

Change Management and Employee Resistance to Change: The Mediating Roles of Empathy, Transparent Communication, and Employee Involvement

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ABSTRACT

Employee resistance is a significant hurdle to successful organisational change; change initiatives often fail due to employees' lack of support or acceptance of the implementation process. While the impact of change implementation on employee reactions has been demonstrated in studies, few empirical studies have examined mediating factors, especially in developing economies. This study based on the Social Exchange Theory, investigated the influence of change implementation on employee resistance to change, as well as the mediating roles of managerial empathy, transparent communication, and employee involvement. A quantitative research design was used, and data were collected from selected employees in Lagos state, Nigeria using a structured questionnaire. Exploratory Factor Analysis validated the measurement instrument, and Partial Least Squares Structural Equation Modelling (PLS-SEM) was used to analyse the hypothesised relationships in SmartPLS. Findings showed that the implementation of change had a significant effect on employee resistance to change ($\beta = 0.267$, $p = 0.000$). Transparent communication was significant in mediating between change implementation and employee resistance to change ($\beta = 0.249$, $p = 0.000$), as was employee involvement ($\beta = 0.070$, $p = 0.006$). However, managerial empathy did not have a significant mediating effect ($\beta = -0.001$, $p = 0.879$). The study concludes that transparent communication and meaningful employee participation are more effective means of reducing employee resistance than managerial empathy alone. The results broaden the use of Social Exchange Theory in organisational change and offer practical suggestions for organisations seeking successful change implementation.

Keywords: Change implementation; Employee resistance to change; Managerial empathy; Transparent communication; Employee involvement; Social Exchange Theory.

1. INTRODUCTION

Organisational change has become an essential tool to ensure competitiveness and long-term survival, especially in an uncertain business environment. From poor organisational performance and economic uncertainty to strategic shifts, mergers and acquisitions, regulatory changes, evolving customer needs, and technological advancements such as digitalisation and artificial intelligence (AI), organisations are always required to restructure and reorganise their processes, products/services, and workforce arrangements. These changes are necessary for organisational efficiency and resilience; however, they distort employees' current work cycles and positions, leaving them uncertain about their roles. Thus, employee resistance to change has become one of the most common academia discourses and obstacles to successful organisational transforming (Zaidi et al., 2026).

The need to respond to this challenge has grown even stronger in a world of larger, more frequent organisational change. Reports by the WEF of 2025 predicts that 22% of today's jobs will be transformed by structural changes in the global economy by 2030, replacing 92 million existing jobs and creating 170 million new jobs (World Economic Forum, 2025). The report reveals that around 40–41% of employers plan to reduce staff population where AI can automate tasks, and around 77% plan to reskill or upskill their employees to address changing organisational demands. The alarming figures show that organisational change is no longer a rare occurrence but a reality, with companies having to restructure their workforces, operating models, and business approaches.

Accordingly, the Nigerian business environment is not different from these global developments. Driving forces such as persistent inflation, exchange-rate volatility, rising operating costs, subsidy reforms, and rapid technology adoption have forced organisations across banking, manufacturing, telecommunications, oil and gas, and technology to restructure, rationalise operations costs, and redesign jobs (Uford, 2017; Etim & Uford, 2019). Such policy decisions have come alongside workforce rationalisation, organisational restructuring, and growing employee concerns about job security. One such current example is the manufacturing sector; in 2025, the Dangote Petroleum Refinery (DPR) embarked on an organisational restructuring that led to the disengagement of more than 800 employees, triggering a nationwide strike that affected major operations within the Nigerian oil and gas sector (Tunagur & Anyaogu, 2025). Regardless of the figure of dismissals, it shows how quick organisational change can quickly become an industrial conflict if it is seen as threatening, unfair, poorly communicated, or not inclusive.

Such scenarios indicate that workers often do not object to organisational change in reality, rather they object to how it is done. Asniwati and Ramadhan (2025) asserted that employees who feel unempathetically managed in the event of change, have less opportunity for changes in their working environment, and feel that managers are not communicating the 'why' and 'how' of change are more likely to experience fear, anxiety, uncertainty, and distrust, which increases their resistance to organisational change. Although there is a large amount of literature about organisational change, existing literature such as those of Priya et al. (2025) Amaliah et al. (2025), Ruiz-Palomino et al. (2026), and Kroon et al. (2026) amongst others has mostly concentrated on structural and strategic aspects of change, with comparatively less studies on the influence that mechanisms of change implementation have on employee resistance. This constraint is very important as change implementation require significant financial and managerial resources. If employees do not accept or support the change process, they are unlikely to achieve the desired results. With this background, the following research questions are raised:

- i. What is the effect of change implementation on employee resistance to change?
- ii. What is the role of managerial empathy in the link between implementing change and employee resistance to change?
- iii. What is the mediating role of transparent communication between change implementation and employees' resistance to change?
- iv. What is the mediating role of employee involvement between change implementation and employee resistance to change?

2. LITERATURE REVIEW

2.1 Theoretical Foundation

Social Exchange Theory

The study is grounded in Social Exchange Theory (SET) as proposed by Blau (1964), which suggests that workplace relationships are based on the exchange between the employee and the

organisation, with the employee reciprocating the organisation's positive behaviour with a corresponding positive behaviour. In organisational change, fairness, support and trust of management's actions predict employees' resistance to change. Resistance is therefore a reflection of employees' perceptions of the quality of exchange relationships, not an inherent dislike for change. Criticisms from Salin and Diehl (2026) highlighted that SET lacks a clear conceptual basis, as it does not define or explain the variety of workplace exchanges that warrant reciprocal behaviour. On the other hand, Griep et al. (2026) argued that although the theory has some unrealistic traditional assumptions, it remains relevant and cannot be dismissed. Thus, the relevance of SET in this study lies in its strong acknowledgement and explanation of why the implementation of change is not the only factor responsible for employee resistance. Rather, investments in managerial empathy, effective communication, and employee involvement promote reciprocal exchange relationships, leading employees to cooperate rather than resist.

2.2 Conceptual Clarification

Studies in the field of organisational change have gradually shifted from focusing on resistance as an employee characteristic to considering it as a reaction that depends on how change is designed, communicated, and experienced. While change is being introduced into the organisation to make it more competitive and adaptable, employees tend to view it through the lens of fairness, uncertainty, trust, and personal consequences. Research today is increasingly focused on examining the effects of implementation practices on employees' behavioural responses, rather than on whether resistance is present. Empirical studies indicate that the nature of change implementation is a major determinant of employee resistance, but the pathways by which this occurs are debated. Onyeneke and Abe (2021) explored the role of planned organisational change and its influence on employees' support for change via structural equation modelling. They found that effective change leadership practices increased employees' support for planned organisational change. However, their focus on general leadership characteristics provided little insight into the processes underlying resistance. Ibbar and Batti (2025) conducted a qualitative and quantitative study with employees and change leaders. They found that poor communication, job insecurity, and a lack of employee involvement were the key factors driving resistance. These findings suggest that implementation practices can occur within the backdrop of underlying organisational mechanisms rather than solely having a direct impact on resistance. An additional empirical examination is crucial; hence, this study seeks to examine;

H1: *There is a significant relationship between change implementation and employee resistance.*

Recently, managers' empathy has come into focus as organisations have come to understand that, while they assess change based on the change itself, they are also assessing how well they have taken their employees' concerns into account. Pansini et al. (2024) found that during organisational change, compassionate leadership positively affected psychological safety and reduced negative employee responses. Likewise, Men et al. (2024) showed that empathetic leadership communication during the change process substantially reduces employees' feelings of uncertainty and has a clear positive influence on institutional trust and psychological well-being. However, both studies focused on empathy in a broader leadership or interpersonal context, not as a link between change implementation and employee resistance. Therefore, the mediating mechanisms of managerial empathy are not fully understood.

H2: *Managerial empathy significantly mediates the relationship between change implementation and employee resistance to change.*

A major mechanism by which employees build a favourable attitude towards organisational change is through transparent communication. Endrejat et al. (2021) revealed that autonomy-supportive communication made employees more ready to accept change, whereas controlling communication led to negative responses by diminishing employees' sense of control. A recent study by Scheuer and Thaler (2025) showed that the trustworthiness and authenticity of organisational communications strongly influenced employees' engagement in organisational shifts. Both studies, however, did not primarily examine the explanatory mechanism by which

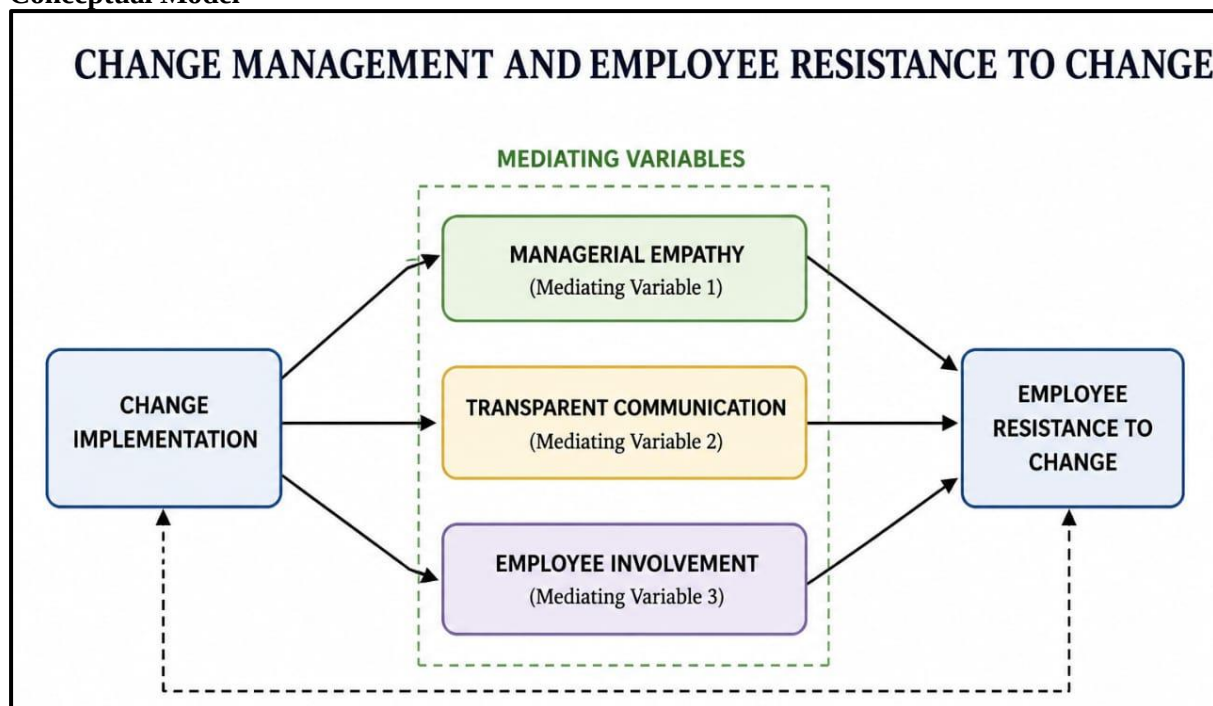
implementation practices decrease employee resistance, but rather the quality of the communication message and framing, indicating the need for this study, hence;

H3: *Transparent communication significantly mediates the relationship between change implementation and employee resistance to change.*

The role of employee involvement in explaining differences in employees' responses to organisational change remains crucial. However, the results of Filep and Ujhelyi (2022) indicate that employees who were actively involved in decision-making processes formed more positive attitudes towards change than those who were not. Similarly, Sahay and Goldthwaite (2024) found that involvement also facilitated employee voice and engagement but had no impact when involvement was symbolic rather than real. These research studies do not deny the significance of participation, but they have tended to focus on its direct relationship with the outcomes of change. Given the mediating role of the changes implemented in employee resistance, this process warrants further exploration.

H4: *Employee involvement significantly mediates the relationship between change implementation and employee resistance to change.*

Conceptual Model



Researchers Conceptualisation (2026)

Operationalisation of Study

Functional Relationship	Empirical Models	Definition of terms
$ERC = f(CI)$ $ERC = f(CI, ME)$ $ERC = f(CI, TC)$ $ERC = f(CI, EI)$	$H1: ERC = \beta_0 + \beta_1 CI + \varepsilon$ $H2: ERC = \beta_0 + \beta_1 CI + \beta_2 ME + \varepsilon$ $H3: ERC = \beta_0 + \beta_1 CI + \beta_2 TC + \varepsilon$ $H4: ERC = \beta_0 + \beta_1 CI + \beta_2 EI + \varepsilon$	CI = Change Implementation ME = Managerial Empathy TC = Transparent Communication EI = Employee Involvement ERC = Employee Resistance to Change

3. RESEARCH METHODS

The research method for this study was quantitative, with a descriptive survey design. The population of interest was 650 employees of selected organisations across Lagos state, Nigeria. With the finite population correction, the Leslie Kish (1994) sample size determination formula yielded 242 respondents as the minimum sample size. Primary data were collected using a structured questionnaire specifically designed for the study, and we adopted the simple random sampling to select the survey respondents. The instrument consisted of four statements each for assessing change implementation, managerial empathy, communication transparency, employee involvement, and employee resistance to change, using a five-

point Likert scale ranging from Strongly Disagree to Strongly Agree. The survey was conducted in accordance with ethical principles; thus, informed consent was provided to all respondents before data collection, and anonymity and confidentiality were guaranteed. Participants were informed that they could withdraw from the study at any time without negative consequences.

For data analysis, the hypothesised relationships and mediating effects were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) in SmartPLS 4. The structural model and the mediation effects were analysed using a bootstrapping procedure with 5,000 resamples, yielding path coefficients, specific indirect effects, with their statistical significance. However, prior to hypothesis testing, we conducted Exploratory Factor Analysis (EFA) in SPSS with the following steps: Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy, Bartlett's Test of Sphericity, and rotated factor loadings. In line with Kaiser (1974), a KMO value of at least 0.60 was considered acceptable, and Bartlett's Test with a statistically significant value ($p < 0.05$), indicating data suitability for factor analysis (Bartlett, 1954). Items with rotated factor loadings ≥ 0.50 were retained as sufficient, according to Hair et al. (2019).

The instrument's reliability tests with Cronbach's alpha, rho_A, and Composite Reliability [CR]) values of 0.7 or higher, and a convergent validity test (Average Variance Extracted [AVE]) with values of 0.5 or higher were considered satisfactory indicators of data suitability; all evaluated in SmartPLS 4. *The results are presented below;*

Table 1. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.888
Bartlett's Test of Sphericity	Approx. Chi-Square	1787.834
	df	190
	Sig.	.000

As seen in Table 1, the Kaiser-Meyer-Olkin (KMO) value was 0.888, indicating that the samples were appropriate for Exploratory Factor Analysis. The Bartlett's Test of Sphericity was also significant ($\chi^2 = 1787.834$, $df = 190$, $p = 0.000$), indicating strong correlations among the items, supporting factor extraction and indicating that the items were suitable for further analysis.

Table 2. Rotated Component Matrix^a

	Component			
	1	2	3	4
Change Implementation				
Management implements organisational change according to a clear plan	.450	-.027	-.155	.567
Management provides adequate resources to support organisational change	.262	-.074	-.198	.653
Organisational change is implemented in a coordinated manner	.298	-.011	-.114	.728
Employees receive adequate guidance during organisational change	.194	-.034	-.188	.740
Managerial Empathy				
Management demonstrates genuine concern for employees affected by change	.020	.777	.046	-.077
Management listens to employees' concerns during organisational change	.024	.790	.036	.015
Management considers employees' emotional reactions during organisational change	.006	.827	.008	-.031
Management provides emotional support throughout organisational change	.006	.829	-.047	-.008
Transparent Communication				
Management clearly explains the reasons for organisational change	.586	-.055	-.142	.308
Management provides timely information throughout the change process	.640	.086	-.031	.269
Information about organisational change is communicated honestly	.504	.058	-.154	.275
Communication about organisational change is open and transparent	.627	.038	-.154	.225
Employee Involvement				
Management involves employees in planning organisational change	-.224	-.034	.757	-.106
Employees are encouraged to participate in organisational change decisions	-.167	.105	.681	-.228
Employees have meaningful opportunities to contribute to organisational change	-.256	-.021	.676	-.048
Management considers employees' suggestions during organisational change	-.139	.008	.755	-.225
Employee Resistance to Change				
I delay adjusting to new work practices introduced through organisational change	.787	-.016	-.174	.091
I prefer existing work practices to new ways of working	.695	-.025	-.213	.068
I feel uncomfortable when organisational changes are introduced.	.719	.046	-.152	.251
I oppose organisational changes that affect my work	.765	-.031	-.206	.111

Extraction Method: Principal Component Analysis; Rotation Method: Varimax with Kaiser Normalisation; a. Rotation converged in 5 iterations.

The outcomes of the rotated factor loadings in Table 2 shows that the items adequately represented the construct, with a measured range of 0.567 to 0.740 for the Change Implementation items. Similarly, all four items measuring Managerial Empathy loaded well (0.777-0.829), indicating that employees perceived them as related dimensions of managerial empathy. Items in the Transparent Communication scale loaded between 0.504 and 0.640, and the items in the Employee Involvement scale loaded between 0.676 and 0.757. Last, the items related to Employee Resistance to Change loaded between 0.695 and 0.787. In general, the factor loadings indicate that the items in the measures were assigned correctly.

Table 3. Rotated Component Matrix^a (Study Variables)

	Component				
	1	2	3	4	5
Change Implementation	-.217	-.042	.907	.256	.250
Managerial Empathy	.015	.999	-.031	.017	.005
Transparent Communication	-.193	.024	.263	.897	.296
Employee Involvement	.949	.017	-.194	-.170	-.182
Employee Resistance to Change	-.210	.007	.259	.300	.894

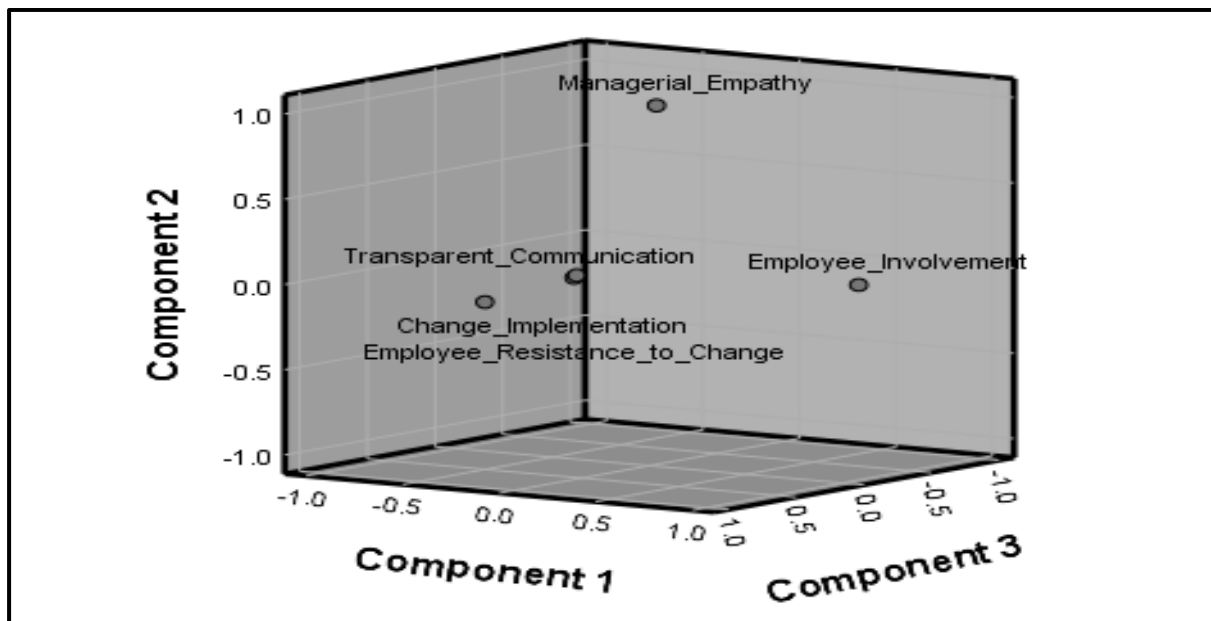


Figure 2. Component Plot in Rotated Space

The factor structure is further supported by Table 3 and Figure 2. The loadings of each study variable were high on the component to which they belonged, loading into their distinct clusters based on their underlying construct, as evidenced in the graph. The loaded values were: Change Implementation (0.907), Managerial Empathy (0.999), Transparent Communication (0.897), Employee Involvement (0.949), and Employee Resistance to Change (0.894), all above the ≥ 0.50 criteria. The findings suggest that the five constructs are empirically different and offer additional support for construct validity.

Table 4. Reliability and Convergent Validity Assessment

Construct	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Change Implementation	0.767	0.771	0.851	0.588
Managerial Empathy	0.822	0.941	0.873	0.634
Transparent Communication	0.750	0.753	0.842	0.572
Employee Involvement	0.759	0.760	0.847	0.581
Employee Resistance to Change	0.839	0.843	0.892	0.674

All constructs had acceptable reliability and convergent validity as presented in Table 4. Cronbach's alpha ranged from 0.750 to 0.839, and composite reliability was higher than the recommended values. Further, all AVEs were greater than 0.50, indicating that the constructs explained sufficient variance in the measurement items.

4. RESULTS

Structural Model Assessment

The structural model was evaluated to determine the explanatory power of the proposed relationships. Thus, the coefficient of determination (R^2) was used to indicate the proportion of variance in each variable accounted for by the predictor (Change implementation).

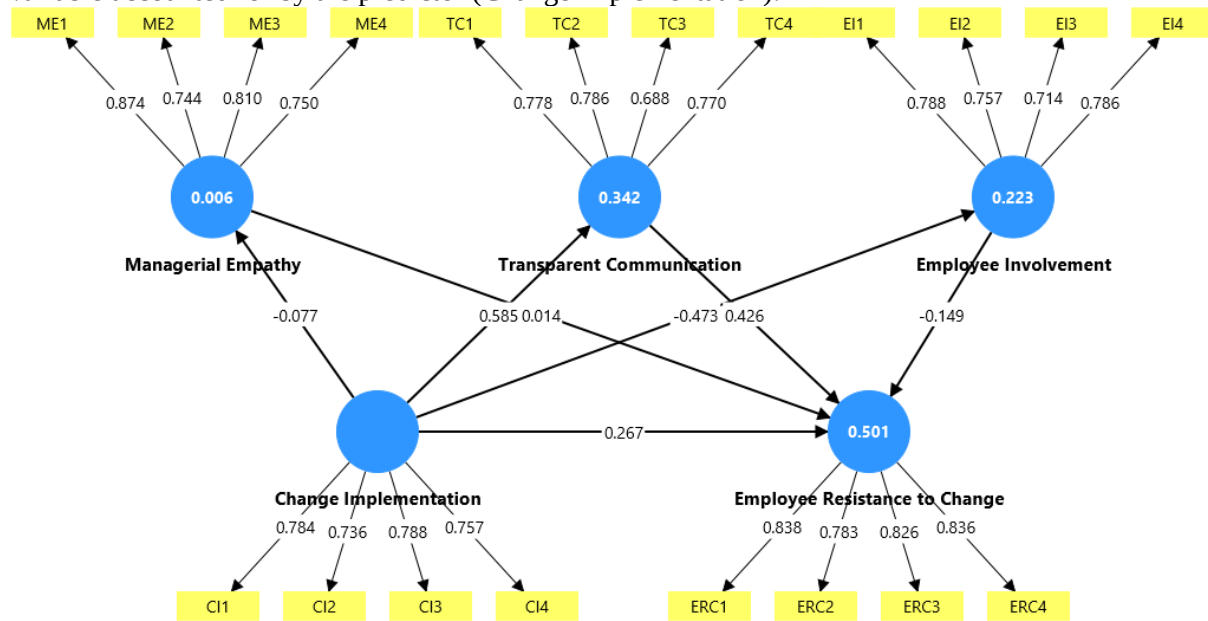


Figure 3. Path Coefficient and R^2

Figure 3 shows that change implementation accounted for 50.1% of the variance in employee resistance to change, however, its contribution to managerial empathy was quite small (0.6%). Its contribution to the variance in transparent communication was 34.2%, and 22.3% in employee involvement. The overall model shows that change implementation is a significant predictor of the dependent variable and moderating variables considered in the study, however to varying degrees.

Hypothesis Testing

Path coefficients (β), t-statistics, p-values, and 2.5-95% bias-corrected confidence intervals were used to assess the hypotheses. A p-value < 0.05 and a CI that does not include zero were considered statistically significant. Statistically significant effects were accepted as supporting the hypotheses, and insignificant ones were rejected.

Table 4. Direct Effect and Mediation Analysis

	Original sample (O)	T Stats	P values	CI (2.5%-97.5%)
Change Implementation -> Employee Resistance to Change	0.267	4.633	0.000	0.157-0.382
Change Implementation -> Managerial Empathy -> Employee Resistance to Change	-0.001	0.152	0.879	-0.019-0.009
Change Implementation -> Transparent Communication -> Employee Resistance to Change	0.249	6.307	0.000	0.176-0.331
Change Implementation -> Employee Involvement -> Employee Resistance to Change	0.070	2.725	0.006	0.021-0.123

H1: Change implementation significantly influences employee resistance to change.

The result shows that change implementation has a significant positive effect on employee resistance to change ($\beta = 0.267$, $t = 4.633$, $p = 0.000$, 95% CI [0.157, 0.382]). The confidence interval does not include zero, and the p-value is less than 0.05, which means H1 is accepted. This implies that the manner in which organisational change is managed affects employees' reactions to it.

H2: Managerial empathy significantly mediates the relationship between change implementation and employee resistance to change.

The indirect effect of managerial empathy was not significant ($\beta = -0.001$, $t = 0.152$, $p = 0.879$, 95% CI [-0.019, 0.009]). Since the 95% confidence interval for the difference include zero and p-value above 0.05, the mediation effect is not statistically significant, leading to the rejection of H2. This means that managerial empathy was not a strong predictor of the relationship between change implementation and employees' resistance.

H3: Transparent communication significantly mediates the relationship between change implementation and employee resistance to change.

The indirect effect through transparent communication was significant ($\beta = 0.249$, $t = 6.307$, $p = 0.000$, 95% CI [0.176, 0.331]). Since the confidence interval does not include zero and the predefined p-value is below 0.05, H3 is supported. The result indicates that transparent communication is one of the important links between implementing change and employee resistance.

H4: Employee involvement significantly mediates the relationship between change implementation and employee resistance to change.

The indirect effect through employee involvement was significant ($\beta = 0.070$, $t = 2.725$, $p = 0.006$, 95% CI [0.021, 0.123]), the supporting H4. This means that during the implementation of change, employees' resistance is influenced by their level of involvement.

Discussion of Findings

The finding shows that change implementation significantly influences employee resistance to change, indicating that employees' reactions are more closely related to how change is implemented in the organisation. Employees are not opposed to change in itself, but rather to processes related to change. This aligns the findings of Onyeneke and Abe (2021), the study reported that successful change leadership helps motivate employees to accept change within organisations. This is consistent with those of Ibbar and Batti (2025), which found that change implementation lacking employee participation and communication were among the most common factors driving resistance. Combined, these findings indicate that structured, coordinated and employee-centred change implementation efforts are likely to reduce employee resistance to change within the organisation.

The mediating role of managerial empathy was not significant, suggesting that its influence on the relationship between change implementation and employee resistance is insufficient to determine it. It implies that although managers' concern and understanding of employees during times of change maybe valued by them, they had little impact on their resistance. This result differs from those of Pansini et al. (2024), which found that compassionate leadership influences psychological safety during organisational disruption, and the Men et al. (2025) study, which reported that empathetic managerial interaction increases employee trust in times of uncertainty. This may be because employees appreciate a more concrete implementation practice than they appreciate emotional support alone when evaluating organisational change. Therefore, managerial empathy can be used in conjunction with, not in place of, other change management strategies.

Transparent communication is a key mediating channel that affects employee resistance to change, as revealed in this study. The discovery indicates that staff attitudes are more positive when they are given timely, honest and consistent information about the reasons for change and

likely consequences. The findings align with Endrejat et al. (2021), who found that supportive communication can increase employees' preparedness for change by reducing uncertainty. Similarly, Scheuer and Thaler (2025) found that during change, committed employee involvement is achieved through credible and legitimate organisational messages. This, thus underlines communication as more than an administrative process, but as a key process that shapes employees' knowledge of organisational changes and their readiness to accept them.

The role of employee involvement as a mediating variable is significant, suggests that this is an important variable to consider when explaining how employees react to organisational change. It indicates that where there are opportunities for employees to help drive change, they will be less likely to react negatively as their opinions and experiences are acknowledged throughout the change process. This result aligns with Filep and Ujhelyi (2022), who found that employee participation positively affected perceptions of organisational change. It also supports the findings of Sahay and Goldthwaite (2024), who found that participation has a positive impact. These findings highlight the need to provide opportunities for employees to participate in meaningful ways, not just for consultation, but also to influence.

5. CONCLUDING REMARKS

Conclusion and Recommendations

The study examined the effects of change implementation on employee resistance to change, mediated by managerial empathy, communication and employee involvement. The results reveal that both the nature of the change and the process by which it is brought about and handled are important factors in how an employee reacts to it in the organisation. Supported by Social Exchange Theory, workers assess organisational behaviour during change and adjust their attitudes and behaviour based on how fair, open, and inclusive that behaviour is. The study therefore contributes to the organisational change literature by providing evidence of the direct and indirect effects of implementation quality on employee resistance, operating through the selected organisational mechanisms. Acknowledging that the implementation of change plays a critical role in shaping employee resistance, *organisations should not treat implementation as the end of the change management process. Rather, implementation should be institutionalised as a structured organisational process with clear responsibilities, implementation steps, support for employees and continuous monitoring. This will increase employees' certainty and trust, and enhance the effectiveness of the organisation's change efforts.*

A significant finding of this study is that managerial empathy did not mediate the relationship between change implementation and employee resistance. This implies that while favourable behaviours by managers may be welcomed and admired by employees, empathy may not be enough to change employees' reactions to organisational change. Empathy is an important factor to include alongside interpersonal reassurance. However, *organisations should focus more on recognisable behaviours from management, such as promptly addressing employee concerns, providing sufficient resources, consistently following through on change promises, and proactively resolving issues throughout the change process.*

The results also highlight transparent communication as an important mechanism that can affect employee resistance during change implementation. This underscores the importance of communication that goes beyond announcing decisions for change. *Organisations should have formal communication structures to ensure they share accurate, timely and consistent information with staff before, during and after change implementation. However, crucially, communication should be a dialogue, allowing employees to ask questions, raise issues, and share thoughts and opinions, which would help eliminate uncertainty and build confidence in organisational decisions.*

Another important pathway identified was the role of employees as a link between change implementation and employee resistance, highlighting the need for employee participation in change, not just symbolically. *Organisations should therefore establish formal processes that*

enable employees to make meaningful contributions to planning, implementation, and evaluation activities. Involvement can take many forms, e.g., cross-functional implementation teams, pilot projects, departmental consultation forums, and structured feedback systems that take employee suggestions into account and integrate them into change decisions. Incorporating participation into organisational change is likely to improve the odds of the change being embraced and reduce resistance against it during implementation.

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