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## **Antecedents and Consequences of Transcendental Knowledge Sharing to Improve Work Performance**

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### **Abstract**

This study was undertaken in an attempt to build a theoretical model through an in-depth study on the effect of transcendental knowledge sharing on the budget implementation performance as well as novelty in answering the gap between affective commitments on employee performance, especially the finance staff at the State Islamic Religious College (PTKIN). IAIN Surakarta has encountered rapid academics and financial governance development in the last 4 years. As a non-BLU (non-public service agency) college with the largest number of students and PNBP (non-tax state revenues) in Indonesia, IAIN Surakarta requires a strategy in improving employee performance, especially the finance staff. This study uses a non-probability purposive sampling. The questionnaire was distributed to 230 respondents consisting of leaders, structural officials, finance staff, lecturers receiving research assistance, and administrators of the student activity unit (UKM). By using the Structural Equation Model (SEM) method, data and hypotheses are analyzed using AMOS 21.0 software. The results of the study highlighted that transcendental knowledge sharing has a significant effect on the performance of finance staff. Transformational leadership, Organizational Citizenship Behavior (OCB) and affective commitments with transcendental knowledge sharing mediation significantly affect the budget implementation performance. The implication of the research is to strengthen the financial policies at IAIN Surakarta and professional governance to improve the budget implementation performance.

**Keywords:** Transcendental Knowledge Sharing, Affective Commitments, Transformational Leadership, Organizational Citizenship Behavior, Performance.

## Introduction

Work performance is a crucial part of measuring the achievements and targets of the private or public company and institution. Organizational performance measures the output of an organization while employee performance measures the output or achievements of an employee regarding the tasks and authorities given in accordance with the main duties, functions, and responsibilities as an effort to achieve organizational goals legally, by not violating the law or in line with corporate morals and ethics (Sedarmayanti, 2007).

Robbins (2003) proposed the phrase *human output* as another word for performance. The human output refers to employee productivity, work attendance (absence), loyalty to work (turnover), exceeding the main tasks and functions (citizenship), and work satisfaction. High performing employee adheres to the aforementioned criteria. Conversely, a poor performing employee does not demonstrate those criteria. Thus, work performance is all actions or behaviors controlled by individuals, which contribute as the efforts the organizational goals (Rotundo & Sackett, 2001).

A number of internal and external factors affect employee work performance (Timpe, 1992). Internal factors (dispositional) are related to individual traits. For instance, an employee with a strong work ethic produces top-notch work performance, and oppositely, the one with poor work ethic results in low output. On the other hand, external factors are associated with factors obtained from work environment other than personal factors such as the leader, colleague, and subordinate's behavior, attitudes, and conducts, as well as workplace facilities, and organizational climate.

With regards to public institutions, employee performance is a measure of the output produced in managing and carrying out organizational tasks and functions in light with the responsibilities

within a certain period of time (Mardiasmo, 2004). There are at least three purposes of the evaluation of public sector performance including: (1) helping improve government performance; (2) allocating of decision-making and resources; (3) improving institutional communication for public accountability. In general, employee performance in public institutions must rely on public accountability.

Previous studies point out some factors affecting employee performance including leadership (Siagian, 2002); personality (Barrick & Mount, 1991; Burmana, 2010; Ramalu, et al. 2010; Skyrme, Wilkinson, Abraham & Morrison, 2005); satisfaction (Platis et al, 2015; Tentama, 2015; Peng, 2014, Umar, 2014, Hayati and Chaniago, 2012, Shorkron & Naami, 2009, Chen et al, 2006), emotional intelligence (Ali, Hayat, Sarwat & Qureshi, 2011; Thomas, Susanna & O'hara, 2006); Organizational Citizenship Behavior (OCB) (Bommer, Dierdoff & Rubbin, 2007; Khan, Afzal & Zia, 2010); employee engagement (Biswas, 2011); employee commitment (Ali et al, 2011); learning organization (Tahir, Maeem, Sarfras, Javed & Ali, 2011).

Several other studies also mention that employee performance is influenced by affective commitment, Organizational Citizenship Behavior (OCB), and transformational leadership. Tobing (2009) states that affective commitment is built due to the emotional attachment, identification with, and involvement in an organization (Allen & Meyer, 1990). Tobing's study revealed the positive and significant effect of affective commitment on employee performance. A study conducted by Almacik et al (2012) shows that employees with toughness tend to have strong affective commitments that affect their performance. In addition, other researches highlight transformational leadership in influencing employee performance. A study by Cahyono et al (2014) shows that transformational leadership has a positive and significant effect on

employee empowerment and performance. This is confirmed by Shahzad et al (2011) and Jeffrey et al (2011) that leadership style can improve employee performance. The better the leadership, the more the improvement of the employee performance. Studies addressing work performance and Organizational Citizenship Behavior (OCB) were conducted by several researchers. OCB is a term used to identify the employee work behavior outside their main duties that are desirable and have a positive impact on the organization (Shokron & Neami, 2004). Organ (1990) defines OCB as discretionary individual behavior which is free and unattached and has rewards from the work environment. OCB is free and voluntary since it is not part of the contractual task of an organization, but rather as personal choices. Fitriastuti (2013) states that OCB has a positive and significant effect on the performance of civil servants of the Department of Industry and Trade of Kutai Regency, East Kalimantan.

In addition, there are several studies proffering that knowledge management contributes greatly to employee performance. Andra and Hamidah (2018) put forward knowledge sharing to have a significant positive impact on employee performance. Another study by Farid and Aryani (2015) stated that knowledge sharing has a positive effect on the performance of the accounting entities in Indonesia. Al Ahbabi et al (2018) affirm this finding by proving that knowledge sharing has a positive and significant impact on the operational and innovation performance of public sector employees in the UAE. Thus, it is convinced that knowledge sharing has a strategic role in encouraging employee performance in various organizations or institutions. In fact, in public institutions, knowledge sharing has encouraged excellent and optimal public services (Al Husain et al, 2012).

The downside in tertiary institutions relates to the low strategic feasibility that threatens the excellence of the university

(Mulyanto, 2008). Mulyanto argued that this is stemmed from the gap between the external environment demands and global competition with the low capacity of internal resources and the low competitiveness. This happens in light of the fact that universities are organizational entities whose activities are concerned with stakeholders such as students, parents, lecturers, employees, alumni, alumni users, and the public. Collaboration, innovation, adaptation, technological and market mastery, and management of intellectual assets are challenges faced by universities in winning the demands and global competition.

## **Review of Literature**

### *Structuration Theory*

Referring to sociology, in a society, there are two interrelated things: structure and agency. The relationship between structure and agent is explained by various theories in sociology, one of which is the structuration theory proposed by Anthony Giddens (1979). Giddens considers that within the social system, the agent (human) is an individual who has the knowledge and role in the creation and reproduction of social systems. Structuration theory in the context of knowledge management is seen as an ontological foundation in discussing knowledge management and how knowledge in organizations is formed (Timbrell et al, 2005).

### *Knowledge Sharing*

Knowledge sharing is an important dimension in knowledge management. The success of knowledge management relies upon knowledge sharing (Davenport & Prusak, 1998). Along these lines, knowledge sharing is significant in the creation of innovation, organizational learning, and enhancing capacities (Kim & Lee, 2010; Senge & John D Stermen, 1992). Sharing knowledge relates to others

and is used in problem-solving, new innovative ideas, and the ease of implementing new organizational rules and policies (Von Hippel 1994; Szulanski et al, 2004; Makela, 2007). The success of knowledge sharing does not only depend on technology but also depends on the behavior.

### ***Organizational Learning Theory***

The widely used concept of learning in learning organizations is adult learning theory (andragogy). Following Knowles (1979), andragogy is a science and art in helping adults learn. Viewed from epistemology, the word andragogy was derived from Greek with the root "aner" or man to distinguish it from "paed" which means child. Andragogy is the concept of independent learning that places adult learning with different abilities but mutually supports roles and responsibilities in their lives. This concept of learning is appropriate with the learning patterns in organizations.

Organizational learning is very useful for understanding how knowledge is created in the organization and the limitations experienced. In the process of organizational learning, sometimes the models or theories were found and they are tested and implemented in the organizational learning process (Lorenz, 1983). Nonaka and Takeuchi (1995) and Argote (2011) state that organizational learning is a mechanism whereby individuals in an organization are encouraged to continue learning, invest knowledge and deviate it in the repository of existing knowledge within the organization. Hence, organizational learning requires a place, where the social processes occur through social interaction between individuals and involve the process of creating knowledge, which is maintained and transferred (Marsick & Watkins, 2010)



### ***Theory of Religiosity***

Religiosity is the degree of belief in religious values and their implementation in life conducted by individuals (Delener, 1990). Aside from being a degree of belief, religiosity is also a commitment to follow the principles believed to have been established by God (Burnett, 1990). Religiosity is a level of submission to practice and belief (Shafranske, 1990). Religiosity is the degree someone adheres to religious values, beliefs, and practices in daily living (Worthington & Dillon, 2003). Psychologists define religiosity as something felt very deeply, which is in contact with one's desires, requires obedience, and give rewards or binds someone (Mutcharam, 2002). Of the various descriptions of religiosity, it is summarized that religiosity is a concept related to one's belief in God which is manifested through obedience to all His commands (Pepinsky, 2013; Saleh, 2012). Thus, religiosity is more of attitude and behavior (Vaos, 2011).

### ***Islamic Work Ethic***

Cornwall et al (1986) explain religiosity from the aspect of affection which subsequently becomes the basis of Islamic Work Ethic theory. The Islamic Work Ethic (IWE) was first developed by Ali and Al-Owaihian (2008) in response to the Protestant Work Ethic (PWE) in western countries as a development of the ethical concept founded by Max Weber (Yusuf, 2011). The similarity of IWE and PWE is the importance of cooperation, commitment, accumulation of wealth, and the need for dedication in working. While IWE emphasizes the importance of intentions rather than results to distinct it with PWE (Yousef, 2001). This is in line with the hadith of the Prophet Muhammad which reads "actions are by intentions, and one shall only get that which one intended" (Yousef, 2001).

### *Transcendental Knowledge Sharing*

The transcendental concept is derived from the theory of religiosity. Transcendental can be interpreted as something related to transcendent or something that goes beyond the understanding of the ordinary experience and scientific explanation. Developing a measure of spirituality in a character-based taxonomy, explicitly, Piedmont (2001) sees spirituality as a motivational trait, a non-specific affective force that drives, directs, and selects behavior.

Transcendence is the experience, awareness, and appreciation of the transcendental dimension in life (Hasan, 2006). Piedmont (2001) developed a concept of spirituality which he called spiritual transcendence. It is the capacity of an individual to stand outside his sense of time and place and to view life from a broader and objective perspective. The perspective of transcendence is a perspective where one sees a fundamental unity that underlies the various conclusions about the universe.

### *Hypothesis Development*

Lin (2008) states that Organizational citizenship behavior (OCB) as prosocial behavior that shows friendliness and a tendency to interact. Individual abilities are personally interconnected and voluntarily shared to help each other. Bateman and Organ (1983) state that individuals who have high-level OCB tend to contribute tacit knowledge to other colleagues in the same organization for the common good, not personal interests. Based on the description above, the following hypothesis is generated:

H<sub>1</sub>: Organizational citizenship behavior affects transcendental knowledge sharing.

There are a growing number of studies suggesting a positive relationship between organizational commitment and knowledge sharing (Cabrera et al, 2006; Jo & Joo, 2011). Due to the unity,

employees with a higher emotional attachment to their organizations tend to see more in common with each other (Kramer et al, 1996; Jo & Joo, 2011). Cabrera et al. (2006) explain that highly bound employees are more likely to share knowledge because since they believe that their organization provides quality information and support, which encourages them to share knowledge. Thus, a hypothesis is formulated:

H<sub>2</sub>: Affective commitment affects Transcendental knowledge sharing.

A theoretical contribution by Wang and Noe (2010) is also highlighted. The study empirically addresses the effect of leadership in motivating employees to share knowledge in organizations. The results of this study test their study proposition. Thus, the hypothesis is formulated as follows:

H<sub>3</sub>: Transformational leadership affects Transcendental knowledge sharing.

Moreover, Robbins and Judge (2008) put forward the fact that organizations with good OCB, will have better performance than other organizations. positive behaviors of employees support individual and organizational performance for better organizational development (Winardi, 2012). This study is consistent with the results of studies conducted by Maulani, et al (2015), Dharmayanthi and Dewi (2016), and Putri and Utami (2017) suggesting that OCB influences employee performance. Based on the description above, the following hypothesis is formulated:

H<sub>4</sub>: Organizational citizenship behavior affects employee performance.

A good leader will be able to encourage the performance of the subordinates. With a strong figure, motivation and culture can be built to improve organizational and employee. Previous studies conducted by Zaman and Yiing (2009), HUU, Liu, Hsu, and Yu (2014) stated that leadership style can encourage and improve employee

performance and performance. Hence, a hypothesis is proposed as follows:

H<sub>5</sub>: Transformational leadership affects employee performance.

Furthermore, some studies prove that affective commitment has a positive influence on employee performance (Pathan et al, 2016; Anisah, 2016). Alluding to Cacioppo et al (1999), there are several reasons why affective commitment relates to personal initiative. First, there is an emotional element that increases affective activation that will energize and motivate someone to gain desired results. Second, employees who have high levels of affective commitment concern on the goals of the organization and have strong ties bound with the institution. Thus, affective commitment is believed to have a strong influence on employee performance. Thus, a hypothesis is proposed:

H<sub>6</sub>: Affective commitment influences employee performance.

In addition, Mardillah (2017) describes that knowledge sharing has a significant effect on employee performance. With sufficient knowledge on the work, the employee will perform better. Memah, Pio, and Kaparang (2017) affirm that knowledge sharing affects significantly to employee performance. A hypothesis proposed is as follows:

H<sub>7</sub>: Transcendental knowledge sharing affects employee performance.

Also, ethics is considered a major and strong component of organizational culture (Schwartz & Carroll, 2008). OCB is a component in an organization that can be a medium to influence knowledge sharing. A study by Kumar and Rose (2012) proves that the Islamic work ethic has a significant effect on moderating the influence of knowledge sharing. Thus, the hypothesis proposed is as follows:

H<sub>8</sub>: OCB affects the budget implementation performance mediated by transcendental knowledge sharing

As far as this study concerns to transformational leadership, it comprises values such as, charisma, inspiration, individual attention, and intellectual stimulus which have a strong relationship to employee's positive attitudes and behaviors (Nugroho, 2015; Khan, Ghouri, & Awang, 2013; Pangesti, Tjahjono, & Maryati, 2013). From the description, the hypothesis is formulated as follows:

H<sub>9</sub>: Transformational Leader affects the budget implementation performance mediated by transcendental knowledge sharing.

Lastly, Wang and Noe's (2010) study shows a positive effect of organizational commitment to knowledge sharing. The result of their study shows that employee participation in decision making is important in generating psychological contracts which contribute to knowledge sharing behavior. It is in line with Costa and Monteiro's (2012) research that affective commitment has a positive and significant effect on knowledge sharing. The results showed that employees felt morally obligated organizations to share knowledge with their colleagues in order to achieve organizational goals. From the description above, the hypothesis is proposed as follows:

H<sub>10</sub>: Affective commitment affects the budget implementation performance mediated by transcendental knowledge sharing.

## **Research Method**

The primary data of this research was obtained by means of questionnaire. The questionnaire was distributed to the finance staff of the IAIN Surakarta. The sample of this study was 230 respondents. The sample size of 230 respondents fulfilled the minimum requirements of the Structural Equation Modeling (SEM) analysis. Ferdinand (2006) states that the appropriate sample size is 100-200. While Hair et al (1995) suggest a formula for determining the number of samples is 5 to 10 times the number of indicators used in the study.

## Results

### *Structural Model*

The data analysis with the full SEM was carried out by conducting a suitability test and a statistical test. The results of the goodness-of-fit test are presented in table 1.

Table 1. *Goodness-of-fit* Test Result

<i>Goodness-of-Fit Indices</i>	<i>Cut of value (standar)</i>	<i>Result</i>	<i>Description</i>
<i>Significance Probability (p)</i>	$\geq 0.05$	0.00	Marginal fit
CMIN/DF	$< 2.000$	2.77	Fit
GFI	$\geq 0.90$	0.839	Marginal fit
AGFI	$\geq 0.90$	0.792	Marginal fit
TLI	$\geq 0.90$	0.922	Fit
NFI	$\geq 0.90$	0.909	Fit
RMSEA	$\geq 0.08$	0.089	Fit

Source: data analysis

The casual model of this study provides a good adjustment. MIN/DF value of 1.458 shows a good structural equation model. The RSMEA measurement index resulted in the expected range of values that is  $0.045 (\leq 0.08)$ . As depicted in the table 1, the result of data analysis further reveals that chi-square, probability level, AGFI, and TLI are accepted in a marginal fit. Thus, it can be inferred that from several goodness of fit tests, the model is considered as feasible since at least one of the model of feasibility test methods is fulfilled (Hair et al, 2014).

With regards to table 2, the data analysis result shows the effect of OCB on transcendental knowledge sharing in which the CR value is 2.325 ( $p=0.020 \leq 0.05$ ). Thus, the  $H_0$  is clearly rejected. In other words,  $H_1$  is accepted, which is OCB has an influence on transcendental knowledge sharing.

Table 2. Hipotesis Testing

			Estimate	S.E.	C.R.	P	Label
TKS	<---	TL	.395	.106	3.705	***	Accepted
TKS	<---	KA	.472	.112	4.229	***	Accepted
TKS	<---	OCB	.150	.064	2.325	.020	Accepted
KP	<---	OCB	.035	.061	.572	.567	Rejected
KP	<---	KA	.271	.108	2.496	.013	Accepted
KP	<---	TL	.288	.106	2.711	.007	Accepted
KP	<---	TKS	.674	.123	5.476	***	Accepted

Source: data analysis

## Discussion

The data analysis result shows the effect of OCB on transcendental knowledge sharing in which CR value of 2.325 ( $p = 0.020 \leq 0.05$ ). Thus,  $H_0$  is rejected. The  $H_1$  was accepted that OCB has an effect on transcendental knowledge sharing. This is in line with Bateman and Organ's (1983) research stating that individuals with a high level of OCB tend to contribute tacit knowledge to other colleagues in the same organization for the common good, not the interests personal. This implies that employees have a tendency to share knowledge.

Referring to the statistical analysis, the effect of affective commitment on transcendental knowledge sharing is at a CR value of 4.229 ( $p = 0.000 \leq 0.05$ ).  $H_0$  is rejected and  $H_2$  is accepted. This means that affective commitment affects transcendental knowledge Sharing. The results of this study support previous studies that there is a positive relationship between organizational commitment and knowledge sharing (Cabrera et al, 2006; Jo & Joo, 2011). The unity possessed by employees with a higher emotional attachment to their

organizations makes them see more in common with each other (Kramer et al, 1996; Jo & Joo, 2011).

With regards to the effect of transformational leadership on transcendental, the CR value of transformational leadership on transcendental knowledge sharing is 3.705 ( $p = 0.000 \leq 0.05$ ). This suggests that  $H_0$  is rejected and  $H_3$  is accepted. Thus, it is concluded that transformational leadership affects transcendental knowledge sharing. This affirms the study by Wang and Noe (2010) that empirically investigated the influence of leadership in motivating employees to share knowledge. The results of this study confirm their study proposition that transformational leadership is important to enable knowledge sharing among employees.

Moreover, the study results in the effect of OCB and employee performance with the CR value of 0.0572 ( $p = 0.567 \geq 0.05$ ). Hence,  $H_0$  is accepted and  $H_4$  is rejected. This shows that there is no effect of OCB on budget executor performance. Hypothesis  $H_4$  is rejected that OCB has no effect on the performance of budget executors. The results of this study confront some studies which state that OCB encourages productivity and employee performance improvement (Putra & Adnyani, 2018; Kusumajati, 2014; Satwikan & Himan, 2014).

There are some previous studies explaining that OCB does not always have a positive effect on performance, which means that OCB does not apply universally (Layaman, 2010). OCB does not apply universally due to the dimensions in OCB are understood differently (Morison, 1994). Other studies also reveal that OCB does not contribute to the institution but rather to personal advantage since each individual will demand feedback for himself (Bolino, 1999; Varela et al, 2006).

Furthermore, the effect of transformational leadership on employee performance is seen from the CR value of 2,711 ( $p = 0.007 \leq 0.05$ ).  $H_5$  is accepted that there is a positive influence between



transformational leader and employee performance. This result is corroborated by the previous researcher conducted by Zaman and Yiing (2009), and Huu, Liu, Hsu, and Yu (2014) that leadership style can encourage and improve employee and company performance.

As for the relation between affective commitment and employee performance, this study reveals that the effect of affective commitment to employee performance is at a CR value of 2.496 ( $p = 0.013 \leq 0.05$ ). Therefore,  $H_6$  is accepted that affective commitment affects employee performance. Affective commitment has an effect on performance. The test results in this study show a positive and significant influence of affective commitment to employee performance. Several previous studies are in complete agreement with this study that there is a positive relationship and influence of affective commitment and employee performance (Pathan, 2016; Anisah, 2016; Tobing, 2009; Parinding, 2017).

This study further depicts that the effect of transcendental knowledge sharing on employee performance is at a CR value of 5.476 ( $p = 0.000 \leq 0.05$ ). Then  $H_7$  is accepted that transcendental knowledge sharing affects employee performance. The results of this study are in line with research from Memah, Pio, and Kaparang (2017) which concludes that knowledge sharing has a significant effect on employee performance.

In addition to the previous findings, the test results of this study show the role of transcendental knowledge sharing in mediating organizational citizenship behavior and employee performance. It is explained by the t-score of 2.15491226 and the p-value of 0.0311687. The cut-off value of t-score  $\geq 1.98$  and the level of significance is less than 0.05. Thus, transcendental knowledge sharing is able to mediate the variables of organizational citizenship behavior and employee performance. Ethical results are considered a major and strong component of organizational culture (Schwartz & Carroll 2008).

In a similar direction, the test results uncover the role of transcendental knowledge sharing in mediating transformational Leadership and employee performance which is explained by the t-score of 3.08140963 and p-value of 0.00206023. The cut-off value of the t-score  $\geq 1.98$  and the level of significance is less than 0.05. Hence, the transcendental knowledge sharing is able to mediate the variables of transformational leadership and employee performance.

Finally yet importantly, the result of data analysis divulges that the role of the transcendental knowledge sharing in mediating affective commitments and employee performance is explained in by the t-score of 3.34059399 and the p-value of 0.00083599. The cut-off value of t-score  $\geq 1.98$  and the level of significance is less than 0.05. Then transcendental knowledge sharing is able to mediate the variables of affective commitment and employee performance.

## **Conclusion**

The discussion has led us to sum up the results obtained from this study. The findings of this study reveal that: (1) OCB has a significant positive effect on transcendental knowledge sharing; (2) affective commitment has a significant positive effect on transcendental knowledge sharing; (3) transformation leadership has a significant positive effect on transcendental knowledge sharing; (4) OCB has no effect on the performance on the performance of budget executors since OCB does not contribute to the institution but rather to personal advantage; (5) transformation leadership has a significant positive effect on the performance of the performance of budget executors; (6) transformation leadership has a significant positive effect on transcendental knowledge sharing; (7) Affective commitment has a significant positive effect on the performance of the performance of budget executors; (8)

Transcendental knowledge sharing as a mediation between ocb variables and the budget implementation performance explains that the organization has a maximum role in the process of knowledge sharing; (9) Transcendental knowledge sharing as a mediation between the transformation leadership and the budget implementation performance suggests that leaders already play a role in the sharing knowledge process; and (10) transcendental knowledge sharing as a mediation between affective commitment and the budget implementation Performance explains that employees already play a role in the sharing knowledge process. This study is expected to strengthen financial policies and professional governance at IAIN Surakarta to improve the performance of finance staff to work in a timely manner according to targets and produce a quality and constructive work for the development of institutions.

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