

ORGANIZATIONAL RESILIENCE AS A MEDIATOR BETWEEN INDIVIDUAL AND GROUP RESILIENCE AND ORGANIZATIONAL PERFORMANCE: EVIDENCE FROM THE BALI REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES

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Abstract

This study examines the role of organizational resilience in mediating the influence of individual resilience and group resilience on organizational performance at the Bali Regional Office of the Directorate General of Taxes. The population comprised 351 employees serving as Account Representatives, Functional Tax Examiners, and State Tax Bailiffs, from which 89 respondents were selected using simple random sampling. This study employed a quantitative research design. Data were collected through structured questionnaires and analyzed using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach. The results indicate that individual resilience and group resilience do not have a significant direct effect on organizational performance; however, both variables significantly strengthen organizational resilience, which in turn has a significant positive effect on organizational performance. Furthermore, organizational resilience fully mediates the relationship between individual and group resilience and organizational performance, indicating that improving organizational performance in public sector institutions depends on strengthening organizational resilience systems that integrate individual and team adaptive capacities.

Keywords: Psychological Resilience, Team Resilience, Organizational Resilience, Organizational Performance

INTRODUCTION

An organization can be understood as a consciously coordinated social entity with relatively identifiable boundaries that operates sustainably to achieve established goals. Organizational characteristics are shaped through interactions among individuals, including shared interests, behavioral patterns, and work ethics, which collectively form organizational culture and identity. In this context, employee performance becomes a crucial element in ensuring organizational effectiveness and sustainability, particularly in public sector institutions. Performance is not merely viewed as individual output, but as an integration of professional work behavior, adaptability to change, and the achievement of results that directly contribute to organizational strategic objectives and public service outcomes (Crook et al., 2005).

In public sector organizations, employee performance plays a strategic role in supporting accountability, service quality, and the achievement of institutional targets. Empirical studies in Indonesia indicate that employee performance is influenced by internal organizational factors such as organizational culture, work environment, motivation, and work discipline (Meitriana & Irwansyah, 2017; Septiawan & Heryanda, 2020; Ningrat & Suarmanayasa, 2023; Ariani & Suarmanayasa, 2025). In addition, leadership effectiveness, work discipline, and workforce capacity have been shown to significantly influence employee performance in both government and service organizations (Sujana et al., 2021; Adnyaswari et al., 2025). These findings suggest that performance outcomes are shaped by the interaction between individual capabilities and organizational support systems.

The Directorate General of Taxes (DGT), as a government institution under the Ministry of Finance, holds a strategic mandate to secure state tax revenues. Increasing revenue targets and dynamic socio-economic conditions require DGT to continuously improve organizational performance and adaptability. At the regional level, the Bali Regional Office of the Directorate General of Taxes oversees eight vertical work units, with organizational performance measured annually through the Organizational Performance Score (Nilai Kinerja Organisasi/NKO). Although performance indicators generally exceed established targets, recent trends indicate a decline in several key indicators related to tax revenue growth and compliance. This condition raises concerns regarding the sustainability of organizational performance in achieving long-term revenue objectives.

To meet Key Performance Indicators (KPIs), particularly tax revenue targets and annual tax return compliance, DGT requires employees with strong competencies, high professionalism, and strong integrity. However, employees are also faced with high workload pressure, performance demands, and organizational dynamics such as job rotation, which may affect both psychological well-being and performance capacity. Previous studies confirm that workload pressure, work discipline, and work environment significantly influence employee performance in public sector organizations (Septiawan & Heryanda, 2020; Ningrat & Suarmanayasa, 2023). Moreover, motivation, workload, and compensation structures are critical determinants of employee performance in public institutions (Mastiasih et al., 2025). These conditions highlight the importance of understanding not only structural and managerial factors, but also the adaptive capacity of employees and work units.

Most prior studies on employee performance in public organizations have emphasized structural, managerial, and technical determinants. However, such approaches provide limited explanation of how individuals and work groups are able to withstand, adapt to, and recover from sustained work pressure and organizational change. This limitation

indicates the need for a more comprehensive perspective that incorporates resilience as a key explanatory factor for performance sustainability.

Resilience refers to the ability to adapt positively to significant adversity or change. In public organizations, organizational resilience is closely linked to the capacity of individuals and groups to cope with pressure and respond to changing work environments. Individual resilience (psychological resilience) reflects employees' ability to interpret, manage, and respond adaptively to psychological stress, while group resilience (team or collective resilience) emerges from shared experiences and social interactions that shape collective responses to demanding situations. Together, these multilevel capacities form the foundation of adaptive organizational capability, highlighting that resilience develops not only at the individual level but also through social and collective dynamics (Molenaar et al., 2022). Organizations with higher levels of resilience are better equipped to maintain performance, adapt to disruptions, and sustain effectiveness in dynamic and uncertain environments (Moreno et al., 2024; Do Hai-Ninh et al., 2024; Al-Somali et al., 2024).

Nevertheless, previous research also indicates that the influence of organizational resilience on performance is not always direct. Improved organizational performance tends to be more optimal when resilience is translated into adaptive organizational processes such as innovation and organizational learning (Asare-Kyire et al., 2023). These mixed findings suggest that organizational resilience may function as a mediating mechanism rather than a direct determinant of performance outcomes.

In response to increasing performance demands and organizational transformation in 2024, the Directorate General of Taxes implemented various initiatives to strengthen employee mental health as part of its human resource management strategy, including the Emotionally Intelligent and Happy (CERIA) Program. This program aims to enhance employees' ability to manage work pressure, develop psychological resilience, and strengthen social support and interaction within the organization. The implementation of this program reflects the growing relevance of resilience at the individual, group, and organizational levels in sustaining performance within public organizations undergoing transformation.

Despite the growing body of literature on organizational resilience, empirical studies in public sector settings, particularly in Indonesian public institutions, remain limited. Moreover, resilience is often treated as a single construct, without sufficiently examining how organizational resilience is formed through the interaction of individual and group resilience. This research gap is especially relevant for strategic public organizations such as the Directorate General of Taxes, which operate under high performance pressure, strict regulation, and strong public accountability.

Based on these considerations, this study aims to examine the influence of individual resilience (psychological resilience) and group resilience (team or collective resilience) on organizational performance, with organizational resilience as a mediating variable, at the Bali Regional Office of the Directorate General of Taxes. This study is expected to contribute empirically to the understanding of resilience-based performance management in public sector organizations and provide practical insights for strengthening sustainable organizational performance in the context of public administration.

REVIEW OF LITERATURE

Organizational performance is understood as a multidimensional construct that reflects the effectiveness and efficiency of an organization in achieving its strategic objectives. Performance is not solely measured through financial indicators, but also includes non-financial aspects such as innovation, organizational learning, sustainability, social responsibility, and stakeholder satisfaction (Crook et al., 2005; Restrepo-Morales et al., 2023). In the context of public sector organizations, organizational performance is strongly influenced by the effectiveness of human resource management, organizational culture, and the ability of organizations to respond to external environmental demands and dynamics (Bagia et al., 2021; Indayani et al., 2025).

The High Performance Organization (HPO) approach conceptualizes organizational performance as the result of synergy among effective leadership, an innovative organizational culture, human resource capability development, the integration of technology and data, and commitment to sustainability and social responsibility (Adžić et al., 2005; Firdaus et al., 2023). The HPO framework emphasizes that sustainable high performance is not achieved solely through operational efficiency, but also through an organization's adaptive capacity in responding to change and uncertainty (Putri et al., 2024). In dynamic organizational environments, internal communication and change management processes are essential to maintaining employee performance and organizational stability, particularly during periods of disruption and transformation (Wiranata et al., 2022). These adaptive organizational processes support performance sustainability and reinforce the organization's capacity to function effectively under conditions of pressure.

In modern organizational environments characterized by high pressure and uncertainty, the concept of organizational resilience has become increasingly relevant. Organizational resilience is defined as an organization's ability to anticipate, respond to, absorb, and recover from disruptions while maintaining its core functions, values, and strategic objectives (Duchek, 2020). Furthermore, organizational resilience is dynamic in nature and develops through continuous processes of adaptation, learning, and innovation that enable organizations to sustain effectiveness in changing environments (Duchek, 2020; Garrido-Moreno et al., 2024).

The literature highlights that organizational resilience is formed through multilevel interactions encompassing individual resilience (psychological resilience) and group resilience (team or collective resilience). Individual resilience refers to employees' psychological capacity to cope with stress, pressure, and adversity in an adaptive manner, as well as their ability to recover and grow from challenging experiences (Fuad & Iswan, 2021; Liu & Boyatzis, 2021). Resilient individuals typically demonstrate emotional regulation, adaptive coping strategies, optimism, and effective problem-solving skills, which contribute positively to performance and psychological well-being (Liu & Boyatzis, 2021; Singh et al., 2024).

Group or team resilience reflects the collective capacity of work teams to adapt, sustain performance under pressure, and recover from adversity through shared mechanisms such as psychological safety, team cohesion, adaptive communication, shared vision, and resilient leadership (Clements & Kinman, 2023; Sbai et al., 2025). Team resilience plays a critical role in maintaining productivity and innovation, particularly during periods of crisis or significant organizational change (Ganotice et al., 2022; Setyawan et al., 2024).

Empirical studies indicate that individual resilience and group resilience have a positive influence on organizational resilience. When individuals and teams are able to manage pressure effectively, their adaptive capacities become embedded within organizational culture, processes, and systems, thereby strengthening overall organizational resilience (Molenaar et al., 2022; Singh et al., 2024). Organizations with high levels of resilience are better equipped to maintain operational stability, enhance innovation, and sustain long-term performance amid disruption and uncertainty (Moreno et al., 2024; Do Hai-Ninh et al., 2024; Al-Somali et al., 2024).

However, the relationship between resilience and organizational performance is not always direct. Several studies suggest that organizational resilience functions as a mediating mechanism, bridging the influence of individual and group resilience on organizational performance (Asare-Kyire et al., 2023; Kinda et al., 2025). Organizational resilience ensures that the adaptive potential of individuals and teams is institutionalized and translated effectively into the achievement of organizational strategic objectives (Gröschke et al., 2022).

Based on this theoretical review, it can be concluded that sustainable organizational performance in public sector institutions is not determined solely by structural or managerial factors, but also by resilience capacities at the individual, group, and organizational levels. Accordingly, organizational resilience is positioned as a key mediating variable linking individual resilience and group resilience to organizational performance.

RESEARCH METHOD

This study employs a quantitative research design grounded in the positivist paradigm, which emphasizes that scientific knowledge is generated through objective and standardized measurement and empirically tested using numerical data and statistical analysis. This approach is appropriate for examining causal relationships and mediating effects among constructs within a structured research model.

The study population comprises all employees of the Bali Regional Office of the Directorate General of Taxes (DGT), totaling 826 employees. To ensure relevance to the research objectives, the population was narrowed to a target population consisting of employees directly involved in tax administration activities, including tax services, audits, and tax collection. Accordingly, respondents were drawn from employees holding the positions of Account Representative (AR), Functional Tax Examiner (FPP), and Tax Bailiff (JSPN), totaling 351 employees, as these roles involve direct responsibility for tax compliance supervision and revenue achievement.

A probability sampling technique using simple random sampling was employed, ensuring equal selection opportunities for all members of the target population. The minimum sample size was determined using the Slovin formula with a 10% margin of error, resulting in 78 respondents. To mitigate potential non-response and ensure sufficient valid data, an oversampling strategy of approximately 30% was applied, leading to the distribution of 112 questionnaires.

Data were collected using a structured questionnaire designed to measure four constructs: individual resilience (psychological resilience), group resilience (team/collective resilience), organizational resilience, and organizational performance. All items were assessed using a six-point Likert scale ranging from 1 (strongly disagree) to 6 (strongly agree). The use of an even-numbered scale without a neutral midpoint was intended to reduce

central tendency bias and encourage respondents to express clearer attitudes toward each statement, an approach considered appropriate in public sector research settings (Situmorang, 2010).

Prior to hypothesis testing, the measurement model was assessed for validity and reliability. Construct validity was evaluated using confirmatory factor analysis, while reliability was examined through Cronbach's alpha coefficients, with values of 0.70 or higher indicating acceptable internal consistency (Hair et al., 2019). Data collection was conducted over a two-month period, from October to November 2025, following formal research approval.

Data analysis was performed using the Partial Least Squares (PLS) approach assisted by SEMPLS software to examine both direct and indirect (mediating) effects among variables and to test the proposed research hypotheses. This approach enables a comprehensive evaluation of the relationships specified in the research model, with result interpretation considering both statistical significance and practical relevance in the context of public sector organizational performance.

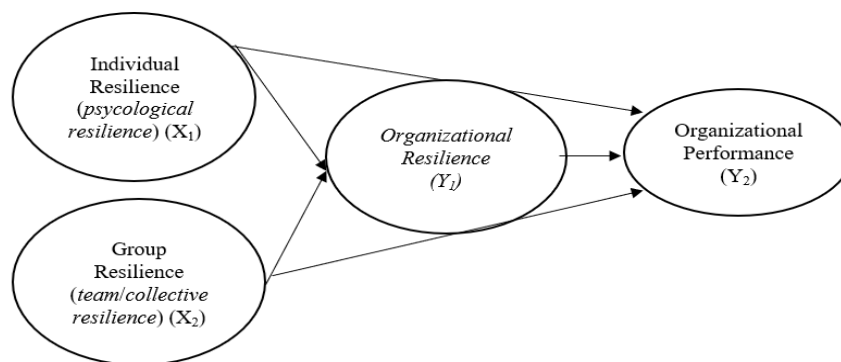
Research Hypothesis

This study aims to examine the influence of individual resilience (psychological resilience) and group resilience (team/collective resilience) on organizational performance, as well as the mediating role of organizational resilience. Based on the theoretical framework and prior empirical studies, the hypotheses proposed in this study are formulated as follows:

- H1: Individual resilience (psychological resilience) has a positive and significant effect on organizational performance.
- H2: Group resilience (team/collective resilience) has a positive and significant effect on organizational performance.
- H3: Individual resilience (psychological resilience) has a positive and significant effect on organizational resilience.
- H4: Group resilience (team/collective resilience) has a positive and significant effect on organizational resilience.
- H5: Organizational resilience has a positive and significant effect on organizational performance.
- H6: Organizational resilience mediates the relationship between individual resilience (psychological resilience) and group resilience (team/collective resilience) and organizational performance.

RESEARCH METHOD

This research model describes the relationships between individual resilience (psychological resilience) and group resilience (team/collective resilience) as independent variables, organizational resilience as a mediating variable, and organizational performance as the dependent variable. This model can be illustrated as follows:



The image of the research model illustrates that individual resilience (psychological resilience) and group resilience (team/collective resilience) have both direct effects on organizational performance and indirect effects through organizational resilience. Organizational resilience functions as a mediating variable that integrates individual and collective resilience in enhancing organizational performance. This study employs a quantitative approach with a survey method, where data are collected using a structured questionnaire measured on a six-point Likert scale. The proposed research model is tested using Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach assisted by SEMPLS software to examine the direct and mediating effects among variables. The findings of this study are expected to provide deeper insights for public sector organizations, particularly tax administration institutions, in strengthening resilience at individual, group, and organizational levels to achieve sustainable organizational performance.

RESULTS AND DISCUSSION

This section begins with a descriptive analysis to summarize respondent characteristics and the distribution of research variables. The sample consisted of 89 employees, predominantly male and aged over 40 years, representing experienced personnel across multiple units of the Bali Regional Office of the Directorate General of Taxes. Most respondents served as Account Representatives, followed by Functional Tax Examiners and Tax Bailiffs. The majority had 1–3 years of tenure, indicating early to mid-career professionals. Descriptive statistics indicate relatively high mean scores across all variables with acceptable variability, suggesting consistent responses and supporting the suitability of the data for further inferential analysis.

Building on these descriptive findings, the study proceeds with inferential analysis using Structural Equation Modeling (SEM) to examine the proposed research model and test the formulated hypotheses. SEM enables the simultaneous evaluation of the measurement model and the structural relationships among latent constructs. The results of the structural analysis are presented as follows:

1. Outer Model Analysis

The outer model analysis was conducted to evaluate the measurement model by assessing the validity and reliability of the indicators used to measure each latent construct. This evaluation includes the examination of convergent validity, discriminant validity, and construct reliability to ensure that the measurement model meets the required statistical criteria before proceeding to the structural model analysis.

Table 1.
Convergent Validity and Construct Reliability

Variabel	Measurement Items	Outer Loading	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	AVE
Individual Resilience	X1.1	0.816	0.941	0.942	0.95	0.656
	X1.2	0.837				
	X1.3	0.843				
	X1.4	0.719				
	X1.5	0.848				
	X1.6	0.73				
	X1.7	0.841				
	X1.8	0.827				
	X1.9	0.798				
	X1.10	0.829				
Group Resilience	X2.1	0.872	0.979	0.98	0.981	0.81
	X2.2	0.924				
	X2.3	0.9				
	X2.4	0.9				
	X2.5	0.911				
	X2.6	0.936				
	X2.7	0.927				
	X2.8	0.819				
	X2.9	0.897				
	X2.10	0.914				
	X2.11	0.912				
	X2.12	0.884				
Organizational Resilience	Y1.1	0.898	0.963	0.965	0.968	0.751
	Y1.2	0.877				
	Y1.3	0.899				
	Y1.4	0.898				
	Y1.5	0.914				
	Y1.6	0.894				
	Y1.7	0.923				
	Y1.8	0.904				
	Y1.9	0.792				
	Y1.10	0.865				
Organizational Performance	Y2.1	0.888	0.97	0.971	0.974	0.787
	Y2.2	0.883				
	Y2.3	0.865				
	Y2.4	0.896				
	Y2.5	0.865				
	Y2.6	0.908				

	Y2.7	0.903			
	Y2.8	0.82			
	Y2.9	0.849			
	Y2.10	0.781			

Source: Data processed (2026)

Table 1 presents the results of the measurement model evaluation, including outer loadings, Cronbach's alpha, composite reliability (rho_a and rho_c), and Average Variance Extracted (AVE). Convergent validity was assessed using outer loading values, with all indicators ranging from 0.719 to 0.936, exceeding the recommended threshold of 0.70. As suggested by Hair et al. (2019), loadings above 0.70 indicate that the indicators adequately represent their respective latent constructs.

Construct reliability was evaluated through Cronbach's alpha and composite reliability, with values ranging from 0.941 to 0.979 and exceeding 0.90, respectively, demonstrating strong internal consistency. Additionally, AVE values range from 0.656 to 0.810, surpassing the minimum criterion of 0.50, which confirms adequate convergent validity (Hair et al., 2019). Overall, the measurement model meets the recommended criteria for validity and reliability and is therefore suitable for subsequent structural model analysis.

Tabel 2
Discriminant Validity (Fornell–Larcker Criterion)

	Individual Resilience	Group Resilience	Organizational Performance	Organizational Resilience
Individual Resilience	0.81			
Group Resilience	0.714	0.9		
Organizational Performance	0.666	0.669	0.867	
Organizational Resilience	0.656	0.629	0.835	0.887

Source: Data processed (2026)

Table 2 presents the results of discriminant validity testing using the Fornell–Larcker criterion. The diagonal values, representing the square roots of AVE for each construct, are higher than the correlations between constructs. Specifically, Individual Resilience (0.810), Group Resilience (0.900), Organizational Performance (0.867), and Organizational Resilience (0.887) each demonstrate values greater than their respective inter-construct correlations. These results indicate that each construct is empirically distinct from the others, confirming adequate discriminant validity and supporting the suitability of the measurement model for further structural analysis.

Tabel 3
Discriminant Validity – Heterotrait–Monotrait Ratio (HTMT)

	Individual Resilience	Group Resilience	Organizational Performance
Group Resilience	0.738		

Organizational Performance	0.699	0.683	
Organizational Resilience	0.684	0.639	0.857

Source: Data processed (2026)

Table 3 presents the discriminant validity assessment using the Heterotrait–Monotrait Ratio (HTMT). All HTMT values range from 0.639 to 0.857, which are below the recommended threshold of 0.90. These findings indicate that the constructs are empirically distinct from one another, thereby confirming adequate discriminant validity. Accordingly, the measurement model satisfies the HTMT criterion and is suitable for further structural model analysis.

2. Inner Model Analysis

The inner model analysis was conducted to evaluate the structural relationships among the latent variables and to test the proposed hypotheses. The assessment focused on the significance of path coefficients, coefficient of determination (R^2), effect size (f^2), and predictive relevance to evaluate the explanatory power of the model. Hypothesis testing was performed using a bootstrapping procedure, with significance evaluated based on t-values and p-values ($p < 0.05$). This analysis also examined the mediating role of organizational resilience in linking individual and group resilience to organizational performance.

Tabel 4
R-Square

	R-Square	R-Square Adjusted
Organizational Performance	0.737	0.727
Organizational Resilience	0.483	0.471

Source: Data processed (2026)

Based on the results presented in **Table 4**, the R-square value for Organizational Performance is 0.737 (Adjusted $R^2 = 0.727$), indicating that the model explains 72.7% of the variance in organizational performance, which reflects strong explanatory power. Meanwhile, Organizational Resilience has an R-square value of 0.483 (Adjusted $R^2 = 0.471$), indicating that 47.1% of its variance is explained by the model, representing a moderate level of explanatory capability. Overall, these results demonstrate that the structural model has adequate predictive power for explaining the endogenous constructs.

Tabel 5
F-Square

	Organizational Resilience	Organizational Performance
Individual Resilience	0.17	0.02
Group Resilience	0.101	0.056
Organizational Resilience		0.823

Source: Data processed (2026)

Table 5 presents the effect size (f^2) values used to assess the contribution of each exogenous construct to the endogenous variables. The effect of Individual Resilience on Organizational Resilience is 0.17, indicating a moderate effect, while its effect on Organizational Performance is 0.02, indicating a small effect. The effect of Group Resilience on Organizational Resilience is 0.101, which reflects a small effect, and its effect on Organizational Performance is 0.056, also categorized as small.

Meanwhile, Organizational Resilience shows an effect size of 0.823 on Organizational Performance, indicating a large and substantial effect. These results suggest that Organizational Resilience plays a dominant role in explaining Organizational Performance, while Individual and Group Resilience contribute primarily through their influence on Organizational Resilience.

Tabel 6
Path coefficients

	T Statistics	P-Value
Individual Resilience (X1) > Organizational Performance (Y2)	1.567	0.117
Individual Resilience (X1) > Organizational Resilience (Y1)	3.229	0.001
Group Resilience (X2) > Organizational Performance (Y2)	1.598	0.11
Group Resilience (X2) > Organizational Resilience (Y1)	2.261	0.024
Organizational Resilience (Y1) > Organizational Performance (Y2)	6.592	0

Source: Data processed (2026)

Table 6 presents the results of the path coefficient analysis used to test the proposed hypotheses. The direct effects of Individual Resilience (X1) and Group Resilience (X2) on Organizational Performance (Y2) are not statistically significant ($t = 1.567$; $p = 0.117$ and $t = 1.598$; $p = 0.110$, respectively), indicating that resilience at the individual and group levels does not directly enhance organizational performance.

However, Individual Resilience (X1) significantly affects Organizational Resilience (Y1) ($t = 3.229$; $p = 0.001$), and Group Resilience (X2) also shows a significant effect on Organizational Resilience (Y1) ($t = 2.261$; $p = 0.024$). Furthermore, Organizational Resilience (Y1) has a strong and significant effect on Organizational Performance (Y2) ($t = 6.592$; $p < 0.001$), highlighting its critical role in enhancing organizational performance.

Overall, these findings indicate that organizational resilience serves as a key mechanism linking individual and group resilience to organizational performance through an indirect pathway.

Tabel 7
Spesific Indirect Effects

	T Statistics	P-Value
Individual Resilience (X1) > Organizational Resilience (Y1) > Organizational Performance (Y2)	2.916	0.004
Group Resilience (X2) > Organizational Resilience (Y1) > Organizational Performance (Y2)	2.017	0.044

Source: Data processed (2026)

Table 7 indicates that Individual Resilience ($t = 2.916$; $p = 0.004$) and Group Resilience ($t = 2.017$; $p = 0.044$) have significant indirect effects on Organizational

Performance through Organizational Resilience. As the direct effects are not significant, these results confirm the full mediating role of organizational resilience in linking resilience at the individual and group levels to organizational performance.

The Effect of Individual and Group Resilience on Organizational Performance

The results indicate that individual resilience and group resilience do not have a significant direct effect on organizational performance. These findings suggest that employees' psychological strength and team cohesion alone are insufficient to directly improve organizational outcomes. In highly regulated public organizations such as the DGT, performance is strongly influenced by systems, policies, coordination mechanisms, and leadership support rather than individual or team capacity alone.

These findings support Carmeli et al. (2021) and Liu & Boyatzis (2021), who argue that individual and collective resilience contribute indirectly through relational processes and organizational mechanisms rather than direct performance outcomes.

The Effect of Individual and Group Resilience on Organizational Resilience

Individual resilience and group resilience were found to significantly influence organizational resilience. Resilient employees contribute to emotional stability, adaptive behavior, and constructive coping strategies, while resilient teams strengthen coordination, collective learning, and adaptive work practices. These capacities accumulate and enhance the organization's ability to absorb pressure and respond effectively to environmental changes.

This finding aligns with previous research emphasizing resilience as a multilevel capability built from individual and collective adaptive capacities.

The Effect of Organizational Resilience on Organizational Performance

Organizational resilience has a strong and significant effect on organizational performance, indicating that the organization's ability to anticipate disruptions, adapt to change, and maintain operational continuity plays a decisive role in achieving performance targets. In the context of ongoing administrative transformation and digitalization, organizational resilience enables the DGT to sustain service delivery, maintain compliance enforcement, and ensure operational stability under pressure.

This result supports Duchek (2020) and Gröschke et al. (2022), who identify organizational resilience as a dynamic capability essential for sustaining performance in complex environments.

Mediating Role of Organizational Resilience

The analysis confirms that organizational resilience fully mediates the relationship between individual resilience, group resilience, and organizational performance. This indicates that resilience at the individual and team levels must be transformed into organizational capacity through systems, culture, and coordinated processes before it can influence performance outcomes.

In the context of public sector organizations, organizational resilience functions as a strategic mechanism that integrates micro-level capabilities into macro-level performance, thereby ensuring adaptability and sustainability in dynamic environments. This study is limited to a single regional office context, which may affect the generalizability of the findings. Future research is therefore encouraged to examine resilience mechanisms across multiple public sector institutions.

CONCLUSION

This study demonstrates that individual resilience and group resilience do not directly enhance organizational performance; however, both significantly strengthen organizational resilience, which in turn has a strong positive effect on performance. These findings confirm that organizational resilience fully mediates the relationship between resilience at the individual and team levels and organizational performance. In the context of the Bali Regional Office of the Directorate General of Taxes, performance improvement is not driven solely by personal psychological strength or team cohesion, but by the organization's capacity to integrate these capabilities into adaptive systems, coordinated processes, and a resilient organizational culture. Thus, organizational resilience emerges as a strategic capability that enables public institutions to maintain stability, adapt to regulatory and technological changes, and sustain performance under conditions of uncertainty. This study reinforces the strategic importance of resilience-based management in public sector organizations facing increasing complexity and environmental uncertainty. Furthermore, these findings provide strategic implications for strengthening resilience-based human resource policies and organizational development strategies in public sector institutions.

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