



Research article

The influence of knowledge management, entrepreneurial orientation, transformational leadership, and control management system on learning organization

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ABSTRACT

This study aims to determine the strategy for forming an organizational learning culture at PT Bank Syariah Indonesia Branch Office Jakarta Bendungan Hilir. The independent variables used are knowledge management, entrepreneurial orientation, transformational leadership, and control management systems, while the dependent variable used is organizational learning. The method used in this study is the survey method, where data is obtained from the results of collection using a questionnaire. The population in this study were all employees of PT Bank Syariah Indonesia Branch Office Jakarta Bendungan Hilir. The sample in this study was 71 respondents. The analytical tool used is SPSS 25 with the coefficient of a determination analysis technique and hypothesis testing both partially and simultaneously. The results of this study indicate that knowledge management does not affect organizational learning, entrepreneurial orientation does not affect organizational learning, transformational leadership does not affect organizational learning, and control management systems do not affect organizational learning. Then the results of the study simultaneously show that knowledge management, entrepreneurial orientation, transformational leadership, and control management systems have a significant effect on the formation of an organization's learning culture 71.9%.

Keywords: Organization Learning, Knowledge Management, Entrepreneurial Orientation, Transformational Leadership, Control Management Systems.

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Abstrak

Penelitian ini bertujuan untuk mengetahui strategi pembentukan budaya pembelajaran organisasi pada PT Bank Syariah Indonesia Kantor Cabang Jakarta Bendungan Hilir. Variabel independen yang digunakan adalah manajemen pengetahuan, orientasi kewirausahaan, kepemimpinan transformasional, dan sistem manajemen pengendalian, sedangkan variabel dependen yang digunakan adalah pembelajaran organisasi. Metode yang digunakan dalam penelitian ini adalah metode survei, dimana data diperoleh dari hasil pengumpulan dengan menggunakan kuesioner. Populasi dalam penelitian ini adalah seluruh karyawan PT Bank Syariah Indonesia Kantor Cabang Jakarta Bendungan Hilir. Sampel dalam penelitian ini berjumlah 71 responden. Alat analisis yang digunakan adalah SPSS 25 dengan teknik analisis koefisien determinasi dan pengujian hipotesis baik secara parsial maupun simultan. Hasil penelitian ini menunjukkan bahwa manajemen pengetahuan tidak berpengaruh terhadap pembelajaran organisasi, orientasi kewirausahaan tidak berpengaruh terhadap pembelajaran organisasi, kepemimpinan transformasional tidak berpengaruh terhadap pembelajaran organisasi, dan sistem manajemen pengendalian tidak berpengaruh terhadap pembelajaran organisasi. Kemudian hasil penelitian secara simultan menunjukkan bahwa manajemen pengetahuan, orientasi kewirausahaan, kepemimpinan transformasional, dan sistem manajemen pengendalian berpengaruh signifikan terhadap pembentukan budaya belajar organisasi sebesar 71,9%.

Kata Kunci: Pembelajaran Organisasi, Manajemen Pengetahuan, Orientasi Kewirausahaan, Kepemimpinan Transformasional, Sistem Manajemen Pengendalian.

1. Introduction

On February 1, 2021, the merger of three sharia banks owned by Himbara was officially operational, namely PT. Bank Syariah Indonesia (BSI). Alhusain (2021) stated that at the beginning of its operation, BSI was able to become a magnet for business actors and investors in the stock market and had high hopes for BSI's work as a financial institution that could become a driving force for the national economy. Indonesia has been a member of the G20 and was considered an emerging economy with enormous economic size and potential in the Asian region, so that can be a positive catalyst for BSI in the future (Ramaditya, et al. 2022).

A study conducted by Calomiris and Karceski (2000), found four important things in nine cases of bank mergers in the United States, namely: (i) overall, the merger process creates value added for the banking industry; (ii) several merged banks failed due to a drastic decline in revenue during the consolidation process; (iii) the behavior of the management of the bank that is about to be merged causes unnecessary cost increases, for example, raising salaries and ranks before the merger to get a better position after the merger is one of the phenomena that occurs; and (iv) revenue synergies are realized even though there is no cost efficiency. On the other hand, Wiyanto (2021) stated that the COVID-19 pandemic had quite an impact on the Islamic banking industry. The substantial downturn in business in almost all sectors has resulted in weak demand for financing and other banking services, adversely affecting banks' profitability. Furthermore, the challenges of HR issues after the merger of the three Islamic banks will have a clear impact on the merger of human resources, the division of new tasks, and the division and placement of HR in new positions with different backgrounds between the three members of the merged bank.

Hendrawan, et al. (2018) state that many brilliant organizations fail and cannot maintain their existence because these organizations stop learning and cannot adapt to the times and technology. To be able to continue to maintain the existence and performance of the

organization, a learning organization process is needed. Furthermore, research innovation is also needed to be able to create new ideas, analyze problems, and diagnose and identify the causes by creating new solutions, strategies, technologies, or business processes (Ramaditya, et al. 2022).

Several factors influence learning organizations, including knowledge management, transformational leadership, entrepreneurial orientation, and management control systems. Research by Hatane, et al. (2020) examines the relationship between the design and use of control management systems in developing learning organizations. The results of the study indicate that there is a positive influence of control management system design on the learning organization. Further research conducted by Rianto, et al. (2021) show the results that transformational leadership also has a positive effect on learning organizations, which means that in developing learning organizations it is important to have transformational leadership.

Research conducted by Mantok, et al. (2018) shows that entrepreneurial orientation has a positive effect on organizational learning. Subsequent research carried out by Mangoting & Soengkono (2018) was conducted at a private university in Surabaya. This research shows that the management control system implemented by the organization can provide direction so that employees within an organization can adapt and can solve problems to facilitate the organization in the changes that will occur. In this study, researchers focused on four factors that influence learning organizations, namely knowledge management factors, transformational leadership, entrepreneurial orientation, and management control systems.

2. Theoretical background

Learning Organization

Senge (2004) states that a learning organization is a vision of an organization to be perfect by using five basic disciplines where each value of these disciplines can contribute to improving and improving the organization's capacity to continue learning. The following is an explanation of the five disciplines, among others: 1) Self-mastery is a way to continue to be disciplined to clarify and deepen personal vision, focus energy, develop patience, and see reality objectively; 2) The way of thinking is a thought or picture in a person that is held deeply about how the world works, namely the background image in acting and thinking; 3) Building a vision together; 4) Team learning is about how practice and process are carried out; and 5) Systematic thinking is a framework of interrelated thinking between groups of existing disciplines.

Knowledge Management

O'Dell, et al. (1998) knowledge management is a strategy to get the right knowledge, to the right people, at the right time, and to help people process and share information into actions that will have an impact on improving company performance. Furthermore, Andhara, et al. (2018) states that the purpose of knowledge management is not only to improve the company's performance but also to gain shared knowledge. Because by having shared knowledge, employees' insights will be broader and the perspectives obtained are not only limited to the scope of their work but more comprehensively regarding problems that exist on a corporate scale. Sanchez (in Endriana, et al., 2014) explained that there are two fundamental approaches to knowledge, including tacit knowledge, which is personal so it is difficult to articulate (personal knowledge) and explicit knowledge is the knowledge that is useful for individuals in organizations that can be explicitly articulated. The strategic importance of knowledge management (KM) is highlighted through the view of resource-based management as a comprehensive change process and form of organizational renewal. It focuses on the innovation that is created and the transfer and application of new knowledge (Ramaditya, et al. 2022).

Entrepreneurship Orientation

Rauch, et al. (2009) define entrepreneurial orientation as the process of forming strategies and representing policies and practices that will form the basis for actions and decisions in entrepreneurship. Lumpkin & Dess (1996) describe five dimensions of entrepreneurial orientation that can help in business success. The five dimensions include: a) Innovation, namely the tendency of companies to engage and support new ideas, experiments, and creative processes to produce new products, services, or technological processes; b) Risk Taking, namely the act of being willing to get a large resource with the risk it faces; c) Pro-Active, namely the act of acting and the expectation of future needs by "seeking new opportunities"; d) Autonomy, which is an act of freedom from each individual or team in building an idea or vision to achieve it; e) Competitive Aggressiveness, namely the act of inclination to directly oppose business competitors to be able to outperform the industry competition in the market.

Transformational Leadership

Burns (in Adamay, 2016) defines transformational leadership as a process where leaders and subordinates can elevate each other to a higher level of morality and motivation. According to Bass (1985), the factors that include transformational leadership include: a) Charisma, which is characterized by strength in building a vision and animating the mission, awakens a sense of reluctance, increases self-confidence, prioritizes the interests of goals, and makes members have self-confidence; b) Inspirational, namely the ability of a leader to be a good figure for his members. A good leader can state clear and easy-to-understand goals and be a good example for his members; c) Individual Attention, namely the ability of leaders who can provide direction and advice to their members. Besides, the leader also gives special attention personally to develop the ability of its members; d) Intellectual Stimulus, namely the ability of leaders to eliminate the unwillingness of their members to express new ideas, stimulate speculation of members in solving problems, and encourage them to be more creative.

Control Management System

According to Supriyatin (2016), management control is a process where managers influence other organizational members to implement organizational strategies. Management control consists of several activities, including: Planning what the organization should do; Coordinate the activities of several parts of the organization; Communicating information; Evaluate information; Decide what action should be taken if any; and Influencing people to change their behavior.

Simons (1995) describes how managers can effectively and efficiently control organizational goals in every line to be achieved. A management control system is one of several ways used to implement control systems within the company. There are four dimensions of a management control system: 1) The foundation of belief is an official system used by leaders in communicating to strengthen the company's system by providing basic values, goals, and organizational direction for its members so that they can be motivated and inspired; 2) The system boundary is a system whose work supports the company's activities in achieving its vision and mission and prevents unwanted risks from occurring in the future; 3) Interactive control system is a control system in which the leader regularly and proactively involves himself in decision-making and activities carried out by his members; and 4) Diagnosing system is a system in providing motivation, carrying out procedures in controlling, and balancing the behavior of members in achieving organizational goals.

Theoretical Framework

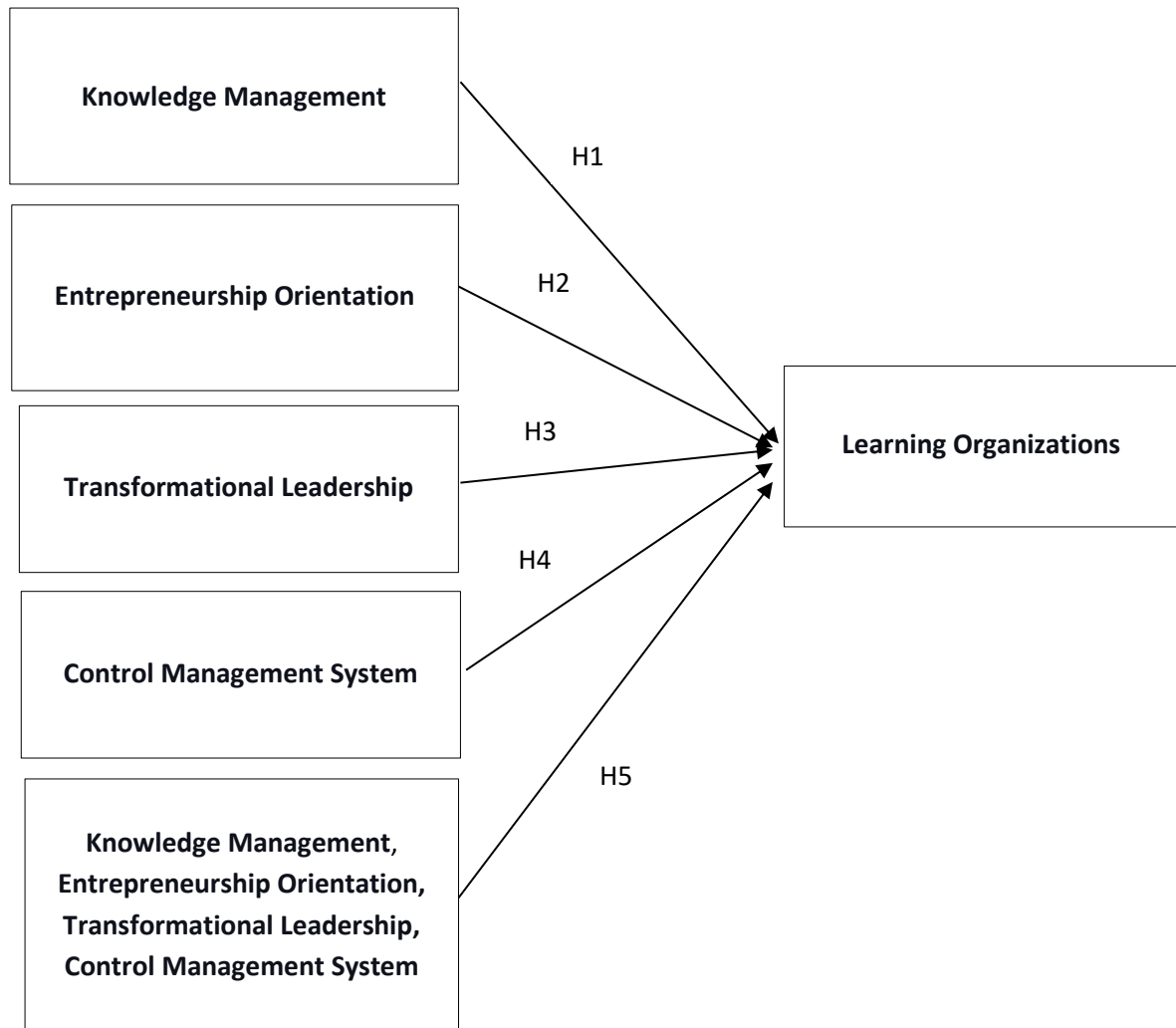


Figure 1. *Theoretical Framework*

Hypothesis Development

Knowledge Management Has a Positive Effect on Learning Organizations

The results of research from Muis & Isyanto (2022) show that knowledge management has a positive effect on learning organizations, where it supports the development of knowledge of employees by providing knowledge development support facilities for employees by providing access to open repositories in the form of e-books or e-journals. In addition, leaders are also diligent in encouraging their employees to write down their skills, the results of which will be stored in the repository. Based on this description, it can be formulated that the first hypothesis is as follows: H1: Knowledge management has a positive effect on learning organizations.

Entrepreneurship Orientation Has a Positive Effect on Learning Organizations

In the research of Wijaya and Dharmayanti (2016) about the effect of entrepreneurial orientation on financial performance with marketing abilities, and learning organizations at PT Asuransi Central Asia in Surabaya. The results of this study indicate that entrepreneurial orientation is an important ability that will have a positive effect on learning organizations,

which means that providing an entrepreneurial orientation can have an impact on companies to continue to learn and develop. On the other hand, the ongoing entrepreneurial orientation still needs support to continue to learn and introspect in the form of an organization to continue to innovate and meet the needs and desires of customers. Based on this description, it can be formulated that the second hypothesis is as follows: H2: Entrepreneurial orientation has a positive effect on learning organizations.

Transformational Leadership Has a Positive Effect on Learning Organizations

Research conducted by Rianto, et al. (2021) aims to determine the effect of mediation of learning organizations on strategic change, knowledge management, and transformational leadership in the performance of Indonesian Islamic Commercial Banks. This study suggests that transformational leadership has a positive effect on learning organizations, which means that transformational leadership is one of the important elements in advancing learning organizations within a company. Sources of transformational leadership in the form of a person's influence, motivation, attention, and intellectual simulations can shape the capacity of employees to be adaptive and improve company performance to excel in competition. Based on this description, it can be formulated that the third hypothesis is as follows: H3: Transformational leadership has a positive effect on learning organizations.

Control Management System has a Positive Effect on Learning Organizations

Research conducted by Hatane, et al. (2020) with the background of examining the relationship between the design and use of control management systems in developing learning organizations. The results of this study have a positive influence on the control management system design within the learning organization. A good control management system design can improve the ability of the learning organization to obtain information about the organization because the control management system design can determine the type of information that can be provided by the system and can be captured in the form of information character. Based on this description, it can be formulated that the fourth hypothesis is as follows: H4: The control management system has a positive effect on the learning organization.

Knowledge Management, Entrepreneurship Orientation, Transformational Leadership & Control Management Systems have Simultaneous Positive Effects on Learning Organizations

This study will also examine the effect of knowledge management, entrepreneurial orientation, transformational leadership & management control systems simultaneously on learning organizations, so the fifth hypothesis can be formulated as follows: H5: Knowledge management, entrepreneurial orientation, transformational leadership & control management systems simultaneously have a positive effect on learning organizations.

3. Methodology

The population to be studied in this study is all employees of PT Bank Syariah Indonesia Jakarta Bendungan Hilir Branch Office, as many as 71 people. The researcher chose the sample using the saturated sampling technique because the population was relatively small so the sample used in this study amounted to 71 people.

Definition of Variables

Learning organization

Senge (2004) states that a learning organization is a vision of an organization to be perfect by using five basic disciplines where each value of these disciplines can contribute to improving and

improving the organization's capacity to continue learning. The indicators used in this variable are self-control, ways of thinking, building a shared vision, learning teams, and systematic thinking.

Knowledge Management

According to O'Dell et al. (1998), knowledge management is a strategy to get the right knowledge, to the right people, at the right time, and to help people process and share information into actions that will have an impact on improving company performance. This variable is measured using tacit knowledge and explicit knowledge.

Entrepreneurship Orientation

Rauch, et al. (2009) define entrepreneurial orientation as the process of forming strategies and representing policies and practices that will form the basis for actions and decisions in entrepreneurship. The indicators used in this variable are innovation, risk-taking, proactive, autonomy, and competitive aggressiveness.

Transformational Leadership

According to Burns (in Adamay, 2016), transformational leadership is a process where leaders and subordinates can elevate each other to a higher level of morality and motivation. The indicators used in this variable are charisma, inspiration, proactive, and intellectual stimulus.

Control Management System

A management control system is a system used by organizations to collect information in evaluating the performance of organizational resources which will ultimately affect organizational behavior in implementing organizational strategies (Armesh, et al., 2010). The indicators used in this variable are the basis of belief, system boundaries, interactive control systems, and diagnostic systems.

Data Analysis Methods and Hypotheses Testing

Coefficient of Determination (R²)

According to Ghozali (2016), the coefficient of determination (R²) is a tool to measure how far the model's ability to explain the variation of the dependent variable is. The value of the coefficient of determination is between zero and one.

F statistic test

Ghozali (2016) states that the F statistic test is used to show whether all of the independent variables included in the research model have a simultaneous or joint effect on the dependent variable. This hypothesis test used the F statistic with the following decision-making criteria:

- If $F_{count} > F_{table}$, then H_0 is rejected and H_a is accepted, meaning that all independent variables are explanatory to the dependent variable.
- If $F_{count} < F_{table}$, then H_0 is accepted and H_a is rejected, meaning that all independent variables are not explanatory to the dependent variable.

The test criteria with real letters (α) 5% (0.05) has H_0 is rejected if the significance value of $F < 0.05$ and H_a is accepted if the significance value of $F > 0.05$.

t statistic test

According to Ghozali (2016), the t-test is used to test how far the influence of one independent variable individually in explaining the dependent variable. The basis of decision-making used in the t-test:

- If the significance probability value is > 0.05 then the hypothesis is rejected. The rejected hypothesis means that the independent variable has no significant effect on the dependent variable.
- If the significance probability value < 0.05 then the hypothesis is accepted. The hypothesis cannot be rejected, which means that the independent variable has a significant effect on the dependent variable.

4. Results and discussion

Tabel 1. *Coefficient of Determination (R²)*

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.857 ^a	.735	.719	2.275

a. Predictors: (Constant), X1, X2, X3, X4

The results of testing the coefficient of determination show that the correlation coefficient (R) of 0.857 means that the relationship between perceptions of knowledge management, entrepreneurial orientation, transformational leadership, and control management systems in learning organizations is 85.7%. Furthermore, the value of Adjusted R Square is 0.719 so it can be concluded that 71.9% of learning organization variables are influenced by knowledge management variables, entrepreneurial orientation, transformational leadership, and control management systems. While 28.1% is influenced by other variables not examined in this study.

Tabel 2. *F Statistic Test*

ANOVA	
Model	Sig.
Regression	.000

The results of the F test show that the value of Sig. in the ANOVA table of 0.000. The Sig value is smaller than the set level of 0.05, so it can be concluded that the variables of knowledge management, entrepreneurial orientation, transformational leadership, and control management systems have a joint effect on the learning organization variable.

Tabel 3. *t Statistic Test*

Variables	Sig.
Knowledge Management	.000
Entrepreneurship Orientation	.087
Transformational Leadership	.406
Control Management System	.601

From the t-test output data above, the researcher can conclude that the results of hypothesis testing are as follows:

Test the hypothesis of the influence of knowledge management on learning organizations

Based on the table, the Sig probability of 0.000 is smaller than the criterion value (0.05) so if H₀ is rejected and H_a is accepted, it can be stated that partially knowledge management has a positive effect on learning organizations. The results of this study prove that the application of

good knowledge management within the company will affect the formation of a learning organizational culture.

Test the hypothesis of the effect of entrepreneurial orientation on learning organizations

Based on the table, the probability of Sig is 0.087 which is greater than the criterion value (0.05) so H₀ is accepted and H_a is rejected, it can be stated that partially the entrepreneurial orientation variable does not affect the learning organization. The results of this study prove that there is no influence of entrepreneurial orientation on the formation of learning organizational culture in companies. This is presumably because the level of entrepreneurial orientation of employees tends to be low and not strong enough to form a learning organizational culture in the company.

Test the hypothesis of the effect of transformational leadership on learning organizations

Based on the table, the Sig probability of 0.406 is greater than the criterion value (0.05) so H₀ is accepted and H_a is rejected, it can be stated that partially the transformational leadership variable does not affect the learning organization. The results of this study prove that there is no influence of transformational leadership on the formation of a learning organization culture in the company. This is presumably because the level of transformational leadership tends to be low and not strong enough to encourage the formation of a learning organizational culture in the company.

Test the hypothesis of the influence of the management control system on the learning organization

Based on the table, the Sig probability of 0.061 is greater than the criterion value (0.05) so H₀ is accepted and H_a is rejected, it can be stated that partially the control management system variable does not affect the learning organization. The results of this study prove that there is no influence of the management control system on the formation of a learning organization culture in the company. This is presumably because the implementation of the management control system tends to be still not optimal and not strong enough to form a learning organizational culture in the company.

5. Conclusion

Based on the results of the analysis, hypothesis testing, and discussion, the researchers can conclude that knowledge management has a positive and significant influence on the formation of the learning organizational culture of PT. Bank Syariah Indonesia Jakarta Branch Office Bendungan Hilir. This means that the application of knowledge management in the company is good so that it can affect the formation of learning organizational culture, the better knowledge management is applied, the formation of learning organizational culture will increase. In addition, the variables of entrepreneurial orientation, transformational leadership, and management control systems do not affect the formation of the organizational culture of PT. Bank Syariah Indonesia Jakarta Branch Office Bendungan Hilir.

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