Government Learning and Middle Level Performance in the Public Sector Organizations

Muhammad Dahlan

Department of Accounting, The University of Padjadjaran, Bandung 40132, Indonesia

Abstract— ***Objective:*** *This study aims to examine the effect of government learning (GL), budget goal (BG) and job satisfaction (JS) on mid-level performance (MP). Budget goal (BG) and job satisfaction (JS) as mediating variables of the relationship between GL and MP in public sector organizations.* ***Method:*** *The 42 public agencies in West Java, Indonesia, 126 middle-level managers were randomly selected as participants, namely budgeting, finance and accounting committee divisions. On the 88 questionnaires (70%) were returned. Those 78 questionnaires were fully completed for the final data and to test the hypotheses.* ***Results:*** *The results showed that GL has a direct and positive effect on BG and JS. GL and BG have a direct and positive effect on MP. GL and BG have an indirect and positive effect on MP. A surprising result has been proof in this study, the BG and JS are mediating variables relationship between GL and MP in public institutions.* ***Conclusions and implications:*** *The government's learning will be a key factor improving BG and JS, while middle-level managers participate in the preparation of the budgeting process and their objectives. That as collaboration, interpreting, integrating and institutionalizing in the public services. Theoretical implications and mid-level implications are discussed.*

Keywords— *Government learning capability, budget goal, job satisfaction, middle level performance, and public sector organizations.*

I. INTRODUCTION

Competitiveness advantages their organizations to obtain new innovation when responding to new economic conditions to gain more intensive influence in both the private and public sectors (Cinar and Eren, 2015). The new innovation is one form of government learning capability. It is a major discussion in the management literature and refers to government changes in knowledge, information transfer with the organization and subordinate levels to adopt new innovation models when responding to competition in the global economy. The intellectual ability of employees is one of the strategies and gaining competitiveness with employee knowledge accelerates the organization by learning and increasing effectiveness (Cinar and Eren, 2015; Chiva and Alegre, 2009; and Easterby and Lyles, 2003). Government learning is a modern management tool proposed to gain competitive advantage and government success (Wolford, et al., 1992; Saadat and Saadat, 2016). Its employees' knowledge and skills as well as developing organizational learning flexibility to promote their organization's main objectives.

The interaction between government learning, government culture and employee learning to adopt information sharing will be improve performance and outcomes, while rapid response by new technology and economic changes as organizations face and require employee learning to evolve (Egan, et al., 2004). Thus, knowledge is an important key factor and increasingly being a human skill for productivity, it is also increasingly important for organizational success. The interactive use of budgets with performance measurement systems is a reflection to improve individual performance and outcomes (Dahlan, et al., 2019).

Increasingly transformed and considered a critical issue in organizational effectiveness and potential to innovate and grow (Chiva and Alegre, 2009). Some reasons for this context are the rapidly changing environment, the need for innovation and relevant skills of employees for organizations due learning as the key success in economic globalization. The readiness of individuals and groups to face challenges can be reduced through a process of critical self-reflexivity and identity-focused dialog, which promotes an attitude of wisdom. DiBell, et al. (1996) said, there are seven orientations for understanding of learning capabilities: learning and orientation, product-process focus, documentation, focus group discussion, value chain, and skill development focus.

Huber (1991) argues that the government more attention to learning because capability is one of the characteristics of employees, namely existence, breadth, complexity, and rigor. Antunes and Pinheiro (2020) encourage internal collaboration among members is an important key to transforming individual knowledge into collective knowledge. Improvisational activities in order involve innovation and skill go beyond. Organizations should engage their objective to enhance the individual capacity and government knowledge, who are involved of strategic management. Government learning are increasingly being to combine multiple knowledge.

Supervisors a key factor of social support sources, their knowledge increases and interactions in various situations (Kim, et al., 2017) simultaneously, their subordinates can direct actors on the surface to deal with challenging situations and improve their performance. Forrester and Adams (1997) and Forrester and Spindler (2001) argue that important reasons of skill development for organizations is improving budget reform. High manager skills and experience have been effect on budget reform and budget commitment. In addition, Dahlan, et al. (2020) found where job challenges were related to the performance of strategic business units, job challenges were more intention to budget objectives in the organization. The use of interactive performance measurement systems, self-profiling and job challenges to budget targets have improved individual performance (Dahlan, et al., 2019). According to the government, learning ability and intensive use transfers knowledge achieved budget goals through job satisfaction.

116

The purpose of this study to examine the role of governmental learning and knowledge transfer will support them to achieve budget objectives, their impact on mid-level performance in public sector organizations. This study considers the following research questions: Does government learning positively influence on public sector organization? What is the effect of government learning on budget goal and their job satisfaction?

II. LITERATURE REVIEW

Concept of government's learning will be proud and we formulate in which associations of government learning, commitment to budgetary goals, job satisfaction and then increase the middle level performance under investigation.

The theory of governmental learning has been intensively used in the scientific literature that in terms of the process of transfer of learning as a key factor towards its importance as a source of competitive advantage and organizations whose management policy strategies consistently level up their subordinates to achieve performance. Ellinger, et al., 2002). Studying organization as an important factor for the survival of government (Kloot, 1997). Organizations must learn or adapt in order to survive in the short term but also produce a broader organizational basis for the long term and that process of changing the organization to suit the changing environment, and to be adaptive to the paradigmatic or generative changes of knowledge and skills practice. Then, Crossan, et al., (1999) argues that intuition, interpretation, integration and institutionalization are the keys to the success of supervisors in innovating and motivating to transfer knowledge intra-organizational levels.

The learning process as a key model for obtaining some information that needs to involve innovation and productivity activities (Cinar and Eren, 2015). The ability to learn by employees due to the role of salary to increase innovation and performance (Antunes and Pinheiro, 2020). Learning must be integrated and aggregated into systems, to be shared, adaptive environmental changes and goal commitment in governance, which has an important source in recent years in a competitive view for various organizations (Wolford, et al., 1992; Saadat and Saadat, 2016)). The level of commitment is based on individual and group expectations to achieve their target (Wolford, et al., 1992). The budgeting process as a reflection of commitment to involved their goal (Forrester and Adams, 1997; Forrester and Spindler, 2001). The budget with the quantitative and qualitative measurement reflection the mission organizations because an effort to achieve subordinate job. Interactive budget use is one of the movements to achieve their performance (Dahlan, 2019). The use of the budget is a management procedure for evaluating budget targets to be achieved.

The budget is government policy insight priorities to be achieved multiple targets (OECD, 2014). The whole thing due to the subordinate levels on budget goals as a reference tool for management goal. The realization of the budget item used to assess the performance of the management activities. Forrester and Adams (1997) argue that successful budget reforms will be ensured by the transfer knowledge to other parties.

Commited to budget goal has been critical in organizational contexts and embracing organizations toward increased effectiveness (Wright and Bonett, 2007; Wright, et al., 1994). The budget target will be achieved to embrace the budget goal to better their job performance. The effect of budget goals on performance to be the strongest their motivations (Wofford, et al., 1992; Ozer, et al., 2012). While also sharing information has related to employees understanding of the organizational goals and compliance with budget goals will be line up on their satisfaction (Chong and Chong, 2002; Nguyen, et al., 2019; Karakoc and Ozer, 2016).

Based on the description above, we formulate research framework to what extent to which the research questions as follows:

Fig. 1. The research framework

III. HYPOTHESIS DEVELOPMENT

Link between government learning and budget goal.

The first hypothesis the relationship between government learning and managers' commitment to budget goals. Government learning is the effectiveness of government (Saadat and Saadat, 2016). Government learning as a pathway integrates low-level perspectives and government strategy (Brown and Starkey, 2000). Transfer knowledge for creating skills and enhancing identity to promote their abilities to new situations (DiBella, et la., 1996; Kloot, 1997). Thus, the OECD (2014) says, the budget as a tool to create a future guidance that intensively used for the direction. Studied lower and middle-level participation in the budgeting process

117

worldwide perspective in the accounting literature (Chong and Chong, 2002). Transferring information in the budgeting process intensively used by organizations throughout their success (Forrester and Adams, 1997; Forrester and Spindler, 2001). Some researchers conclude (i.g. Kloot, 1997; Forrester and Adams, 1997; Crossan, et al., 1999; Forrester and Spindler, 2001; Aponte and Zapta, 2013) organizational learning most important for budget reform.

Its meaning can be expressed sequentially budget participation in the organization. For example, when an organization setting of budget goals the management should be achieving the targets. Learning is preparing new deals with new situations can provide government success. Higher levels of manager knowledge and motivation to knowledge transfer that to higher achieving budget goals. In this regard, we summarize there is a relationship between government learning and budget goals. Thus, assumption we state hypotheses are put below:

H1: Government learning is positively effects on budget goal.

Link among government learning, job satisfaction and middle level performance.

The second hypothesis is relationship between government learning, job satisfaction, and its impact on mid-level performance. The pride and quality of subordinates and the middle level in public service can increase job satisfaction and have an impact on justifiable public service performance and self-esteem (Boukaert, 2001; Sta-Maria, 2003; Husein, 2014). The added value of the interaction between government learning ability and job satisfaction is that the transfer of knowledge to employees will motivate work (Egan, et al., 2004; Babim and Boles, 1996; Khunsoonthornkit and Panjakajornsak, 2018; Chiva and Alegre, 2009). Motivation the higher the level of education there are several reasons to achieve their job targets which are proven to have a relationship between learning, satisfaction and performance (Ellinger et al., 2002; Leitch, et al., 1996; Comlek, et al., 2012).

The practice of organizational behavior and sharing of knowledge as a concept of strategic and financial performance, which increases the knowledge of personnel, and which encourages skills, middle-level participation in the characteristics of institutions with career development through work and high productivity (Chen, et al., 2004; Chen, et al., 2015; Chen, et al., 2012; Cullen, et al., 2014). Higher perceptions of job satisfaction will integrate the role within the organizational context to promote individual and manager levels where change ability governs productivity and performance. Higher levels of government learning ability, knowledge sharing and supervisor support within subordinates and teams improve performance (Kim, et al., 2017; Jimenez and Valle, 2011; Wang and Wang, 2012; Goh, et al., 2015). Mid-level support for transfer of learning to other employees will increase performance. Several researchers explained the relationship between government learning and job satisfaction, which simultaneously impacts on performance. Therefore, related hypotheses are proposed as follows:

H2: Government learning are positively effects on job satisfaction, and its impact to middle level performance.

Link among budget goal, job satisfaction and middle level performance.

The third study is the association between budget goals, satisfaction and their impact on mid-level performance. Budget participation has positively impact on mid-level performance in public sector organizations (Yahya, et al., 2008). Participation of managers in the budgeting process to gain experience management practices. Therefore, managers guide and motivate them to work (Yuliansyah, et al., 2018). Budget emphasis places managers and subordinate levels on paying to achieve budget targets. There is a relationship between budget goals and mid-level performance (Lau and Tan, 1998; Lau, et al., 1995; Kren, 1992 ; Winata and Mia, 2005). Commitment to budget goals have positively effect on performance (Karakoc and Ozer, 2016). Managers who involved in budget goals will increase their results. Thus, if managers participate in budget negotiations to other their team members to increase their commitment to achieve budget goals (Ozer, et al., 2012; Nguyen, et al., 2019).

Budget targets is motivation employees to achieve their satisfaction. Achievement of subordinate budget goals will increase their satisfaction. Commitment has an important meaning throughout government budget setting mechanism increasing mid-level performance and government effectiveness (Chong, et al., 2005). Chong and Chong (2002) said, budget participation to promotes subordinate levels to achieved their targets. Then, budget emphasis has a significant and positively effect on job satisfaction and manager performance (Lau and Tan, 2003; Frucot and White, 2006; Kung, et al., 2013). Participating in the budget process will influence employee to motivate and increase satisfaction, consequently increasing manager performance. We argue, that subordinate levels have a high commitment to budget goals will pay get satisfaction on the middle level's performance impact. Then, related hypotheses are proposed as follows:

H3: Budget goal are positively effects on job satisfaction, and its impact to middle level performance.

IV. RESEARCH METHOD

From 42 public services in West Java, Indonesia, namely from 126 middle-level managers randomly in the budgeting, finance and accounting committee divisional order were used as participants in this study. We have prepared letters and envelopes with an address for each participant to return the questionnaire together. After two weeks, the researcher came directly to the public service if there was a response that could not be traced and followed up. As many as 88 questionnaires in December 2018 whose response rate was 70 percent or one tenth of the participants were not completed. So, 78 of them are used for hypothesis testing.

Government learning. Government learning were individuals transferring knowledge and interaction to others for the group or organizations will be the same ideas in order to developed policy (Aponte and Zapta, 2013). Thus, we adopt model by Crossan, et al. (1999) that four items are intuiting, interpreting, integrating and institutionalizing. The fours dimension which measure provided

that are six-items more relevant in the government context of this research instrument and the ranges five Likert scale from 1 (strongly disagree) to 5 (strongly agree).

Budget goal. The construct variable measure of budget goal commitment was adopted from Chong and Chong (2002) following three items on each dimension, namely the extent to which it is from Wright, et al. (1994) of the cognitive, affective and behavioral dimensions. Participation in the budgeting process is an intensive increase in commitment to the goals of budget managers and subordinates to assemble (Chong and Chong, 2002). The five Likert scale ranges from 1 (strongly disagree) to 5 (strongly agree).

Job satisfaction. Job satisfaction is an added value with the level of subordinates which is the contribution of work (Fisher, 2000). The level of employees having learned some new skills, this is a motivator with collaboration and effort (Chen, et al. 2004). This instrument was developed from Riordan, et al. (1997), the indicators are the work itself, salary, promotion, supervision, co-worker relations, and ask about the level of overall satisfaction with following their current job. The five Likert scales range from 1 (very dissatisfied) to 5 (very satisfied).

Middle level performance. The performance instrument measurement in this study adopted from Mahoney, et al. (1963, 1965). Middle level performance is extent to which their job executions by the manager's and asked rate of applicable or un-applicable. The measurement consists of a single performance rating and provided eight sub-dimensions of middle level levels and one as an overall rating. The five Likert scale ranges from 1 (strongly un-applicable) to 5 (strongly applicable).

V. RESULT AND DISCUSSION

The table 1 shows that, the correlations among of the variables were all revealed that was positively correlated, that all significant at the 0.01 level. The most suitable pattern of government learning capability, budget goal commitment, job satisfaction, and middle level performance, that are intensive role in each variable throughout the positively related on middle level levels in public sector performance.

Table 1: Descriptive statistics and variables interrelationship.

	Mean	Std. Dev	Range	1	2	3	4
Government learning	23.7564	2.6145	6.836	1			
Budget goals	11.4103	1.9302	3.726	0.311**	1		
Job satisfaction	23.1538	3.2914	10.833	0.555**	0.295**	1	
Midle level performance	35.3846	4.2738	18.266	0.558**	0.415**	0.466**	1

** Correlation is significant at the 0.01 level (2 – tailed)

Based on descriptions of statistic data, the summarizing in gender of male and female are 34 (45%) and 44 (55%). Educations background that is undergraduate of 27 (35%) and postgraduate of 51 (65%). Throughout by participants from the job position in budgeting committee of 30 (38%), in finance of 23 (30%) and in accounting of 25 (32%) middle-level managers. The respondent was participated in this study that is as a good representative and accountable.

The table 2 shows, the lower of loading factor is 0.541 and or above. The all variables and indicators validity that are an acceptable level of 0.424 or above (Chenhall and Lingfield-Smith, 1998) Then, Cronbach alpha coefficients measurement of internal reliability at all of 0.60 or above acceptable level (Nunnally and Bernstein, 1994).

Table 2: Validity and reliability level.

The Component Matrix of Loading Factor and Cronbach's Alpha

	Middle level Performance	Job Satisfaction	Government Learning	Budget Goals
Indicator 1	0.687	0.646	0.673	0.721
Indicator 2	0.713	0.734	0.775	0.892
Indicator 3	0.826	0.774	0.647	0.834
Indicator 4	0.816	0.655	0.723	
Indicator 5	0.727	0.834	0.773	
Indicator 6	0.792	**0.541**	0.636	
Indicator 7	0.815			
Indicator 8	0.720			
Indicator 9	0.849			
KMO-MSA	0.878	0.806	0.770	**0.619**
Cronbach's Alpha	*0.914*	*0.774*	*0.791*	*0.740*

119

The following findings are as follows in table 3, the results of the regression analysis. We have three paths of analysis and regression results, namely the learning capability of the government has a positive effect on commitment to targets and budget satisfaction, and the interaction has an impact on mid-level performance. Budget goal commitment and job satisfaction are also mediating variables as a relationship between government learning ability and intermediate levels in public sector organizational performance. Therefore, we conclude that as the research findings as follows.

The seven-way regression model and its results conclude that the role of government learning on budget goals and satisfaction itself, and their effect on mid-level performance, is in table 3 as follows.

Table 3: The path analyses and results[1].

Variable	Coefficient	Value	SE	t	p-value
Path 1:					
Constants	bo	5.958	1.923	3.098	0.003
Government learning	b1	0.229	0.080	2.851	0.006
OL => BG	$R^2 = 0.097$	Adj. $R^2 = 0.085$		F = 8.130	p < 0.000
Path 2:					
Constants	bo	6.549	2.870	2.282	0.025
Government learning	b1	0.699	0.120	5.820	0.000
OL => JS	$R^2 = 0.308$	Adj. $R^2 = 0.299$		F = 33.874	p < 0.000
Constants	bo	21.384	3.082	6.938	0.000
Job satisfaction	b1	0.605	0.132	4.587	0.000
JS => MP	$R^2 = 0.217$	Adj. $R^2 = 0.207$		F = 21.043	p < 0.000
Constants	bo	13.707	3.718	3.687	0.000
Government learning	b1	0.912	0.156	5.865	0.000
OL => MP	$R^2 = 0.312$	Adj. $R^2 = 0.303$		F = 34.403	p < 0.000
Path 3:					
Constants	bo	17.423	2.163	8.056	0.000
Budget goal	b1	0.502	0.187	2.687	0.000
BG => JS	$R^2 = 0.087$	Adj. $R^2 = 0.075$		F = 7.219	p < 0.000
Constants	bo	21.384	3.082	6.938	0.000
Job satisfaction	b1	0.605	0.132	4.587	0.000
JS => MP	$R^2 = 0.217$	Adj. $R^2 = 0.207$		F = 21.043	p < 0.000
Constants	bo	24.896	2.674	9.312	0.000
Budget goal	b1	0.919	0.231	3.978	0.000
BG => MP	$R^2 = 0.172$	Adj. $R^2 = 0.161$		F = 15.825	p < 0.000

1) n = 78, *Significant at the 0.05 level and ** Significant at the 0.01 level (2 – tailed)

The findings show that, on track one, the government's learning capability has a direct and positive effect on commitment to budget goals (p-value 0.000). Hypothesis 1 was put forward, the government's learning ability had a positive effect on commitment to budget targets, so that h1 was supported. In the second track, the government's learning ability has a direct and positive effect on job satisfaction (p-value 0.000) and mid-level performance (p-value 0.000). Hypothesis 2 is presented, government learning ability has a positive effect on job satisfaction, and its impact on mid-level performance. This study finds, the results show government learning ability to indirectly and positively influence mid-level performance, through job satisfaction, thus, h2 is supported. Then, in the third path, commitment to budget goals has a direct and positive effect on job satisfaction (p-value 0.000) and mid-level performance (p-value 0.000). Hypothesis 3 is proposed, commitment to budget goals has a positive effect on job satisfaction, and the interaction has an effect on mid-level performance. This study finds, the results show commitment to budgetary goals indirectly and has a positive effect on mid-level performance, through job satisfaction, thus, h3 is supported. Concluding the research findings, the surprising results we expect in this study, are committed to budget goals and satisfaction itself as well as mediating variables as the relationship between the learning ability of government and intermediate levels in the performance of public sector organizations.

VI. CONCLUSSION AND IMPLICATIONS

Government learning as a strong key to organizational success. In this study we found, higher quality of budget goal setting higher managers involved in the budgeting process. The higher budget setting, the greater achievement their goals. We stated here, good skill of subordinate will be good job. The link between government learning and budget objectives in the public sector the higher their job. That result consisten with the Forrester and Adams (1997), Crossan, et al. (1999), Forrester and Spindler (2001), and Aponte and Zapta (2013).

This finding is consistent with other studies, for example Ellinger, et al., 2002, Leitch, et al., 1996, Egan, et al., 2004, Wang, 2012, Chen, et al., 2015 and Cullen, et al. , 2014. The findings show the role of job satisfaction as an integral link in the budget process. However, this study provides little evidence, government learning is positively related on manager performance through job satisfaction. The relationship of job satisfaction is consistent with other fields of management accounting and is also related to performance through job satisfaction, see Egan, et al., 2004, Chiva and Alegre, 2009, and Boukaert, 2001. What is intensively used is the role of job satisfaction as a mediating variable integral path in the relationship between government learning and performance. Transfer of higher motivational learning to managers will increase satisfaction itself and then affect performance.

This study seems to favor the view that budget goal setting is concerned with deficient manager role satisfaction and that increases job satisfaction and performance. In this job satisfaction study, what is linked to managers' commitment to budgetary goals is due to increased attention and less direct and indirect effects on mid-level performance, through role budgeting goals. Based on satisfaction, the relationship between budget goal commitment and manager performance is positive. While role satisfaction is a critical integral path-mediating variable, the existence of that translates into knowledge of the positive relationship between goal setting and performance has been advocated for participation in the budgeting process. That is, several reasons should be of interest to clarify why the relationship between budget goal commitment and performance diminishes from positive to negative while managers are less committed to budget goals. Hence, higher commitment to changes in budget targets to improve satisfaction and performance. This has a more important case to be involved in budget goals and that in processing budgets increases satisfaction and performance. This finding is consistent with many studies including Chong and Chong, 2002, Nguyen, et al., 2019, Kung, et al., 2003, Chen, et al., 2012, Wofford, et al., 1992, and Lau and Tan, 2003.

The mediating variable model presented earlier in this study has a dominant supply of the contingency model. Models that are less intensive to describe have parallel testing and the addition of various others. Surprising results in this study, the variables commitment to budget goals and job satisfaction are positively related between government learning and manager performance. That is the importance of the results in this study and less favored by previous studies. The results have considered the theory developed in this paper. The causal conclusions have been tested and led by our data; thus, it is an empirical analysis. Second, the role of government learning to motivate transfer manager learning, both budget goal commitment and job satisfaction have been tested, performance measurement improved. Because, while managers are committed to budget goals and continue to transfer learnings may have increased the relevance of verified performance measures. Lastly, this study is case, limition the generalizability of the results and the case may not consider other industries. Then, this research focuses on two mediating variables, and it is possible that the other variables cannot explain further in the path regression analysis between the learning ability of the government and other techniques.

Managers in public sector organizations, when higher leveraging motivation to transfer learning where individuals and groups participate in the budget setting process are associated with higher levels of commitment to budget goals and public service satisfaction. Managers' skills and experience will enhance their commitment to budget targets, thus, learning government as a powerful role in organizational success. Commitment to budget goals can be an expression of energy for public service satisfaction, therefore, the transfer of learning and budgetary commitment is related between job satisfaction and performance. The results enrich the government learning literature, especially more intent for BG and JS in public sector services, then replicate some of the previous research.

The needs study in the context of public sector organizations and the implications of contingency theory are more interesting not only for future comparative studies but for doing more. This study pays more attention to the benefits of conceptual problems and considers both views. Nonetheless, the findings reveal that increased knowledge as a key role of government learning ability has been tested thus providing more improvisation to the organizational success variable as far as the relationship between commitment to budget objectives and government context.

REFERENCES

[1]. Antunes, H. J. G. & Pinheiro, P. G. I. (2020). Linking knowledge management, government learning and memory. *Journal of Innovation & Knowledge*, 5(2), 140–149. https://doi.org/10.1016/j.jik.2019.04.002

[2]. Aponte, S. P. D. & Zapta, D. I. C. (2013). A model of government learning in practice. *Estudios Gerenciales*, 29(129), 439–444. https://doi.org/10.1016/j.estger.2013.11.009

[3]. Babin, B. J. & Boles, J. S. (1996). The effects of perceived co-worker involvement and supervisor support on service provider role stress, performance and job satisfaction. *Journal of Retailing,* 72 (1), 57–75. https://doi.org/10.1016/S0022-4359(96)90005-6

[4]. Boukaert, G. (2001). Pride and performance in public service: some patterns of analysis. *International Review of Administrative Sciences*, 67(1), 15–27. https://doi.org/10.1177/0020852301671002

[5]. Brown, A. D. & Starkey, K. (2000). Government Identity and Learning: A Psychodynamic Perspective. *The Academy of Management Review*, 25(1), 102–120. https://doi.org/10.2307/259265

[6]. Chen, T. Y., Chang, P. L. & Yeh, C. W. (2004). An investigation of career development programs, job satisfaction, professional development and productivity: the case of Taiwan. *Human Resource Development International*, 7(2), 441–463. https://doi.org/10.1080/1367886042000246049

[7]. Chen, X. H., Zhao, H. K., Liu, X. & Dash Wu, D. D. (2012) Improving employees' job satisfaction and innovation performance using conflict management. *International Journal of Conflict Management*, 23(2), 151–172. https://doi.org/10.1108/10444061211218276

[8]. Chen, S. Y., Wu, W. C., Chang, C. S. and Lin, C. T. (2015). Job rotation and internal marketing for increased job satisfaction and government commitment in hospital nursing staff. *Journal of Nursing Management*, 23 (3): 297 – 306. https://doi.org/10.1111/jonm.12126

[9]. Cinar, F. and Eren, E. (2015). Government learning capacity impact on sustainable innovation: the case of public hospitals. *Procedia - Social and Behavioral Sciences*, 181 (11): 251 – 260. https://doi.org/10.1016/j.sbspro.2015.04.886

[10]. Chenhall, R. H. and Langfield-Smith, K. (1998). The relationship between strategic priorities, management techniques and management accounting: an empirical investigation using a systems approach. *Accounting, Organizations and Society*, 23(3): 243 – 264. https://doi.org/10.1016/S0361-3682(97)00024-X

[11]. Chiva, R. & Alegre, J. (2009). Government learning capability and job satisfaction: an empirical assessment in the ceramic tile industry. *British Journal of Management*, 20(3), 323–340. https://doi.org/10.1111/j.1467-8551.2008.00586.x

[12]. Chong, V. K. & Chong, K. M. (2002) Budget goal commitment and informational effects of budget participation on performance: a structural equation modeling approach. *Behavioral Research in Accounting,* 14(1), 65–86. https://doi.org/10.2308/bria.2002.14.1.65

[13]. Chong, V. K., Eggleton, I. R. C. & Leong, M. K. C. (2005). The effects of value attainment and cognitive roles of budgetary participation on job performance. *Advances in Accounting Behavioral Research,* 8(1), 213–233. https://doi.org/10.1016/S1475-1488(04)08009-3

[14]. Comlek, O., Kitapci, H., Celik, V., & Ozsahin, M. (2012). The effects of government learning capacity on firm innovative performance. *Procedia - Social and Behavioral Sciences*, 41(1), 367–374. https://doi.org/10.1016/j.sbspro.2012.04.043

[15]. Crossan, M., Lane, H. W. &White, R. E. (1999). An government learning framework: from intuition to institution. *Academy of Management Review*, 24(3), 522-537. https://doi.org/10.5465/amr.1999.2202135

[16]. Cullen, K. L., Edwards, B. D., Casper, W. C., & Gue, K. R. (2014). Employees' adaptability and perceptions of change-related uncertainty: implications for perceived government support, job satisfaction, and performance. *Journal of Business and Psychology*, 29(3), 269-280. https://doi.org/10.1007/s10869-013-9312-y

[17]. Dahlan, M. (2019). Analysis of interrelationship between usefulness of management accounting systems, interactive budget use and job performance. *Management Science Letters*, 9(1), 967-972. https://doi.org/10.5267/j.msl.2019.4.008

[18]. Dahlan, M., Suharman, H. & Poulus, S. (2020). The effect of strategic priorities, value congruence and job challenge on sbu performance. *International Journal of Innovation, Creativity and Change*, 12(5), 174–189. https://www.ijicc.net

[19]. Dahlan, M., Yuliansyah, Y., Fadhilah, A., Muafi, M., Al-Shikhy, A., Mohd Sanusi, Z.& Isa, Y. (2019). Interactive performance measurement systems, self-profiling, job challenge and individual performance. *International Journal of Ethics and Systems*, 36(1), 87-97. https://doi.org/10.1108/IJOES-02-2019-0037

[20]. DiBella, A. J., Nevis, E. C., & Gould, J. M. (1996). Understanding government learning capability. *Journal of Management Studies*, 33(3), 361–379. https://doi.org/10.1111/j.1467-6486.1996.tb00806.x

[21]. Easterby-Smith, M., & Lyles, M. (2003). *The Blackwell Handbook of Government Learning and Knowledge Management*. Oxford: Wiley-Blackwell.

[22]. Egan, T. M., Yang, B. & Barlett, K. R. (2004). The effects of government learning culture and job satisfaction on motivation to transfer learning and turnover intention. *Human Resource Development Quality*, 5(3), 279–301. https://doi.org/10.1002/hrdq.1104

[23]. Ellinger, A. D., Ellinger, A. E., Yang, B. & Howton, S. W. (2002). The relationship between the learning organization concept and firms' financial performance: an empirical assessment. *Human Resource Development Quarterly*, 13(1), 5–22. https://doi.org/10.1002/hrdq.1010

[24]. Fisher, C. D. (2000). Mood and emotions while working: missing pieces of job satisfaction? *Journal of Government Behavior*, 21(2), 185–202. http://www.jstor.org/stable/3100305

[25]. Forrester, J. P. & Adams, G. B. (1997). Budgetary reform through government learning: toward an government theory of budgeting. *Administration and Society*, 28(4), 466-488. https://doi.org/10.1177/009539979702800403

[26]. Forrester, J. P. & Spindler, C. J. (2001). Budgeting theory through relational learning. *International Journal of Government Theory and Behavior*, 4(1-2), 107–131. https://doi.org/10.1081/OTB-100103039

[27]. Frucot, V. & White, S. (2006). Midle level levels and the effects of budgetary participation on managers. *Midle level Auditing Journal*, 21(2), 191–206. http://dx.doi.org/10.1108/02686900610639310

[28]. Goh, S., Karatuna, I. & Karaca, P. O. (2015). The role of perceived supervisor support and government identification in job satisfaction. *Procedia - Social and Behavioral Sciences*, 177(22), 38–42. https://doi.org/10.1016/j.sbspro.2015.02.328

[29]. Huber, G. P. (1991). Government learning: the contributing processes and the literatures. *Organization Science,* 2(1), 88–115. https://doi.org/10.1287/orsc.2.1.88

[30]. Hussein, N., Mohamad, A., Noordin, F. & Ishak, N. A. (2014). Learning organization and its effect on government performance and government innovativeness: a proposed framework for Malaysian public institutions of higher education. *Procedia - Social and Behavioral Sciences*, 130(3), 299–304. https://doi.org/10.1016/j.sbspro.2014.04.035

[31]. Jimenez, D. J & Valle, J. R. (2011). Innovation, government learning, and performance. *Journal of Business Research,* 64(4), 408–417**.** https://doi.org/10.1016/j.jbusres.2010.09.010

[32]. International Journal of Research in Business & Social Science 5(3), 2016: 38-53

[33]. International Journal of Research in Business & Social Science 5(3), 2016: 38-53

[34]. International Journal of Research in Business & Social Science 5(3), 2016: 38-53

[35]. Yılmaz Karakoç & Ozer / International Journal of Research in Business & Social Science, Vol 5 No 3, 2016 ISSN: 2147-4486

[36]. Karakoc, E. Y. & Ozer, G. (2016). The budget-related antecedents of job performance. *International Journal of Research in Business and Social Sciences*, 5(3), 2147–4486. https://doi.org/10.20252/ijrbs.vi3.165

[37]. Khunsoonthornkit, A. & Panjakajornsak, V. (2018). Structural equation model to assess the impact of learning organization and commitment on the performance of research organizations. *Kasetsart Journal of Social Sciences*, 39(3), 457–462. https://doi.org/10.1016/j.kjss.2018.07.003

[38]. Kim, H. J., Hui, W. M., Moon, T. W. & Jun, J. K. (2017). Is all support equal? The moderating effects of supervisor, coworker, and government support on the link between emotional labor and job performance. *BRQ Business Research Quarterly,* 20(2), 124–136. https://doi.org/10.1016/j.brq.2016.11.002

[39]. Kloot, L. (1997). Government learning and management control systems: responding to environmental change. *Management Accounting Research*, 8(1), 47–73. https://doi.org/10.1006/mare.1996.0033

[40]. Kren, L. (1992). Budgetary participation and midle level performance: the impact of information and environmental volatility. *The Accounting Review*, 67(3), 511–526. https://www.jstor.org/stable/247975

[41]. Kung, F. H., Huang, C. L. & Cheng, C. L. (2013). An examination of the relationships among budget emphasis, budget planning models and performance. *Management Decision*, 51(1), 120–140. http://dx.doi.org/10.1108/00251741311291346

[42]. Lau, L. M., Low, L. C. & Eggleton, I. R. C. (1995). The impact of reliance on accounting performance measures on job-related tension and midle level performance: Additional evidence. *Accounting, Organizations and Society*, 20(5), 359–381. https://doi.org/10.1016/0361-3682(94)00031-P

[43]. Lau, C. M. & Tan, J. J. (1998). The impact of budget emphasis, participation and task difficulty on midle level performance: a cross-cultural study of the financial services sector. *Management Accounting Research*, 9(2), 163–183. https://doi.org/10.1006/mare.1998.0074

122

[44]. Lau, C. M. & Tan, S. L. (2003). The effects of participation and job-relevant information on the relationship between evaluative style and job satisfaction. *Review of Quantitative Finance and Accounting*, 21, 17-34. https://doi.org/10.1023/A:1024803621137

[45]. Leitch, C., Harrison, R., Burgoyne, J., & Blantern, C. (1996). Learning organizations: the measurement of company performance. *Journal of European Industrial Training*, 20(1), 31–44. http://dx.doi.org/10.1108/03090599610105264

[46]. Nguyen, E. Y., Evangelista, F. & Kieu, T. A. (2019). The contingent roles of perceived budget fairness, budget goal commitment and vertical information sharing in driving work performance. *Journal of Asian Business and Economic Studies*, 26(1), 98–116. https://doi.org/10.1108/JABES-06-2018-0026

[47]. Lulaj, E. (2015). Role and Impact of Budget as an Instrument of Financial and Developmental Policy in Kosovo. *Academic Journal of Interdisciplinary Studies*, 4(1), 61–68. https://doi.org/10.5901/ajis.2015.v4n1s1p61

[48]. Nunnally, J. C. & Bernstein, I. H. (1994). *Psychometric theory*. 3rd Ed. New York: McGraw Hill, Inc. https://lccn.loc.gov/93022756

[49]. Mahoney, T. A., Jerdee, T. H., & Carroll, S. J. (1963). *Development of Midle level Performance: A Research Approach*. Cincinnati, OH: South Western Publishing Co.

[50]. Mahoney, T. A., Jerdee, T. H., & Carrol, S. J. (1965). The job of management. *Industrial Relation*, 4(2), 94-110.

[51]. OECD. (2014). *Principles of Budgetary Governance*. Paris: OECD Library. https://www.oecd.org/governance/budgeting

[52]. Ozer, G., Azcan, M., Akpinar, G. & Uzman, I. B. (2012). The effect of budgetary participation on managers' budget goal commitment, work-related information and job satisfaction. *The Journal of Academic Social Science Studies*, 5(8), 931–949. https://doi.org/10.9761/jasss356

[53]. Riordan, C. M., Gatewood, R. D. & Bill, J. B. (1997). Corporate image: Employee reactions and implications for managing corporate social performance. *Journal of Business Ethics*, 16(4), 401-412. https://doi.org/10.1023/A:1017989205184

[54]. Saadat, V. & Saadat, Z. (2016). Government learning as a key role of government success. *Procedia - Social and Behavioral Sciences*, 230(4), 219–225. https://doi.org/10.1016/j.sbspro.2016.09.028

[55]. Sta. Maria, R. F. (2003). Innovation and government learning culture in the Malaysian public sector. *Advances in Developing Human Resource*s, 5(2), 205-214. https://doi.org/10.1177/1523422303005002008

[56]. Wang, Z & Wang, N. (2012). Knowledge sharing, innovation and firm performance. *Expert Systems with Applications*, 39(10), 8899–8908. https://doi.org/10.1016/j.eswa.2012.02.017

[57]. Winata, L. & Mia, L. (2005). Information technology and the performance effect of managers' participationin budgeting: evidence from the hotel industry. *International Journal of Hospitallity Management*, 24 (1), 21-39. https://doi.org/10.1016/j.ijhm.2004.04.006

[58]. Wofford, J. C., Goodwin, V. L. & Premack, S. (1992). Meta-analysis of the antecedents of personal goal level and of the antecedents and consequences of goal commitment. *Journal of Management*, 18(3), 595–615. https://doi.org/10.1177/014920639201800309

[59]. Wright, P. M., O'Leary-Kelly, A. M., Cortina, J. M., Klein, H. J. & Hollenbeck, J. R. (1994). On the meaning and measurement of goal commitment. *Journal of Applied Psychology,* 79(6), 795–803. https://doi.org/10.1037/0021-9010.79.6.795

[60]. Wright, T. A. & Bonett, D. G. (2007). Job satisfaction and psychological well-being as non-additive predictors of workplace turnover. *Journal of Management*, 33(2), 141–160. https://doi.org/10.1177/0149206306297582

[61]. Yahya, M. N., Ahmad, N. N. & Fatima, A. H. (2008). Budgetary participation and performance: some Malaysian evidence, *International Journal of Public Sector Management*, 21(6), 658-673. https://doi.org/10.1108/09513550810896523

[62]. Yuliansyah, Y., Inapty, B. A., Dahlan, M. & Intan Oktri Agtia, I. O. (2018). Budgetary participation and its impact on individual performance. *Tourism and Hospitality Management,* 24(2), 325-340. https://doi.org/10.20867/thm.24.2.10

Corresponding author: Muhammad Dahlan
E-mail corresponding: muhammad.dahlan@unpad.ac.id; dahlanm2004@yahoo.com