulatory uncertainty is replaced by actual implementation.

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