

The Mediating Role of Knowledge Sharing in Relationship Between Top Management Support and Employee performance

Tri Utoyo, Soebandi, Marlia Widjajanti
Narotama University, Surabaya, Indonesia

Joko Suyono
Narotama University, Surabaya, Indonesia
Universitas Airlangga, Surabaya, Indonesia

Damarsari Ratnasahara Elisabeth
Sekolah Tinggi Ilmu Ekonomi Mahardhika, Surabaya, Indonesia.

Corresponding Author: Joko Suyono (joko.suyono@narotama.ac.id)
joko.suyono-2016@feb.unair.ac.id

Abstract

This research was conducted at government-owned water company, East Java, Indonesia with the aim of analyzing the influence of top management support on knowledge sharing, the influence of top management support on employee performance, the influence of knowledge sharing on employee performance, the role of knowledge sharing in mediating the influence of top management support on employee performance. The population of this study were employees of government-owned water company, East Java, Indonesia with a total of 63 employees. The sampling technique used total sampling technique. Data analysis used Structural Equation Modeling (SEM) Partial Least Square (PLS). The results showed that top management support had a significant positive effect on knowledge sharing, top management support had a significant positive effect on employee performance, knowledge sharing had a significant positive effect on employee performance, top management support had a positive and significant effect on employee performance through knowledge sharing.

Keywords

Knowledge Sharing, Top Management Support, Employee Performance.

1. Introduction

Every organization strives for success because today the competitive business environment is very competitive. Regardless of the size of the company and the company's market share, every organization strives to manage employees to be able to work properly. The company will always try to improve employee performance in order to be able to achieve company goals.

Performance is very important for the organization because high performance can certainly reduce employee absenteeism, high employee performance makes the work given to him will be completed on time or faster, with high performance the organization will benefit. High performance automatically makes employees feel happy at work so that employees are less likely to move to another place, high performance can reduce the number of accidents because employees who have high performance tend to work carefully and thoroughly so that they work according to existing procedures (Tohardi 2011).

The thing that must be considered by companies is knowledge sharing. Knowledge sharing is a knowledge sharing activity within an organization. Either among employees or between superiors and subordinates. Knowledge sharing is an activity that is not easy to do in an organization. Not all

organizations are able to encourage and develop knowledge sharing. Knowledge sharing activities will grow in an organization that has leaders who can be trusted by their subordinates. Leaders who are able to convince employees that by sharing knowledge (knowledge sharing) will benefit both individual employees and the company will be able to create knowledge sharing. Conversely, leaders who fail to convince their subordinates regarding knowledge sharing will find it difficult to realize knowledge sharing takes place in the organization.

Knowledge sharing is also influenced by top management support. An organization will be able to create knowledge sharing if top management is concerned about the knowledge sharing process. Managers' understanding of knowledge sharing and the willingness of managers to control employee behavior will enable them to have a better knowledge of what employees want from their work. It also shows that top management plays an important role in fulfilling the synergy between the activities and operations of the organization. Strong knowledge sharing in a company will support the achievement of company goals, namely achieving optimal profits. Through knowledge sharing, employees will be formed who have adequate knowledge in carrying out their duties. Sufficient knowledge and distributed evenly to all employees will make employee performance High. Knowledge sharing created within an organization will encourage high employee performance as well. Syifani (2016), Masni, Ansir, and Sinarwati (2018) state that knowledge sharing affects employee performance. The higher the knowledge sharing, the higher the employee's performance.

The role of top management is very important as a source to achieve organizational goals. Managers are also responsible for understanding the principles and organizational values of their employees. The role of top management support will result in synergy and compatibility among employees (Manna 2012; Turban 2010). Top management support to employees is essential and critical to achieving and maintaining a competitive advantage. Meddour, et, al., (2019) states that top management support will facilitate knowledge transfer and sharing. Manager support will encourage the transfer and sharing of knowledge to run smoothly. Research by Muinde, Matuku, and Kamau (2016) states that most organizations consider top management as an important component that contributes to the successful implementation of a new program.

From the statements above the research questions can be drawn of whether top management support affects knowledge sharing, whether top management support affects employee performance, whether knowledge sharing affects employee performance, whether knowledge sharing can mediate the effect of top management support on employee performance.

2. Literature Review and Hypothesis

2.1 Management

According to George. R. Terry (2003) management is a process or framework, which involves the guidance or direction of a group of people towards organizational goals or real purposes. Meanwhile, according to Fatmasari (2018) management levels are often grouped into first-line management, middle management, and top management. First-line management, this level is also known as operational management, is the lowest level of management in charge of leading and supervising non-managerial employees involved in the production process. They are often called supervisors, shift managers, area managers, office managers, department managers, or foremen. Activities that must be carried out by first-line managers are: directing employees under their command, always maintaining good relationships with middle and top managers, providing reports and being responsible for all work reported to middle managers, compiling short-term planning, being able to have good technical skills and communication

skills (Fatmasari 2018). Middle management, this level includes all management that is between the first line management and top management and serves as a liaison between the two. Positions that include middle managers include department head, project leader, plant manager, or division manager. The task of the middle manager is to become an intermediary for top managers and first line management, coordinate with other departments regarding the activities carried out, provide advice to top managers, make mid-term planning (1-5 years), carry out work in accordance with policies or plans provided by top managers (Fatmasari 2018). Top management, this level is also known as executive officer, whose job is to plan activities and company strategy in general and direct the course of the company. The top manager's job is to be in charge of company activities, to prepare long-term planning for the company, to have conceptual capabilities. Examples of top management are the CEO (Chief Executive Officer), CIO (Chief Information Officer), and CFO (Chief Financial Officer), Director (Fatmasari 2018).

2.2 Top Management

According to Deni Dermawan and Kunkun (2015), top management is an executive manager such as the chief executive officer, the information system director, chief operation officer, members of the board of directors, president, vice president. and others. According to Lestari, Yuniarta, and Julianto (2017), top management is the highest or top management level usually consisting of the board of directors and the main director. The board of directors has the task of deciding matters that are very important for the survival of the company. Top management is in charge of setting operational policies and guiding the organization's interactions with the environment. Top management, also known as executive officer. In charge of planning activities and company strategy in general and directing the course of the company. Examples of top management are the CEO (Chief Executive Officer), CIO (Chief Information Officer), and CFO (Chief Financial Officer). From some of the above definitions, it can be concluded that top management is the highest level of management that regulates the running of the company and sets operational policies, which usually consists of the board of directors and main director (Safitri 2017). According to Budi and Abijono (2016), in general, there are five main tasks that are carried out by a CIO who must be responsible to the company's chief executive officer (Chief Executive Officer) or the president director. These tasks include:

1. Understanding business. The first and foremost task which is the responsibility of other executives in the board of directors is to thoroughly study and understand in detail and in detail the business the company is engaged in. Fast competition and a very dynamic business environment requires company executives to constantly monitor and study aspects outside the company intensely and continuously.
2. Building division image. The second task which is the responsibility of a CIO is to build the credibility of the information systems directorate he leads. This is very important considering that many employees consider that strategic use of information systems is a characteristic of the company in the future, not now. However, no matter what, the existing directorate of information systems must be able to prove that the activities carried out today are a way or a bridge to the future. The information systems division must have a good image in the eyes of other functions in the company. The most effective strategy is to assist human resources within the company to improve their performance through the use of information technology, because this is the main mission of the existence of an information system in the company.
3. Improving the quality of technology users. A CIO has a duty to promote information technology so that it is actively used by company employees. In addition to providing educational training programs, a strategy is needed to make employees interested in learning further and utilizing existing technology. The goal is to make employees familiar with computers, so that in addition to improving the quality of their work, new innovations in the form of development ideas in the future will also influence the development of information systems in the company.
4. Declaring information technology vision. The next task for a CIO is to determine the company's vision through the use of information systems in the future. A good senior executive is always proactive. Helping a company plan its vision for the future is one example of a proactive attitude

that must be promoted among companies. The vision for the use of information systems is an integral part of the company's general vision.

5. Information System Development. The final mission of a CIO is of course to make all of the above things real, include planning and developing the company's information system architecture, which occurs from components such as software, hardware, brain ware, processes and procedures, infrastructure, standards, and so on. On an ongoing basis, a CIO must be able to optimally utilize the company's current information system, in line with its future development plans.

2.3 Top Management Support

The definition of top management support according to Cahyadi, Mukhlisin and Pramono (2020) is the extent to which management is involved in activities and the importance of information systems. According to Belout et. al. (cited by Cahyadi et al 2020), top management support is how top management provides the resources, authority or strength needed for project success. According to Anriva (2018), top management support is how top management defines the information and processing needed, makes system goals and objectives, reviews the system, and allocates funds. Top management support includes guaranteeing funding and determining development priorities. According to Ikhsan and Bustaman (2016), top management support is "... a form of manager support for system users. One form of management support is providing facilities." These facilities can be in the form of training and providing assistance to system users when facing problems related to the system. From some of the statements above, it can be concluded that top management support is a form of manager support to users, this support is in the form of providing facilities and supporting their activities when planning.

The dimensions of top management support according to Chen and Paulraj (2004) cited by Yulianti (2012) are as follows:

1. Quality decisions. Quality decisions are at the core of all planning is decision making, a choice of ways of acting. In this connection, decisions are as a way of acting that is chosen by managers as the most effective, meaning placement to achieve goals and solve problems.
2. Decision acceptance. Acceptance of a decision is a conscious reaction to several alternative solutions by analyzing the possibilities of these alternatives and their consequences. Each decision will make a final choice, it can be an action or an opinion.
3. Satisfaction with the decision process. Satisfaction with the decision process shows pleasant feelings related to the employee's view of the decision.

2.4 Employee Performance

According to Sinambela (2016), performance is one of the total collections of work that is available to workers. Meanwhile Fachreza, Musnadi & Majid (2018) define employee performance as the result of the implementation of a job, both physical and non-physical. Finriyani et al (2015) state that performance is the work that can be achieved by a person or group of people in an organization, in accordance with their respective responsibilities and authorities in an effort to achieve organizational goals. From the definition above, it can be concluded that performance is the availability of a person or group in carrying out an activity in accordance with their responsibilities with the results expected by a company. According to Bandari (2016), good performance standards have criteria as follows:

1. Can be achieved: in accordance with the efforts made in the expected conditions.
2. Economical: low / reasonable cost, associated with the activities covered.
3. Applicable: according to existing conditions. If there is a change in conditions, a standard must be built which at any time can be adjusted to the existing conditions.
4. Consistent: will help the uniformity of communication and operation of the overall functions of the organization.
5. Comprehensive: encompassing all related activities.
6. Understandable: expressed easily clearly to avoid communication errors / confusion, the instructions used must be specific and complete.

7. Measurable: must be communicable with precision.
8. Stable: must have sufficient timeframe to predict and provide for the work to be done.
9. Adaptable: must be designed so that elements can be added, changed and made up to date without making changes to the entire structure.
10. Legitimacy: officially approved.

According to Mangkunegara (2015) Meanwhile, the factors that affect performance are influenced by three factors, include:

1. Individual factors consisting of ability and expertise, background, demographics
2. Psychological factors consisting of perception, attitude, personality, learning, motivation.
3. Organizational factors consisting of resources, leadership, awards, structure, job design.

Meanwhile Mahmudi (2010) explains that the factors affecting employee performance are:

1. Personal / individual factors, include individual skills, in controlling oneself to solve a problem.
2. Leadership factors, include the expertise of managers and team leaders, in developing motivation and commitment of employees.
3. Team factors, include togetherness and a feeling of belonging, in team members.
4. System factors, include procedural rules that have been established in an organization.
5. Contextual (situational) factors, include the condition of the surrounding environment

Wirawan (2009) states that the factors affecting employee performance include:

1. Employee internal factors, include all skills owned by the employee, and have an effect on the implementation of employee duties on their work.
2. Organizational internal environmental factors, include the form of organizational contributions in supporting employees in carrying out their job duties, with positive assistance from the organization making employees have satisfactory performance.
3. Organizational external environmental factors, include all environmental conditions, which do not originate from the organization's basic plan, which can affect the daily lives of employees, thus impacting their performance.

Another opinion was conveyed by Priansa (2017), the factors affecting performance are as follows:

1. Individual abilities, including talents, interests and personality factors. Skill level is the raw material possessed by a person in the form of knowledge, understanding, abilities, interpersonal skills, and technical skills.
2. The effort put into it. The effort devoted to employees is when they work, attendance, and motivation. The level of effort is a description of the motivation shown by employees to complete their work well.
3. Organizational environment. In an organizational environment, the company provides facilities for employees which include training and development, equipment, technology, and management.

2.4.1 Employee Performance Dimensions

According to Mathis and Jackson (cited by Damayanti et al 2018) performance is basically what employees do or don't do. One that is used to measure performance is to look at the dimensions of employee performance. Employee performance dimensions and indicators include quality, quantity, timeless, presence, and the ability to cooperate.

Meanwhile, Dessler (2010) describes the indicators of performance in several points, such as quality, productivity, knowledge about work, availability, and freedom. Quality of work is a standard of work results, which describes the ability to work. Productivity is the result of work obtained by workers, within a predetermined length of time. Knowledge about work is the skill of workers, in understanding their field of work. Trust is a form of delegation of job responsibilities to employees, so that they can be trusted to complete work tasks. Availability, is a form of employee compliance with rules, so as to optimize

operational time at work. And freedom is a form of independence and providing space for employees to complete their own work.

2.5 Knowledge Sharing

Knowledge sharing is a systematic process of sending, distributing, and disseminating multidimensional knowledge and contexts from a person or organization to other people or organizations through various methods and media (Widuri 2018). Knowledge sharing is an important and inseparable part of knowledge management (Andika 2016). Knowledge sharing is the main part of knowledge management (Andika 2016). Knowledge sharing encourages the spread of individual learning throughout the organization (Yang, in Andika 2016). Knowledge sharing is the most difficult knowledge management activity for organizations to implement. However, organizations that successfully manage knowledge sharing activities will achieve good knowledge management performance because knowledge sharing is an activity that has the greatest influence on the success of knowledge management (Andika 2016). Organizational success in managing knowledge sharing activities will create competitive advantage (Solek-Borowska 2015).

According to Lumantobing (2013) there are some types of knowledge that can be objects of knowledge sharing, include knowledge professionals, coordinating knowledge, object-based knowledge, and know-who. Knowledge professionals allows the owner to do his job or often referred to as know-how. This knowledge results from a combination of formal education and one's experience in carrying out work. Professional knowledge is a prerequisite for becoming a specialist who contributes to organizational activities. Coordinating knowledge describes standards and ways of how work should be carried out. Coordinating knowledge integrates and guides the application of knowledge professionals, so that input into output can be transformed safely within the organization. In other words, coordinating knowledge is a business process that regulates who does what and when, and does not regulate the "how" of doing work, because "how" is a portion of professional knowledge. Object-based knowledge is knowledge associated with certain objects and passed through the production line of the company. The combination of professional knowledge and coordinating knowledge that are integrated and applied to certain objects such as patients, customers or machines, is object-based knowledge. For example, how to handle interference on the elements of a communication system, which combines professional knowledge (knowledge of telecommunication elements) and coordinating knowledge (interference handling standards). Know-who is knowledge about where the required knowledge is located and who owns it. Know-who allows identification of experts or people who are able to support solving specific problems. Knowledge managers need to have skills and leadership in order to involve experts in solving a problem. The four types of knowledge above are a requirement for the organizational process to run. In other words, the four cannot be separated because the organizational process will not work if one is missing. Knowledge sharing is very beneficial for workers or employees because it can help solve complex problems in completing their daily work. In addition, with knowledge sharing, a person can receive proven knowledge or solutions based on their experiences.

2.5.1 Benefits of Knowledge Sharing

Benefits of knowledge sharing according to Lumantobing (2013) includes creating equal opportunities for members of the organization to access knowledge and learn it, creating a learning pace or reduces the time it takes to acquire or learn new knowledge, speeding up the completion of a task or problem because the completion no longer starts from scratch, solves problems by utilizing proven methods at the unit, providing the basis for innovation in the form of varied and multi-perspective knowledges.

2.5.2 Knowledge Sharing Dimensions

There are seven main dimensions of knowledge sharing. Nonaka and Takeuchi (1995) explain how organizations create and disseminate knowledge through general modes consisting of hidden knowledge and explicit knowledge. There are four dimensions in the knowledge sharing process which became

known as the SECI model and Lin (2007) with the IOT model can be compiled as socialization, externalization, combination, internalization, individual factors, organizational factors, technology factors. Socialization is the process of sharing knowledge between one person and another in an organization, through the creation of a skill model. Externalization is how to change hidden knowledge into knowledge that can be seen in the organization. Combination is the process of forming a new form of knowledge by combining two existing knowledge sources. Internalization is the process of converting visible (explicit) knowledge into invisible (tacit) knowledge. In this process knowledge is absorbed by other individuals in the organization. Individual factors are employee attitudes that are willing to help other employees and employees who have self-efficacy knowledge. Organizational factors are the existence of management (organization) support in the process of sharing and transfer of knowledge and rewards from the organization for employees who practice and share knowledge. Technology factors are the information and communication technology used.

2.6 The Relationship Between Variables

2.6.1 Top management support and knowledge sharing

Muinde et al (2016) conducted a research entitled "The Influence of Top Management Support on Knowledge Sharing during the Implementation of ERP Systems in Kenya." Results showed that most of the organizations regard top management as an important component which contributes to successful ERP implementations. The study recommends higher levels of involvement of top management as this improves on the levels of knowledge sharing which is important for ERP implementation success.

H1: top management support affects knowledge sharing.

2.6.2 Top management support and employee performance

Dukhan et al (2017) conducted research on "The effect of the senior management's support on the relationship between factors affecting and employees' performance in the Al-Zawiya University of Libya." This study aims to test the influence of the senior management's support as a moderating variable on the relationship between the independent factors (training, empowerment, motivation and communication) and the dependent variable (performance of employees). The study found that the model of study in the presence of the support of the senior management's is appropriate for the second group and inappropriate in light of the lack of support by the senior management's support for the first group.

H2: top management support has an effect on employee performance.

2.6.3 Knowledge sharing and employee performance

Aksoy et al (2016) conducted research on "A Research on the Relationship between Knowledge Sharing and Employee Performance: The Moderating Role of Unethical Behaviors in Organizational Level." This study examines the relations among the intraorganizational knowledge sharing, employee performance and intraorganizational unethical behaviors by using models. The positive effect of intra-organizational knowledge sharing on the employee performance is important in terms of increasing productivity and effectiveness in companies. However, unethical behaviors in companies cause the employee performance to decrease. The finding that the intraorganizational knowledge sharing positively affect the employee performance show that the employees tend to share their knowledge due to the ease of accessing technology and knowledge in this age of information.

H3: Knowledge sharing affects employee performance.

2.6.4 Knowledge sharing mediates top management support and performance

Research conducted by Dukha, et al (2017) on management's support and employees' performance shows that the support of the senior management's is appropriate for employee performance, and research conducted by Aksoy et al (2016) shows that that knowledge sharing positively affect the employee performance.

H4: knowledge sharing mediates the influence of top management support on employee performance

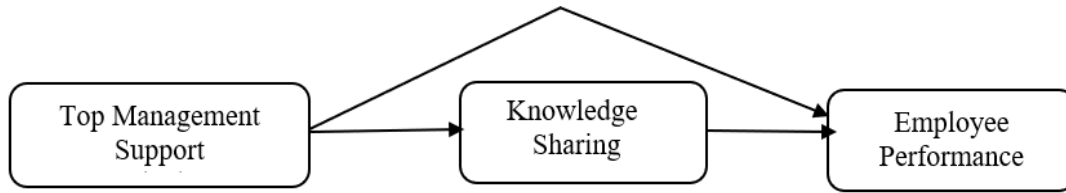


Figure 1. Research Model

3. Methods

The population in this study were all employees of government-owned water company, PT. Air Bersih Jatim (Perseroda), East Java, Indonesia with a total of 63 people. Technique to determine the sample size using the total sampling and all the population take as sample. The reason for taking total sampling is because the total population is less than 100, the entire population is used as the research sample (Sugiyono 2017). The questionnaire technique is used to obtain data related to the research variables. The questionnaire is arranged in the form of a closed statement with 5 (five) alternative answers using Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Data analysis technique used to analyze questionnaires that have been filled out by respondents is path analysis using Partial Least Square (PLS).

4. Result and Discussion

Hypothesis testing in this study was carried out by looking at the T-Statistics value and the P-Values value. The research hypothesis can be stated as accepted if the P-Values value < 0.05 (Yamin and Kurniawan 2011). The following are the results of hypothesis testing obtained in this study through the inner model as follows:

Tabel 1
Hypothesis Testing

Hypothesis	Relationship	T-statistics	P-Values	Results
H1	TMS->KS	5,296	0,000	Accepted
H2	TMS->EP	5,078	0,000	Accepted
H3	KS->EP	18,411	0,000	Accepted
H4	TMS->KS->EP	5,078	0,000	Accepted

Note: TMS (Top Management Support), KS (Knowledge Sharing), EP (Employee Performance)

Based on Table 1 above, it can be known that the influence of top management support on knowledge sharing has a P value of 0.00 or less than 0.05. This means that top management support has a significant effect on knowledge sharing. This also means that the more positive the top management system, the higher the knowledge sharing. Likewise, vice versa, the more negative the top management system is, the lower the knowledge sharing. The influence of top management support on employee performance has a P value of 0,000 or less than 0.05. This means that top management support has a significant effect on employee performance. This also means that changes to top management support will have an impact on employee performance. The higher the top management support, the better the employee performance. The influence of knowledge sharing on employee performance has a P value of 0,000 or less than 0.05. This means that knowledge sharing has a significant effect on employee performance. This also means that the more positive knowledge sharing, the more positive impact on employee performance. Conversely, the more negative knowledge sharing, the more negative the impact on employee performance. The influence of top management support on employee performance through knowledge sharing has a P value of 0.00 or less than 0.05. This means that the knowledge sharing is able to significantly mediate the influence of top management support on employee performance. The results

showed that knowledge sharing mediates the effect of top management support on employee performance.

5. Conclusion

After testing the proposed hypothesis, it can be concluded that top management support has a significant effect on knowledge sharing. This can be seen from the P value of 0.00 or less than 0.05, which means that top management support has a significant effect on knowledge sharing. Top management support has a significant effect on employee performance. This can be seen from the P value of 0.00 or less than 0.05, which means that top management support has a significant effect on employee performance. Knowledge sharing has a significant effect on employee performance. This can be seen from the P value of 0.00 or less than 0.05, which means that knowledge sharing has a significant effect on employee performance. Knowledge sharing is able to significantly mediate the influence of top management support on employee performance. This can be seen from the P value of 0.00 or less than 0.05, which means that knowledge sharing is able to mediate the influence of top management support on employee performance.

References

- Aksoy, et al., A Research on the Relationship between Knowledge Sharing and Employee Performance: The Moderating Role of Unethical Behaviors in Organizational Level. *European Scientific Journal*.
- Andika, A. (2016). Improving Knowledge Sharing in Organizations: Literature Study of Factors Affecting Knowledge Sharing. *Jurnal PASTI*, 2016.
- Andra, R. S., & Utami, H. N., The Effect of Knowledge Sharing on Employee Performance (Studies on Employees of PT Bank Rakyat Indonesia Malang Kawi Branch Office). *Jurnal Administrasi Bisnis*, 61(2), 2018.
- Anriva, H. D., The Influence of Computer Skills, Information Technology and Top Management Support on Accounting Information Systems. *Jurnal Akuntansi & Ekonomika*, 8(2), 2018.
- Badar, E. F., & Seniati, A. N. L., The Influence of Trust on Knowledge Sharing through Mediation of Organizational Commitment in Higher Education Lecturers. *Jurnal Indigenous*, 2(1), 2017.
- Bandari, Ani Supra, The Role of Training in Improving Employee Performance at the Planning Unit of PDAM Tirta Musi Rambutan. *Jurnal Manajemen Sumber Daya Manusia*, 2016.
- Budi, S. D., & Abijono, H., Chief Information Officer (CIO) and Role in Aligning Business Strategy and Information Technology Strategy. *TEKNIKA*, 5(1), 2016.
- Cahyadi, W., et al., The Effect of Top Management Support on the Quality of Accounting Information Systems in Islamic Insurance Companies. *JIMEA-Jurnal Ilmiah MEA (Manajemen, Ekonomi, dan Akuntansi)*, 4(1), 2020
- Chandradini, A., & Susanty, A. I., The Influence of Individuals, Organizations, and Technology on Knowledge Sharing at the BPJS Ketenagakerjaan Head Office. *e-Proceeding of Management*, 2(2), 2015.
- Damayanti, R., et al., Effect of Job Satisfaction on Employee Performance (Case Study of Non-Medical Employees at Siti Khadijah Hospital, Palembang). *JEMBATAN – Jurnal Ilmiah Manajemen Bisnis dan Terapan*, 2018.
- Deni, D., & Fauzi, K. N., *Management Information Systems*. Bandung: PT remaja Rosda Karya Offset Bandung, 2015.
- Dessler, G.. *Human Resource Management (tenth edition)*. Jakarta Barat: PT Indeks, Jakarta, 2010.
- Dukhan, et al., Analyzing the Effect of the Senior Management's Support on the Relationship between Factors Affecting and Employees' Performance in the Al-Zawiya University of Libya. *Asian Social Science*; Vol. 13, No. 3; 2017 ISSN 1911-2017 E-ISSN 1911-2025, 2017.
- Fachreza., et al., The Influence of Work Motivation, Work Environment, and Organizational Culture on Employee Performance and Its Impact on the Performance of Bank Aceh Syariah in Banda Aceh City. *Jurnal Magister Manajemen, Faculty of Economics and Business Unsyiah*, 2018.

- Fatmasari, F. D., Role of Managers to Achieve Organizational Goals. *Jurnal Administrasi Bisnis, Politeknik Negeri Bandung*, 2015.
- Finriyani, A., et al., Merging Paramedic Performance And Service Quality. An Empirical Test of an Integrative Model. *International Journal of Business and Management*, 4(2), 2015.
- Terry, G. & Leslie W., *Management*. PT. Bumi Aksara, Jakarta, 2003.
- Hajar, S., et al., The Influence of Leadership Behavior and Trust on the Performance of the Social Service, Manpower and Transmigration of West Aceh Regency. *Jurnal Magister Manajemen, Faculty of Economics and Business Unsyiah*, 2018.
- Handoko, T. H., *Management, 2 Edition*, BPFE, Yogyakarta, 2015.
- Hasibuan, M. S. P., *Human Resource Management, Revised Edition*, Penerbit PT Bumi Aksara, Jakarta, 2016.
- Ikhsan, M., & Bustaman, The Influence of Top Management Support and the Technical Ability of Accounting Information System Operators on the Quality of Accounting Information (Studies on Microfinance Institutions in Banda Aceh City). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 1(1), 2016.
- Jogiyanto., & Abdillah, *Partial Least Square (PLS) Alternatif SEM In Business Research*. Andi Publisher, Yogyakarta, 2009.
- Khesal, S. M., et al., The Impact of Trust on Knowledge Sharing. *Interdisciplinary Journal of Contemporary Research in Business*, 5(2), 2013.
- Lemon, M., & Sahota, P. S., Organizational Culture as a Knowledge Repository for Increased Innovative Capacity, *Technovation*, 24, 2004.
- Lestari, K. N. H. T., et al., The Effect of Top Management Support, User Participation, Personal Capabilities, and Training and Education on the Performance of the Accounting Information System (Case Study at the Village Credit Institution in Buleleng District). *e-Journal SI Ak Universitas Pendidikan Ganesha*, 8(2), 2017.
- Lin, Knowledge Sharing and Firm Innovation Capability: An Empirical Study. *International Journal of Manpower*, 28(3), 315–332, 2007.
- Lumbantobing, P., Community Based Knowledge Sharing Management. *Knowledge Management Society Indonesia*, Bandung, 2013.
- Mahmudi, *Public Sector Performance Management, Second Edition*, UPP STIM YKPN, Yogyakarta, 2010.
- Mangkunegara, *Company Human Resources, Twelfth Edition*. Remaja Rosdakarya, Bandung 2015.
- Mangkunegara,). *Company Human Resource Management*, PT. Remaja Rosdakarya, Bandung 2016.
- Manna, A. Q., Evaluation of the role of top management in achieving synergy between organizational structure and information technology in communications and banking sectors. *Doctoral theses, Amman Arab University*, Jordan, 2012.
- Manullang, *Management Fundamentals, revised edition, seventh edition*, Ghalia Indonesia, Jakarta, 2006.
- Masni., Ansir., & Sinarwati, The Effect of Knowledge Sharing, Trust and Work Culture on Performance of Employees, *JUMBO (Jurnal Manajemen Bisnis, dan Organisasi)*, 2(2), 2018.
- Mayasari, D. W., The Influence of the Use of Information Technology, Top Management Support, Trust in Accounting Information Systems on Employee Performance (Empirical Study on PD.BPR-BKK Wonogiri and Eromoko Districts). *Jurnal Universitas Muhammadiyah Surakarta*, 2018.
- Meddour, H., et al., Effects of Top Management Support on Knowledge Transfer and Sharing: the Mediating Role of Trust. *GIAPJournal*, 2019.
- Muinde, C. M., et al., The Influence of Top Management Support on Knowledge Sharing during the Implementation of ERP Systems in Kenya. *The International Journal Of Business & Management*, 4(7), 2016.
- Mukri, I., et al., The Influence of Leadership Style and Trust on Employee Performance in Redrying Employee Cooperative (Kareb), Bojonegoro Regency. *E-Journal Program Pasca Sarjana Universitas Wijaya Putra*, 2019.

- Nezafati, A. A., & Jalali, A dynamic model for measuring knowledge level of organizations based on Nonaka and Takeuchi Model (SECI). *Scientific Research and Essay – Academic Journals*, 4(5), 531-542, 2009.
- Nonaka, I., & Takeuchi, H., *The Knowledge-Creating Company: How Japanese Companies Create the Dynamic of Innovation*. New York: Oxford University Press, 1995.
- Onyeizugbe, C. U., et al., Organizational Trust and Employee Performance in Selected Hotels in Edo State of Nigeria. *Journal of Research in Business, Economics and Management (JRBEM)*, 2018.
- Praningrum., & Febrianto, The Influence of Knowledge Sharing and Trust on Employee Performance of PT Tunas Dwipa Matra Kepahiang. *Jurnal Bisnis dan Manajemen*, 13(3), 2019.
- Prasetyo, A. Y., et al., The Influence of Trust in Leaders, Mutations and Organizational Culture on Work Motivation and Employee Performance in the Regional Revenue Agency of Jember Regency. *Bima: Jurnal Bisnis dan Manajemen*, 12(2), 2018.
- Priansa, D. J., *Consumer Behavior in Contemporary Business*. Alfabeta, Bandung, 2017.
- Rivai, V., *Human Resource Management For Companies, 7th Edition*. Depok: PT RAJAGRAFINDO, Depok, 2015.
- Robbins, S. *Organizational behavior*. Jakarta: Salemba Empat, Jakarta, 2015.
- Rozaq, K., Antecedents of Knowledge Sharing Behavior and Its Effect on Company Innovation Ability. *Jurnal Bisnis dan Manajemen*, 2014.
- Safitri, H., Management and Organization in Islamic View. *Kelola: Journal of Islamic Education Management*, 2(2), 2017.
- Sarja, N.L.A.K.Y., Analysis of Factors Affecting Knowledge Sharing in Higher Education. *Eksplora Informatika*, 3(2), 2014.
- Siagian, S. P., *Human Resource Management*. Bumi Aksara, Jakarta, 2015.
- Sinambela, L. P. *Human Resource Management*, Bumi Aksara, Jakarta, 2016.
- Sinarwati, et al., The Effect of Knowledge Sharing, Trust and Work Culture on Performance of Employees. *JUMBO (Jurnal Manajemen, Bisnis, dan Organisasi)*, Vol. 2, No. 2, August 2018, 43-53. e-ISSN 2502-4175, 2018.
- Solek-Borowska. C., Knowledge sharing practices in CEMS–Global Alliance of Management Education. *Online Journal of Applied Knowledge Management*,. 3(2), 2015.
- Syifani, N., The Influence of Knowledge Sharing Enablers on Employee Performance at PT. Semen Indonesia (Persero) Tbk., *Jurnal Universitas Airlangga*, 2016.
- Tohardi, A., *Practical Understanding of Human Resource Management*, CV. Mandar Maju, Bandung, 2011.
- Turban, E., and Volonino, L. *Information technology for management transforming organizations in the digital economy*, (7th ed.). Jon Wiley and Son, Inc., Hoboken, NJ., 2010.
- Widuri, N. R., Implementation of Knowledge Sharing among Librarians. *Jurnal Pustaka Ilmiah*, 4(2), 2018.
- Wirawan, *Evaluation of Human Resources Performance Application Theory and Research*, Salemba Empat, Jakarta, 2009.
- Yamin, S., & Kurniawan, H., *SPSS Complete: Complete Analysis Technique with SPSS Software*. Salemba Infotek, Jakarta, 2014.
- Yulianti, D., The Effect of Management Support on the Accounting Information System and Its Implications on Information Quality (Survey on KPP in West Java Regional Office 1). *Diploma thesis, Universitas Komputer Indonesia*, 2012.

Biographies

Tri Utoyo is a Master of Management Student at Narotama University, Surabaya Indonesia, majoring in human resource management. He works at government-own water company, PT. Air Bersih Jatim (Perseroda), Surabaya, Indonesia as Finance Director.

Professor Soebandi is a Master of Management Lecturer at Narotama University, Surabaya, Indonesia. He is a Certified Public Accountant. He is also director of Soebandi Public Accounting Firm in Surabaya, Indonesia.

Marlia Widjajanti is a Master of Management Student at Narotama University, Surabaya Indonesia, majoring in human resource management. She works at electricity company, PT. Indonesia Power Grati Power Generation and O&M Service Unit, Pasuruan, East Java, Indonesia as Administration Manager.

Joko Suyono is a lecturer at Narotama University, Surabaya, Indonesia. He is also as Head of Master of Management at Narotama University, Surabaya, Indonesia. He got bachelor degree in business administration and also accounting, he got master degree in industrial management and also in marketing management, and he got doctoral degree in business administration. Prior becoming a lecturer, he is a practitioner as senior manager in some multinational corporation such as Stanley Works Indonesia (USA Company), Ericsson Indonesia (European Company) and Lotus Indah Textile Industries, a multinational company in the textile, spun yarns.

Damarsari Ratnasahara Elisabeth is a lecturer at Sekolah Tinggi Ilmu Ekonomi Mahardhika, Surabaya, Indonesia. She is a teacher in the field of management. She got bachelor degree in industrial management and master degree in human resource management.