

---

## THE INFLUENCE OF LEARNING ORGANIZATION ON WORK EFFECTIVENESS WITH KNOWLEDGE SHARING MEDIATION IN PROCUREMENT OF GOODS/SERVICES

**David Julian Ichtiano, Ernani Hadiyati, Umi Muawanah**  
Faculty of Economics, University of Gajayana  
Jl. Mertojoyo Block L, Malang City, East Java, 65144, Indonesia  
daveichtiano@gmail.com

### ABSTRACT

Learning organization is an organization that facilitates the learning of all its members and continuously transforms itself, where people continually expand their capacity to create the results they truly desire. Knowledge sharing is the process of exchanging knowledge, expertise, skills, and information between individuals, teams, colleagues, communities, and organizations. Work effectiveness is the success of an activity in achieving its goals or the level of achievement of the objectives of the activities that have been implemented compared to previously set targets. The objectives of this study are: i) to test and analyze the effect of a learning organization on work effectiveness; ii) to test and analyze the effect of a learning organization on knowledge sharing; iii) to test and analyze the effect of knowledge sharing on work effectiveness; iv) to test and analyze the effect of a learning organization on work effectiveness with the mediation of knowledge sharing. This study is a quantitative study with explanatory research through a survey. The sampling method in this study is saturated sampling, where all members of the population are used as research samples. The sample used was 80 respondents who were procurement officials of goods/services in the Madiun City Government. The data analysis used is SEM-PLS using SmartPLS software version 4.1.1.4. The results of the study indicate that: i) there is a positive and significant influence between learning organization on work effectiveness; ii) there is a positive and significant influence between learning organization on knowledge sharing; iii) there is a negative and not very significant influence between knowledge sharing on work effectiveness; iv) there is no influence between learning organization on work effectiveness with knowledge sharing mediation.

**Keywords:** Learning Organization, Knowledge Sharing, Work Effectiveness, Procurement, Government

### INTRODUCTION

Procurement of goods/services is the heart of the operational activities of entities, whether government, private, or individual. In Indonesia, government procurement is strictly regulated through Presidential Regulation Number 16 of 2018, which was updated by Presidential Regulation Number 12 of 2021. This regulation serves as the foundation for every government agency, including the Madiun City Government, to implement the procurement process efficiently and accountably. Through the Goods/Services Procurement and Development Administration Division, the Madiun City Government has established an Electronic Procurement Institution (LPSE) to facilitate the digital procurement process. Although the Madiun City Government has demonstrated quite good performance in implementing goods/services procurement, data from 2020 to 2024 shows a decline in procurement budget absorption. This decline indicates challenges or inefficiencies in the procurement process, which has prompted the Goods/Services Procurement Division to proactively hold workshops and training for procurement officials. However, the effectiveness of this training has not been fully measured, and the decline in budget absorption remains a relevant issue. Table 1 shows the amount of budget ceiling and realization of procurement value absorption carried out by the Madiun City Government from 2020 – 2024.

Table 1. explains the budget absorption value for goods/services procurement in the Madiun City Government over the past five years. The reduction in the value of goods/services procurement is one of the foundations for the Goods/Services Procurement and Development Administration Division of Madiun City to hold workshops and training for all goods/services procurement officials every year. The workshops and

training that have been held by the Goods/Services Procurement and Development Administration Division of Madiun City for all goods/services procurement officials from 2020–2025 can be seen in Table 2.

Table 2 shows the number of workshops and training sessions held by the Madiun City Goods/Services Procurement and Development Administration Division over the past five years. Researchers correlate the successful absorption of procurement officials with workshops/training sessions conducted within the Madiun City Government. This study aims to bridge the gap between existing findings in the scientific literature. Several previous studies, such as Atiku et al. (2021) and Al Abadleh (2023), have demonstrated the positive influence of learning organizations on effectiveness. Meanwhile, Laksono (2023) highlighted the role of knowledge sharing as a mediating variable linking learning organizations to performance. However, significant inconsistencies exist, as demonstrated by Nkambule (2023), who found that learning organizations have an inconsistent effect on the effectiveness of education management. This gap creates an urgent need to further examine how learning organizations can influence work effectiveness in the public sector, particularly in the government procurement environment. Previous studies have mostly focused on the private sector or profit-oriented organizations, so their findings may not be fully relevant or generalizable to government institutions that have unique characteristics, such as bureaucracy, strict regulations, and public service orientation.

**Table 1. Total Budget Ceiling and Realization of Goods/Services Procurement Value in the Madiun City Government for 2020 - 2024**

No.	Year	Budget Ceiling		Realization		Percentage
		Number of Packages	Values (IDR)	Number of Packages	Values (IDR)	
1.	2020	4.222	513.446.000.000	4.222	443.228.203.277	86,32%
2.	2021	4.160	633.071.000.000	4.160	600.048.060.451	94,78%
3.	2022	8.594	776.163.000.000	8.594	724.879.993.467	93,39%
4.	2023	7.828	759.543.000.000	7.828	725.159.931.522	95,47%
5.	2024	7.816	708.734.000.000	7.816	668.202.636.514	94,28%

Source: General Procurement Planning Information System Data (2025)

**Table 2. Number of Workshops and Trainings in the Procurement of Goods/Services and Development Administration Section of Madiun City**

No.	Year	Number of Workshops (Training Hours)	Number of Trainings (Training Hours)
1.	2020	1 (3 training hours)	1 (8 training hours)
2.	2021	1 (3 training hours)	2 (12 training hours)
3.	2022	2 (6 training hours)	2 (12 training hours)
4.	2023	2 (6 training hours)	2 (12 training hours)
5.	2024	2 (6 training hours)	3 (18 training hours)

Source: Madiun City LPSE Data (2025)

This research has strong urgency and significance, based on two main novelties. First, the development of a new conceptual model: This study proposes a model that examines the direct effect of learning organization on work effectiveness and the indirect effect through the mediation of knowledge sharing. This model expands on the existing literature and offers a more comprehensive understanding of the mechanisms behind the relationship. By analyzing the role of knowledge sharing, this study can explain why training initiatives do not always result in significant improvements in effectiveness, if the acquired knowledge is not effectively disseminated among procurement officials. Second,

the focus on the public sector: By making the Procurement Division of the Madiun City Government as the research object, this study fills a gap in the literature that focuses on government institutions. The results of this study will not only provide new insights into the dynamics of learning organization and work effectiveness in the public context, but also can serve as a foundation for the formulation of more effective policies to improve procurement performance in other government agencies. Thus, this study not only contributes to the scientific literature by validating and extending existing models, but also provides significant practical benefits for the Madiun City Government in improving the work effectiveness of procurement officials through a stronger culture of learning and knowledge sharing.

## LITERATURE REVIEW

### Learning Organization

Armstrong (2006: 138) argues that a learning organization is an organization that facilitates the learning of all its members and continuously transforms itself. Kranthi et al. (2024) emphasize that learning organizations have interrelated characteristics consisting of five core dimensions, namely personal mastery, mental models, shared vision, team learning, and systems thinking. Al-Heizan (2022) suggests that the level of learning in its simplest form requires the creation or acquisition of new knowledge that will influence behavior. Alrashidi et al. (2023) argue that the concept of a learning organization can provide a framework for addressing the daily challenges faced by companies and for improving organizational performance. Matei & Linca (2024) argue that the concept of organizations that study learning organizations is one of the most frequently mentioned ideas in management, which is a subject of great interest to theorists in this field and for those involved in organizational functions. Cao et al. (2024) also argue that the concept and model of the learning organization are increasingly explored in the literature and practiced in organizational and cultural contexts.

### Work Effectiveness

Julianto et al. (2021) explain that the concept of effectiveness is actually a broad and important concept because it can provide an overview of an organization's success in achieving its goals. Saleh et al. (2024) argue that effectiveness is a condition that indicates the extent to which a predetermined plan can be achieved. Choirinisa & Ikhwan (2022) argue that work effectiveness is an employee's ability to adjust supporting factors to achieve work results on time. Choi et al. (2022) argue that the general benefits of smart work effectiveness for employees are saving time and travel costs, spending more time with family, improving quality of life, maintaining work-life balance, and increasing flexibility and autonomy in the workplace. Kowalski & Slebarska (2022) argue that work effectiveness is defined as the impact of performance on the smooth functioning of the organization. Gunawan & Widodo (2023) argue that work effectiveness is the ability to choose the right targets in achieving a specific goal or result by emphasizing the effect or result without considering the sacrifices that must be made for that result. Qi et al. (2023) argues that there are three indicators for assessing work effectiveness, including productivity, quality, and innovation.

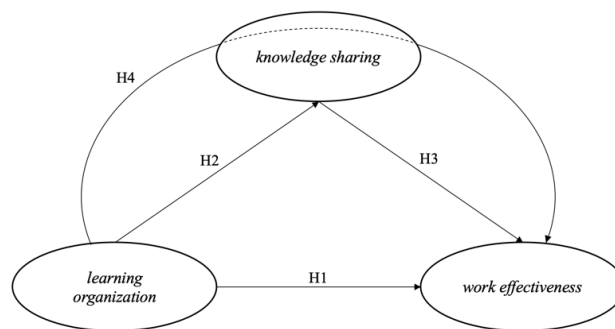
### Knowledge Sharing

Binsaeed et al. (2023) argue that knowledge sharing is the process of exchanging knowledge, expertise, skills, and information between people, teams, colleagues, communities, and organizations. Yaqub & Alsabban (2023) state that knowledge management is defined as creating, distributing, and exchanging knowledge within an organization. Mayastinasari & Suseno (2023) explain that one of the important organizational assets that is rarely recognized is knowledge, but having knowledge alone is not enough, further mechanisms are needed to make this knowledge more useful for the organization, one of the vital activities in maintaining and developing knowledge is knowledge sharing behavior. Paolone et al. (2024) also argue that organizations seeking to improve performance must consider not only board composition but also the adoption

of knowledge sharing processes that actively involve multiple perspectives in decision-making and strategy creation. Zamiri & Esmaeili (2024) argue that knowledge sharing is a dynamic process that encourages learning, collaboration, and progress. It is the foundation of human interaction and is essential for individual and collective progress in various domains. Gazi et al. (2024) also argue that knowledge sharing culture refers to organizational norms, practices, and systems that facilitate the exchange and dissemination of knowledge among employees.

### HYPOTHESIS

Atiku et al. (2021) and Abadleh (2023) examined the dimensions of a learning organization that significantly influence effectiveness. Furthermore, Laksono (2023) examined the positive influence of a learning organization on performance through knowledge sharing. Theoretically, team learning is one dimension of a learning organization, the ability of a team to learn together and complement each other, closely related to the concept of knowledge sharing. On the other hand, Nkambule (2023) examined the effects of a learning organization on the effectiveness of educational management, and the effects of a learning organization on work effectiveness. This suggests that a learning organization has an inconsistent effect on work effectiveness. Based on the theory and previous research, the researcher then developed the relationships between variables and produced the following framework:



**Figure 1. Thinking Framework**  
Source: Data processed by researchers (2025)

Figure 1. explains how the researcher developed a conceptual framework based on the background and theoretical review. The hypotheses in this study are formulated as follows:

- H1 = Learning organization has a positive and significant effect on work effectiveness.
- H2 = Learning organization has a positive and significant effect on knowledge sharing.
- H3 = Knowledge sharing has a positive and significant effect on work effectiveness.
- H4 = Learning organization has a positive and significant effect on work effectiveness, mediated by knowledge sharing.

### METHODS

This research was conducted in the Procurement of Goods/Services and Development Administration Section of the Madiun City Government. The type of research used was quantitative research with explanatory research. According to Sahir (2021: 6), quantitative research methods are research methods with a complex level of variation, because they examine larger samples, but quantitative research is more systematic in conducting research from beginning to end. Sari et al. (2023: 12) explain that explanatory research is a scientific study that aims to explain the relationship (causality/causal relationship) between variables in statistics, through hypothesis testing. The population in this study was 80 people, consisting of 64 procurement officials spread across all regional

apparatus organizations of the Madiun City Government and 16 employees in the Procurement of Goods/Services and Development Administration Section of the Madiun City Government. The sampling technique used was saturated sampling. According to Sembiring et al. (2023: 216), saturated sampling is a sampling method in which all members of the population are used as research samples. The data analysis used in this study was SEM-PLS. The operational definitions of the research variables are presented in the following table.

**Table 3. Definition and Operationalization of Variables**

Variable	Definition	Indicator
<i>Learning organization (X)</i>	An organization that facilitates the learning of all its members and continuously transforms itself.	<ul style="list-style-type: none"> <li>- Continuous learning</li> <li>- Improving self-capacity</li> <li>- Assuming one's own abilities</li> <li>- Perception of one's own courage</li> <li>- Image of what the organization wants to achieve</li> <li>- Goals the organization wants to achieve</li> <li>- Team ability to learn together</li> <li>- Team ability to achieve better results</li> <li>- Ability to see the organization as an interconnected system</li> <li>- Ability to understand how changes in one part affect others</li> </ul>
<i>Work effectiveness of goods/services procurement (Y)</i>	The success of a goods/services procurement activity in achieving targets or the level of achievement of objectives from the activations that have been implemented compared to previously set targets.	<ul style="list-style-type: none"> <li>- Procurement of goods/services is carried out on target.</li> <li>- Procurement of goods/services is carried out on time.</li> <li>- Procurement of goods/services is carried out to increase stakeholder and user satisfaction.</li> <li>- Procurement of goods/services is carried out to adapt to needs and technological changes.</li> <li>- Procurement of goods/services is carried out for organizational development.</li> <li>- Procurement of goods/services is effective for the performance of procurement officials themselves.</li> <li>- Procurement of goods/services is effective for the performance of the procurement team.</li> <li>- Procurement of goods/services is effective for performance with other business areas/parties (LKPP, suppliers, etc.).</li> </ul>
<i>Knowledge sharing (Z)</i>	The process of exchanging knowledge, expertise, skills, and information between people, teams, colleagues, communities, and organizations.	<ul style="list-style-type: none"> <li>- Knowledge exchange occurs between individuals</li> <li>- Knowledge exchange occurs between teams/organizations</li> <li>- Knowledge exchange occurs to find answers to problems</li> <li>- Knowledge exchange occurs to convey knowledge from both internal and external sources</li> <li>- Knowledge exchange occurs to foster learning</li> <li>- Knowledge exchange occurs to foster collaboration between individuals</li> <li>- Knowledge exchange occurs with a focus on progress</li> </ul>

**Source: Data processed by researchers (2025)**

## RESULTS

### **The Influence of Learning Organization on Work Effectiveness**

Learning organizations have a significant positive influence on work effectiveness. The results of this study align with those of Atiku et al. (2021) in their journal, which found that learning organizations significantly influence human resource effectiveness. Atiku et al.'s research was conducted in commercial banks (profit-oriented institutions), which have distinct characteristics from the object of this study (public service organizations). More deeply, these findings can be explained by three lines of reasoning. First, in a learning organization, individuals are encouraged to continuously learn and develop their competencies. Second, a strong learning organizational culture allows innovative ideas to emerge and be implemented more quickly. Third, an environment that supports dialogue and constructive feedback helps overcome work barriers and misunderstandings.

### **The Influence of Learning Organizations on Knowledge Sharing**

Learning organizations have a significant positive influence on knowledge sharing. These research findings align with Pentury's (2023) research, which found that learning organizations have a positive and significant influence on knowledge sharing. The causal relationship between learning organizations and knowledge sharing can be explained through three strands of logic. First, learning organizations place a strong emphasis on dialogue and inquiry. Second, learning organizations proactively create structures and systems that support learning, such as regular training, mentoring, and technology platforms for sharing documents and best practices. Third, the shared vision and goals within a learning organization provide collective motivation for employees to share knowledge.

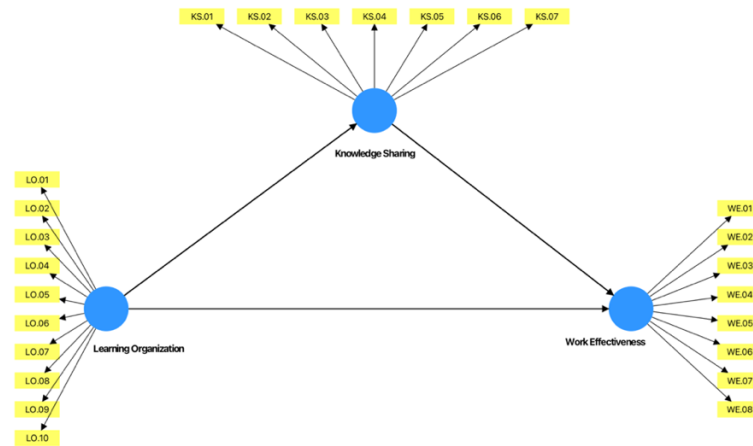
### **The Influence of Knowledge Sharing on Work Effectiveness**

Knowledge sharing has a negative (insignificant) effect on work effectiveness. This finding provides an important contribution, demonstrating that knowledge sharing is an important prerequisite, but not the sole determining factor. The success of knowledge sharing in improving work effectiveness depends heavily on fundamental elements within the organization, such as individual competence, healthy group dynamics, and flexible structures. The practical implication is that leaders cannot simply encourage knowledge sharing. They must also focus on developing employee competencies to enable them to apply knowledge, creating structures that allow knowledge to flow and be implemented, and building a culture of trust and collaboration to prevent knowledge sharing from becoming a source of confusion or conflict. Knowledge sharing may theoretically be ideal for improving work effectiveness, but this finding implies significant obstacles or challenges in its implementation. Several possibilities proposed by researchers that could explain these results include: i) information overload, where unstructured or excessive knowledge sharing can lead to information overload; ii) low knowledge quality, where not all shared knowledge is of good quality or relevant; iii) inefficient knowledge sharing processes that consume a lot of time and resources. Unstructured knowledge sharing meetings actually take away employees' productive time from their core work.

### **The Influence of Learning Organization on Work Effectiveness with Knowledge Sharing Mediation**

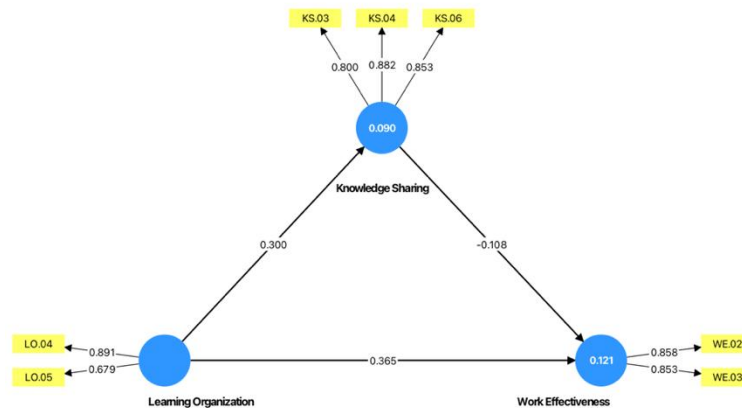
Learning organizations have an insignificant indirect effect on work effectiveness through knowledge sharing. This study shows that the bridge connecting learning organizations with work effectiveness through knowledge sharing is not as strong as assumed. This indicates that there are other factors that break or weaken the mediating relationship, thus creating a gap between theory and practice in the field. This insignificance can be explained by the researchers through several possibilities, rooted in incomplete implementation as follows: i) Incomprehensive application of discipline; ii) Ineffective knowledge sharing processes; iii) The presence of external factors that can

act as negative mediators, such as a rigid organizational structure, high time pressure, or a lack of appreciation for employees who share knowledge.



**Figure 2. Latent Model of Research Variables**  
 Source: Outer SmartPLS, processed by researchers (2025)

Figure 2. shows the latent variable model analyzed in this study using SmartPLS. The model represents the operational definitions of the research variables outlined in the questionnaire.



**Figure 3. PLS-SEM Algorithm Model Output**  
 Source: Graphical SmartPLS, processed by researchers (2025)

Figure 3. is the final output of the PLS-SEM algorithm after in-depth processing by the researcher using SmartPLS.

### CONCLUSION

The results of the first hypothesis test indicate a positive and significant influence between learning organization and work effectiveness. The results of the second hypothesis test indicate a positive and significant influence between learning organization and knowledge sharing. The results of the third hypothesis test indicate a negative and insignificant influence between knowledge sharing and work effectiveness. The results of the fourth hypothesis test indicate no influence between learning organization and work effectiveness with knowledge sharing as mediator. Recommendations for the Procurement of Goods/Services and Development Administration Division of the Madiun City Government are that the concept of knowledge sharing is not recommended to be implemented and combined with the concept of learning organization to improve work

effectiveness. Procurement officials can be advised to improve their work effectiveness through knowledge sharing and learning organization, which are run separately. The theoretical implication of the research results is that learning organization may produce other outputs that have a more direct impact on work effectiveness, such as increased individual capabilities, better decision-making, or a culture of innovation. The managerial/practical implication of the research results is that organizations need to find out why knowledge sharing is ineffective as a mediator, so that further diagnosis is needed to identify the root of the problem (such as the need for stronger incentives, training, or cultural changes that support openness and trust). The limitations of the research felt by the researcher include: this research only focuses on the public sector, goods/services procurement officers as respondents may have different characteristics compared to employees in other sectors or units, the research was conducted using a cross-sectional approach (a one-time survey), and goods/services procurement work which is bound by regulations, standard procedures, and strict audits may inherently limit the size of the indicators.

## REFERENCES

- Al-Abadleh, A. F. (2023). The impact of the characteristics of the learning organization on the effectiveness of crisis management stages: A field study in the social security corporation in the southern region of Jordan. *Manarah, Business Series*. <https://doi.org/10.59759/business.v2i3.283>
- Al-Heizan, M. O. (2022). Learning organizations in Saudi universities: Implications for occupational therapy education. *Journal of Taibah University Medical Sciences*. <https://doi.org/10.1016/j.jtumed.2022.10.003>
- Alrashidi, N. A., Lagura, G. A. L., & Celdran, M. C. B. (2023). Utilization of the dimensions of learning organization for enhanced hospital performance. *Frontiers in Communication*. <https://doi.org/10.3389/fcomm.2023.1189234>
- Anshori, M. I., Eliana, A., & Suaedi, F. (2022). Creative behaviour mediates learning orientation, knowledge sharing, motivation on insurance (Study on 15 big insurance companies in Indonesia). *Journal Research of Social Science, Economics, and Management (JRSSEM)*, 1(10). <https://doi.org/10.59141/jrssem.v1i10.174>
- Armstrong, M. (2006). *Strategic human resource management: A guide to action* (3rd ed.). Kogan Page.
- Atiku, S. O., Kaisara, G., Kaupa, S., & Villet, H. (2021). Dimensions of learning organization: Implications for human resources effectiveness in commercial banks. *Management Science Letters*, 11(10), 2681–2690. <https://doi.org/10.5267/j.msl.2021.10.002>
- Binsaheed, R. H., Yousaf, Z., Grigorescu, A., Samoila, A., Chitescu, R. I., & Nassani, A. A. (2023). Knowledge sharing key issue for digital technology and artificial intelligence adoption. *Systems*, 11(7), 316. <https://doi.org/10.3390/systems11070316>
- Cao, T. H. V., Chai, D. S., Nguyen, L. P., Nguyen, H. T. H., Han, C. S., & Park, S. (2024). Learning organization and employee performance: The mediating role of job satisfaction in the Vietnamese context. *The Learning Organization*. <https://doi.org/10.1108/TLO-09-2023-0177>
- Choi, H., Lee, J. Y., Choi, Y., Juan, Y., & Lee, C. K. (2022). How to enhance smart work effectiveness as a sustainable HRM practice in the tourism industry. *Sustainability*, 14(4), 2218. <https://doi.org/10.3390/su14042218>
- Choirinisa, A. A., & Ikhwan, K. (2022). Pengaruh penggunaan aplikasi digital terhadap efektivitas kerja pegawai. *Transekonomika: Akuntansi, Bisnis dan Keuangan*, 2(5). <https://doi.org/10.55047/transekonomika.v2i5.239>
- Gazi, M. A. I., Rahman, M. K. H., Al Masud, A., Amin, M. B., Chaity, N. S., Senathirajah, A. R. B. S., & Abdullah, M. (2024). AI capability and sustainable performance: Unveiling the mediating effects of organizational creativity and green innovation with knowledge sharing culture as a moderator. *Sustainability*, 16(17), 7466. <https://doi.org/10.3390/su16177466>
- Gunawan, R. M. B., & Widodo, W. (2023). The effect of ethical leadership on good

- corporate governance and work effectiveness. *Jurnal Penelitian Pendidikan Indonesia*, 3(3). <https://doi.org/10.29210/020233119>
- Julianto, B., & Carnarez, T. Y. A. (2021). Faktor-faktor yang mempengaruhi organisasi profesional: Kepemimpinan, komunikasi efektif, kinerja, dan efektivitas organisasi (Suatu kajian studi literatur review ilmu manajemen terapan). *Jurnal Ilmu Manajemen Terapan*, 2(5), 592. <https://doi.org/10.31933/jimt.v2i5.592>
- Kowalski, G., & Slebarska, K. (2022). Remote working and work effectiveness: A leader perspective. *International Journal of Environmental Research and Public Health*, 19(21), 15326. <https://doi.org/10.3390/ijerph192215326>
- Kranthi, A. K., Rai, A., & Showry, M. (2024). Linking resonant leadership and learning organizations: The role of psychological empowerment as a mediator in faculty members among higher educational institutions in India. *Acta Psychologica*. <https://doi.org/10.1016/j.actpsy.2024.104365>
- Laksono, A. A. (2023). The impact of learning organization and organization culture on employee performance, mediated by knowledge sharing (Empirical study on Bumitama Agri Ltd.). *Aptisi Transactions on Technopreneurship (ATT)*, 5(2). <https://doi.org/10.34306/att.v5i2.294>
- Matei, F. L., & Linca, F. I. (2024). Is the school a learning organization? *Journal of Education Society & Multiculturalism*. <https://doi.org/10.2478/jesm-2024-0001>
- Mayastinasari, V., & Suseno, B. (2023). The role of transformational leadership, and knowledge sharing on innovative work behaviour of public organization in the digital era. *International Journal of Professional Business Review*, 8(7), 2977. <https://doi.org/10.26668/businessreview/2023.v8i7.2977>
- Nkambule, B. I. (2023). Organizational learning and knowledge sharing culture in township schools: An exploration of effective and ineffective practices. *e-Saintika: Journal of Research and Education Studies*, 7(1), 1123. <https://doi.org/10.36312/esaintika.v7i1.1123>
- Paolone, F., Pozzoli, M., Chhabra, M., & Vaio, A. D. (2024). Cultural and gender diversity for ESG performance towards knowledge sharing: Empirical evidence from European banks. *Journal of Knowledge Management*. <https://doi.org/10.1108/JKM-05-2023-0445>
- Pentury, G. M. (2023). Knowledge sharing mediates the influence of social capital and learning organization on employee performance at PT. Telkom Ambon. *Management Studies and Entrepreneurship Journal*, 4(3), 2134. <https://doi.org/10.37385/msej.v4i3.2134>
- Qi, L., Xu, Y., & Liu, B. (2023). Work out of office: How and when does employees' self-control influence their remote work effectiveness. *Frontiers in Psychology*. <https://doi.org/10.3389/fpsyg.2023.1265593>
- Sahir, S. H. (2021). *Metodologi penelitian*. Penerbit KBM Indonesia.
- Saleh, S., Bau, D. T., & Darwis, M. (2024). Work effectiveness of employees in the Gowa regional revenue technical implementation unit. *Journal of Social Science and Economics*, 5(2). <https://doi.org/10.70188/7200v616>
- Sari, S. H., Dahlan, Tuhumury, R. A. N., Prayitno, Y., Siegers, W. H., Supiyanto, & et al. (2023). *Dasar-dasar metodologi penelitian*. CV Angkasa Pelangi.
- Sembiring, T. B., Irmawati, Sabir, M., & Tjahyadi, I. (2023). *Buku ajar metodologi penelitian (teori dan praktik)*. CV Saba Jaya Publisher.
- Setyowati, S. H. S. D., & Sukarno, G. (2023). The analysis of knowledge sharing and learning organization on employee performance at Hotel Midtown Surabaya. *Jurnal Ekonomi dan Bisnis Digital (MINISTAL)*, 2(3). <https://doi.org/10.55927/ministal.v2i3.4805>
- Yaqub, M. Z., & Alsabban, A. (2023). Knowledge sharing through social media platforms in the silicon age. *Sustainability*, 15(8), 6765. <https://doi.org/10.3390/su15086765>
- Zamiri, M., & Esmaili, A. (2024). Methods and technologies for supporting knowledge sharing within learning communities: A systematic literature review. *Administrative Sciences*, 14(1), 17. <https://doi.org/10.3390/admsci14010017>

