

The Analysis of Organizational Diagnosis of Tax Office of Pratama Palembang Ulu

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Abstract: In the state budget of revenues and expenditure (*Anggaran Pendapatan dan Belanja Negara - APBN*) 2016, tax revenue is targeted to reach 85% of the total state budget. It is a very high target; therefore the workload of the Directorate General of Tax (DGT) is getting higher and larger. In response to this, it is necessary to have changes and to develop the DGT's organization along with other work units, both the changing of the administrative systems and its human resources. One of the changes is the modernization of the tax administration system that has begun in 2002. The Tax Office (TO) is an integrated part of the DGT's organizational changing. Based on organizational diagnosis result of the tax office of Palembang Seberang Ulu using 6 variables of Weisbord model obtained mean score for all variables were 4,051. Overall, the organizing of the Tax office of Palembang Seberang Ulu could be considered as good or no problematic issues. For the goal variable, relationship variable, leadership and organizational structure variable, reward and working mechanism have been good or not in problem classification. However, the organization of the Tax office of Palembang Seberang Ulu needs to improve the understanding of the objectives/goals, relationship, leadership, organizational structure, reward and working mechanism by finding solutions to all obstacles that hinder the performance of the tax office organization of Palembang Seberang Ulu.

Keywords: Organizational development, Tax Office, organizational diagnosis, Palembang.

INTRODUCTION

Xin *et al.* [1] argues that: The compliance behavior of the tax residents is highly correlated with the tax revenue of the government. Therefore, the prevalence of tax non-compliance remains a critical concern for the tax authorities around the world. Observing that statement that taxpayers' compliance behavior is highly correlated with government tax revenues. Therefore, the prevalence of non-tax compliance remains an important concern of tax authorities around the world.

Tax is the most important element of the state budget (SB) because currently the state income from the tax sector is the most dominant income. When compared to the reign of the new order and the old order, the role of tax was not so significant. As time passes, tax contributions to the state budget are increasing and tax revenues targeted by the government are enormous. The state budget in 2016 tax revenue target was 85% of the state budget. The target of tax revenue mandated by the State each year continues increasing. The increasing or rising tax revenue target causes the workload of the Directorate General of Taxation to be heavier. In order to anticipate and meet

the increasing tax revenue target became one of the causes of the change and development of the organization Directorate General of Taxes, both changes in administrative systems and human resources.

One of changes occurred in the Directorate General of Taxation is a program of modernization of tax administration system that began in 2002. The flagship program of the modernization system is the establishment of The Main Taxpayer Service Office that administers and supervises the Taxpayer who has the largest tax payment contribution to Indonesia. In addition, the Directorate General of Taxation also makes changes in terms of tax home pay (income for employees) in large numbers compared to other Civil Servants department salaries.

The tax office of Pratama Palembang Seberang Ulu is an echelon III of DGT's unit included in the working area of Regional Office of Directorate General of Taxation of South Sumatra and Bangka Belitung Islands, which has working area of 4 (four) sub-districts namely Seberang Ulu I, Seberang Ulu II, Kertapati and

Plaju with mandatory number registered tax of 70,081 people.

In 2016, The Tax office of Pratama Palembang Seberang Ulu was given a target of Rp 294,776,903,874, rose to 24% from previous target of

Rp 237,021,814,754 or rose to 43% from previous year's target achievement of Rp. 206,037,518,790. The organizational structure of the TO of Palembang Seberang Ulu consists of 1 head office, 9 sections and 1 functional group. The number of employees of the TO of Palembang Seberang Ulu were 82 officers.

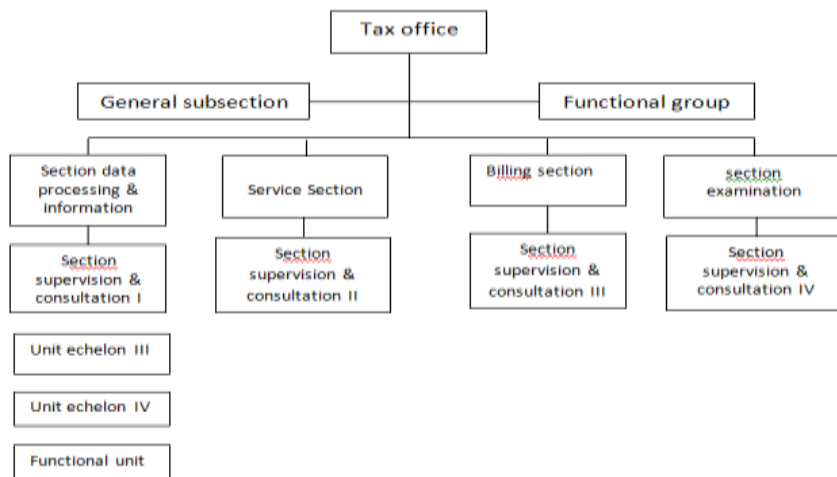


Fig-1: Organizational Structure of the Tax office of Palembang Seberang Ulu

Tax office of Palembang Seberang Ulu itself has its duties and functions set forth in Articles 54 and 55 of Regulation of the Minister of Finance No. 206.2 / PMK.01 / 2014 on the Organization and Working Procedures of Vertical Institutions of the Directorate General of Taxation. Based on Article 54 of Regulation of the Minister of Finance No. 06.2 / PMK.01 / 2014 on the Organization and Working Procedures of Vertical Institutions of the Directorate General of Taxation, the Tax Office of Palembang Seberang Ulu is incharge in giving counselling, service and supervision of Taxpayers in the field of Income Tax, Value Added Tax, Sales Tax on Luxury Goods, and Other Indirect Taxes under its jurisdiction based on the laws and regulations.

While in the Article 55, the tax office of *Madya* has quite a lot of functions, namely:

- collecting, searchig and processing of data, observation of potential taxation, and presentation of tax information;
- stipulation and issuance of tax law products;
- administrating documents and files of taxation, acceptance and processing of Notice, and acceptance of other letters;
- tax counseling;
- tax service;
- Taxpayer registration;
- administration of tax receivables and execution of tax collection;
- tax audit;
- supervision of taxpayers' compliance obligations;
- taxation consultation;

- tax assessment; and
- office administration.

In performing its duties and functions above, The Tax office of Palembang Seberang Ulu must have good organizational governance. Moreover with the increasing target tax revenue mandated require tax office of Palembang Seberang Ulu become a tough organization. It means that being able to anticipate all changes occured both internally and externally in tax office of Palembang Seberang Ulu. An organization will survive when it is able to adapt and adjust to the developments occurring in its environment [2]. To anticipate it, it is necessary to diagnose daily practice or activities within the tax office of Palembang Seberang Ulu. Some definitions have been expressed by experts in terms of organizational diagnosis. Janicijevic [3] states that an organizational diagnosis is an important issue in organizational change and development. The organizational diagnosis will answer three important questions: "Why should organizations change?", "How to make those changes?", and "What would be changed?" [4].

DIAGNOSTIC MODEL THEORY

The Human Resource Intelligence Report reveals that there are several models that can be used to perform organizational diagnosis. Some models of organizational diagnosis including: Force Field Analysis (FFA), Leavitt's Model, Open System Theory, McKinsey 7S Framework and so forth. One of the organizational diagnostic models is the Weisbord Model (Model 6 box). The six-box model is a framework developed by American analyst Marvin

Weisbord to assess organizational functions. It is a common framework and is intended for use in organizations. It is based primarily on the techniques and assumptions of the field of organizational development. This model is a specific way of looking at

organizational structure and design. The Weisbord [5] model illustrates 6 (six) boxes: purpose, structure, reward, helpful mechanism, relationship, and leadership (see figure 1). Weisbord provided key questions to diagnose each of the six boxes.

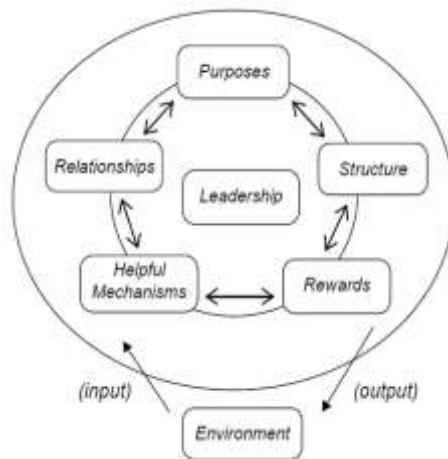


Fig-2: Weisbord Model [5]

To diagnose the Goal box, there are two very important things need to be considered: (1) The clarity of goal. In this case what is considered as the important in an organization is the members of the organization or employee understand clearly and correctly the mission and goals of the organization. (2) Agreement with that goal. In this case, support from members or employees to commit to achieving the goals of the organization. The questions designed by Weisbord based on the two main points above.

In addition to the Structure box, the main Weisbord question is to find out the answer whether there is alignment between the established goals and the built-in structural framework. In other words, whether the internal structure that has been built is actually serving the goal of the organization. If the organizational structure does not conform to its purpose, it means that the structure and the goal are not aligned. Thus the center of the diagnostic attention of the structure box is in alignment to structure and goal of the organization.

Three things that are considered important for Weisbord to diagnose the Box of Relationship, namely: (1) Relationships arrangement among individuals in the organization; (2) The relations arrangement among organizational units of different tasks; (3) The relationship governance among personnels with the nature and necessity demanded by their works. Weisbord also stresses on diagnosis of how far interdependency, the quality of relationships, and the conflict flow within the organization.

In diagnosis of Award box, Weisbord recommends paying attention to the similarities and differences between what employees actually feel. In this case, weather the reward system of compensation packages, salaries, incentive systems, and other forms of rewards given by the organization be perceived by its employees as a reward or punishment.

For the Leadership box was placed in the middle of the screen by Weisbord. Because he believed that the leader's chief task was to see his influence between the other boxes on the model screen. In addition, a leader might be able to maintain a balance between the boxes. In the diagnosis for this leadership Weisbord suggested by Selznick's stated following opinion on the duties of a leader. The process of diagnosis was directed to how far a leader (1) formulated his or her organizational goals, (2) maintained the goal into its programs, (3) maintained its organizational integrity, and (4) maintained its rules and appreciation of the conflicts that arise.

The last box is the Work Method box. Weisbord defines this method of work as a thing that can strengthen and bind the organization to do more than just the collection of individuals who differ from their needs. Thus this working method is a process that must exist for every organization in order to survive. The process of planning, controlling, budgeting, and others is a method of work that greatly helps the employees of the organization to obtain and perform the job tasks respectively in accordance with the objectives of the organization.

The diagnostic process for this box emphasizes on how far the extent the work method helps employees to achieve organizational goals, and its method is more deterring than helping employees. The results of Wijanarko *et al.* [6] obtained the conclusion that from six variables in the process of organizational diagnosis of the development of Information and Counseling Center for Teens and Students in Pati Regency only found one variable which in its entirety had been conducted well, that was on the variable of Awards. The other five variables found to have problems were destination boxes, organizational structures, relationships, leadership and working mechanisms.

METHODS

To analyze the existing conditions in the tax office of Palembang Seberang Ulu, the writer conducted

a survey by distributing questionnaires to employees. The questionnaires distributed were randomly assigned to the tax office of Palembang Seberang Ulu staff consisting of executor, account representative, functional and head section / group leader. From the 27 questionnaires distributed, there were 25 questionnaires or 30% of the number of employees returned from 82 participants.

This study used analytical techniques with the Weisbord Model approach which included six boxes or six variables. For each variable given 10 statements which then by each respondent should be given a response to each statement? Assessments of responses given by the respondents were divided into 5 categories as follows:

Table-1: Categories and Scores

Nomor	Categories	Scores
1	Strongly agree	5
2	Agree	4
3	Neutral	3
4	Disagree	2
5	Strongly disagree	1

The score results for each box would be summed and then it calculated the mean score as well for the entire box. For a measuring instrument of the

diagnosis the writer used interval class method with the following calculation:

$$\text{Interval} = \frac{\text{The Highest Score} - \text{The Lowest Score}}{\text{The highest score}} = \frac{5 - 1}{5} = 0,8$$

Based on the results of the assessment, obtained respondents' answers with the class arrangement interval as follows. The analysis of the

diagnostic results was calculated by comparing the mean scores, either for each box or to the overall mean scores.

Table-2: Interval Classification

Interval	Classification
4,24 - 5,00	Strongly agree
3,43 - 4,23	Agree
2,62 - 3,42	Neutral
1,81 - 2,61	Disagree
1,00 - 1,80	Strongly disagree

RESEARCH RESULT

The distributed questionnaire contained statements that were derived from the six Weisbord model variables. The six variables in the model were: objective variable, structure, relationship, reward system, leadership, and working mechanism. Of all the returned questionnaire then were tabulated in and inventoried, the tabulated results were presented in the table of mean scores and frequency distributions. The

results of the questionnaire from the study were as follows:

Goal Variabel

In the goal variable there were two main point questions that were the clarity of organizational goals and approval of those goals. Results from of respondents questionnaire on the objective variable was presented in table 3 as follows:

Table-3: Mean scores of Respondents toward The Goal Variable

Number of respondents	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Median
Value	3,80	3,80	4,30	4,30	4,30	4,20	4,10	4,00	4,40	4,40	4,40	3,20	3,90	5,00	5,00	3,90	4,00	4,00	4,40	4,30	3,70	3,70	4,30	4,20	4,10	4,15

Classification of respondents' responses to variable "Goals"

Classification	Average score	Frequency	%
Very good	4,24-5,04	11	44
No problem	3,43-4,23	13	52
Somewhat problematic	2,62-3,42	1	4
Problematic	1,81-2,61	-	0
Very problematic	1,00-1,80	-	0
Total		25	100

The Organizational Structure Variable

This variable revealed about the alignment between organizational goals that had been established

and the internal structures built. The results of the responses from respondents to the questionnaire proposed can be seen in table 5 as follows:

Table-4: Mean scores of the Response for Organizational Structure

Number of respondents	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Median
Value	3,60	3,90	4,00	4,10	4,10	3,60	4,00	4,60	4,50	4,10	4,00	3,20	4,40	4,20	4,00	4,00	4,00	4,00	4,30	4,30	4,00	4,00	3,90	4,10	3,60	4,02

Classification of respondents' responses to variable "Organizational structure"

Classification	Average score	Frequency	%
Very good	4,24-5,04	5	20
No problem	3,43-4,23	19	76
Somewhat problematic	2,62-3,42	1	4
Problematic	1,81-2,61	-	0
Very problematic	1,00-1,80	-	0
Total		25	100

Relationship Variable

The statement expressed in the questionnaire was the relationship between the individual in the organization, the relationship between the organizational units of different tasks and activities, the

relationship between the people nature and necessity demanded by this work. Result of recapitulation of respondent responses to the questionnaire submitted can be seen in table 5 as follows:

Table-5: Mean scores of Relationship Variable

Number of respondents	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Median
Value	3,30	3,40	4,00	3,80	3,80	4,00	3,80	4,70	4,60	4,20	3,90	4,70	3,90	3,90	4,40	4,30	4,00	4,00	4,30	4,10	4,00	4,00	3,90	4,10	3,60	4,03

Classification of respondents' responses to variable "Relationships"

Classification	Average score	Frequency	%
Very good	4,24-5,04	6	24
No problem	3,43-4,23	17	68
Somewhat problematic	2,62-3,42	2	8
Problematic	1,81-2,61	-	0
Very problematic	1,00-1,80	-	0
Total		25	100

Reward System Variable

The calculating point in this variable was the similarities and differences between what was given formally by the organization to what employees

actually felt. The result of recapitulation of respondent responses to the questionnaire distributed can be seen in the table 6 as follows:

Table-6: Mean scores of Reward System Variable

Number of respondents	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Median
Value	3,00	3,70	4,00	4,20	4,40	3,20	4,30	4,10	5,00	4,50	4,60	3,50	3,90	4,40	4,00	4,50	4,50	4,00	4,00	4,30	3,00	4,10	4,00	4,20	3,20	4,01

Classification of respondents' responses to variable "Award System"

Classification	Average score	Frequency	%
Very good	4,24-5,04	8	32
No problem	3,43-4,23	13	52
Somewhat problematic	2,62-3,42	4	16
Problematic	1,81-2,61	-	0
Very problematic	1,00-1,80	-	0
Total		25	100

Leadership Variable

The statement to be obtained on this variable was how far the leadership could formulate the goals of the organization, and be able to describe the goal into the work program of the organization and maintain the

rules and appreciation of working conditions. The result of recapitulation of respondent responses to the questionnaire distributed can be seen in the table 7 as follows:

Table-7: Mean scores of Response for Leadership Variable

Number of respondents	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Median
Value	3,60	3,80	3,50	4,10	4,00	3,90	4,00	4,30	4,70	4,50	4,90	4,60	4,10	4,00	4,30	4,30	4,00	4,00	4,10	4,00	3,80	4,10	4,00	4,20	3,20	4,00

Classification of respondents' responses to variable "Leadership"

<u>Classification</u>	<u>Average score</u>	<u>Frequency</u>	<u>%</u>
Very good	4,24-5,04	7	28
No problem	3,43-4,23	17	68
Somewhat problematic	2,62-3,42	1	4
Problematic	1,81-2,61	-	0
Very problematic	1,00-1,80	-	0
Total		25	100

Mechanism of Work Procedure Variable

The problem to be found out from the mechanism of work procedure variable was how far the working mechanism applied could be binding

organizational components. Results of recapitulation of response to the distributed questionnaires can be seen in table 8 as follows:

Table-8: Mean scores of Response for Work Mechanism Variable

Number of respondents	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Median
Value	3,50	3,50	3,70	3,70	3,70	4,30	4,30	4,30	4,20	4,20	4,00	3,50	4,10	4,00	4,30	4,40	4,30	4,40	4,00	4,40	3,70	3,70	4,30	4,20	4,10	4,03

Classification of respondents' responses to variable "Mechanism of Work Procedures"

<u>Classification</u>	<u>Average score</u>	<u>Frequency</u>	<u>%</u>
Very good	4,24-5,04	9	36
No problem	3,43-4,23	16	64
Somewhat problematic	2,62-3,42	-	0
Problematic	1,81-2,61	-	0
Very problematic	1,00-1,80	-	0
Total		25	100

DISCUSSION

Based on organizational diagnosis of The tax office of Palembang Seberang Ulu using 6 variables of Weisbord model showed some difference between one variable and other variables with details as follows:

Goal Variable: Based on the results of the diagnosis of organizational goal variable, the tax office of Palembang Seberang Ulu showed that 53% of respondents stated very good / strongly agree and 47% said no problem / agree. As for the category of problematic issues/natural, problematic / disagree and very problematic / strongly disagree no score or no answer (0%). So that the mean score of goal variable score reached 4.15 (no problem) which meant all employees of The tax office Palembang Seberang Ulu were knowing and clearly understanding the objectives of the tax office Palembang Seberang Ulu organization and strongly agree to the organizational goals that had been set. In this condition, it is expected that all employees of the tax office of Palembang Seberang Ulu can maintain consistency in achieving organizational

goals that have been established by the Head Office of Directorate General of Taxation.

Organizational Structure Variables: Based on the diagnosis result of organizational structure variable of the tax office of Palembang Seberang Ulu, 32% respondents stated very good / strongly agree, 63% stated no problem / agreed and 5% expressed doubt / little problematic. As for the category of problem / disagree and very problematic / strongly disagree no response (0%). So that the mean score of organizational structure variables reached 4.02 (no problem / agree) which meant that overall employee of the tax office of Palembang Seberang Ulu agreed that organizational goals had been aligned with existing organizational structure.

The relationship variable: Based on the diagnosis results on organizational relationship variable of the tax office of Palembang Seberang Ulu, 53% of respondents stated very good / strongly agree, 37% stated no problem / agree, 5% stated somewhat problematic / natural. As for the category of problem /

disagree and very problematic / strongly disagree no value (0%). So that the mean score of the relationship variable score reached 4.03 (no problem) which meant that all employees of the tax office of Palembang Seberang Ulu were knowing and understanding very well about the relationship between individuals in the organization, the relationship between the different organizational units of tasks and activities, the relationship between the people with the nature and necessity demanded by his work. Under these conditions, among the employees of the tax office of Palembang Seberang Ulu and inter-section / section had created a synergy and good cooperation so that all tasks and work could be completed properly.

The reward variable: Based on the diagnosis result of the reward variable of the tax office of Palembang Seberang Ulu organization resulted 21% of respondents stated very good / very agree, 42% stated no problem / agreed and 32% expressed doubt. As for the category of problem / disagree and very problematic / strongly disagree or no value (0%). The mean score of the reward system variables reached 4.01 (not problematic / agree) which meant overall employee the tax office of Palembang Seberang Ulu satisfied with what had been given by the organization. The diagnostic results of these variables did not reach a very satisfactory condition due to a significant income difference between low-level executing employees and the income received by higher-grade employees such as functional and heads section.

Leadership Variables: Based on the diagnosis of leadership variables within the organization of the tax office of Palembang Seberang Ulu, 32% of respondents stated very good / strongly agree and 68% said no problem / agree. As for the category of somewhat problematic / hesitant, problematic / disagree and very problematic / strongly disagree no score (0%). The mean score of leadership variable score was 4.08 (no problem) which meant that employees of the tax office of Palembang Seberang Ulu staff strongly agreed that the leadership of the tax office of Palembang Seberang Ulu was able to formulate organizational goals, could describe the goals into the work program of the organization and be able to maintain the rules and appreciation of working conditions. Good leadership was very influential on organizational performance of the tax office of Palembang Seberang Ulu.

The Work procedure mechanism variable of: The result of diagnosis on the variable of working mechanism in the organization of the tax office of Palembang Seberang Ulu resulted 32% of respondents said very well / strongly agree, 58% stated no problem / agree and 11% expressed doubt. As for the category of problem / disagree and very problematic / strongly disagree not get the value (0%). The mean score of the working mechanism variables was 4.03 (no problem /

agree) which meant that the overall employee of the tax office of Palembang Seberang Ulu agreed that the organizational working mechanism applied in the tax office of Palembang Seberang Ulu would be able to become the binding component of the organization. In line with the above explanation, the results of research conducted by Moghaddam & Kheirandish [7] showed that in the goal dimension, relationship and leadership had a better position than other dimensions and had suffered damage to the dimensions of appreciation.

The highest correlation coefficient was observed between the dimensions of leadership, structure, relationships and attitudes toward change with useful working mechanisms. While the research results conducted by Hamid *et al.* [8] showed that the organizational diagnosis in dimensions of leadership, relationships and motivation and rewards was bigger than average and in dimensions of purpose, structure and helpful mechanisms was smaller than average. There was a positive and significant difference between the views of faculty members about organizational diagnosis on the basis of gender, employment status and scientific degree.

As a comparison, the research results conducted by Hardiyansyah [9] showed that from 6 (six) variables in the process of diagnosis of Bina Darma University development found 3 (three) variables those were organizational goals, organizational structure and relationship had been running well, although not achieve maximum results yet. While the other 3 (three) variables of leadership, reward and working mechanism were still in problematic issue need to be intervened for the development of university in the future to survive in facing the challenges of global change both internal changes and external changes.

The main key of an organization to survive in facing of global changing is the type or style of leadership in developing the vision and mission of the organization. In accordance with atmosphere of leadership of Bina Darma University today, it will be difficult in decision-making or decision needed by the organization for better future organization development. Therefore, the leadership pattern at Rectorate level to the lowest level needs to be reviewed in accordance with the needs of the university in developing the vision and mission of the organization in the future.

CONCLUSION

Based on the results of organizational diagnosis of the tax office of Palembang Seberang Ulu using 6 variables Weisbord model obtained the mean scores for all variables were 4,051. Overall organization of the tax office of Palembang Seberang Ulu can be considered as good or not in a problematic issue even close to very good condition. For the goal variable,

relationship and leadership, the organization of the tax office of Palembang Seberang Ulu obtained a very good classification. As for the organizational structure variable, reward and working mechanism got a good or no problem classification. Thus, the organization of the tax office of Palembang Seberang Ulu in the future needs to make improvements in organizational structure variable, reward and working mechanism by finding solutions to all obstacles that hinder the performance of the tax office of Palembang Seberang Ulu organization.

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