

# The Effect of Strategic Priorities, Value Congruence and Job Challenge on SBU Performance

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This study examined the effect of strategic priorities on the performance of strategic business units (SBU). The mediating variables are value congruence and job challenge. We distributed a survey to 200 functional strategic managers of the SBU in the state-owned enterprise region of West Java Indonesia and gained 104 responses. Ninety usable data were used to analyse the hypotheses using Path Analysis software. The study revealed that strategic priority has a positive effect on SBU performance both directly and indirectly, through job challenge and value congruence. In other words, there is a positive relationship between strategic priority and SBU performance which is fully mediated by value congruence and job challenge while clustering strategic priorities employed. This study enriches business strategy model literature, especially concerning value congruence and job challenge in strategic priority in the state-owned enterprise region West Java of Indonesia. Prior studies have found difficulties analysing the influence of value congruence and job challenge in management strategy systems studies on the state-owned enterprise of SBU performance.

**Key words:** *Strategic Priorities, Value congruence, Job Challenge, SBU Performance, and State-Owned Enterprise in Indonesia.*

## Introduction

Simons (1991) said that a fundamental problem faced by the managers in the 1990s was how to implement suitable governance in the realisations that demand non-rigidity, novelty, and ingenuity. Employees' initiatives to look for chances and quick response to well-informed customers is key to success in competitive businesses. However, pursuing some prospects can render companies to extreme risk or invite actions that can damage the reputation of a

company. At least top managers must understand that the formal process is often essential to foster dialogue from which new ideas and action plans can emerge (Simons, 1991).

Corporate targets are the quantifiable objectives set by business managers. Business strategy determines the goals, and they may be non-financial and financial. Business strategy is related to competing in the already launched market of the product. Some intended strategies, however, may go unrealised; goals may be set inappropriately, or circumstances may change, making goal achievement either impossible or less desirable (Simons, 2014). Previous research has proved that strategic performance measurement is related to the enhancement of firm performance (Dahlan et al., 2019).

This research focuses on functional strategic managers of the Strategic Business Unit (SBU) in the State-Owned Enterprise region of West Java, Indonesia.

The operational strategy is the method engaged by an operational zone to attain corporate strategies and objectives by enhancing resource output, and it is related to establishing and encouraging a distinct capability to give a business unit or company with an economic benefit (Wheelen et al., 2015). For example, the interactive use of performance measurement systems and the efficacy of management accounting information systems in the function area will support the action plan and business unit objectives to achieve strategic business unit performance (Dahlan, 2018, 2019).

Job challenge and value congruence are two essential factors that could be affected by strategic priorities. The performance of the business unit depends on the extent to which it seeks opportunities and responds to customers' needs (De Pater et al., 2009; Caldwell et al., 1990). Job satisfaction will enhance employees' performance, and at the same time, business unit objectives will smoothly grow. (Yuliansyah et al., 2018; Preenen et al., 2014; Meyer and Allen, 1991; Abernethy and Brownell, 1999). Carette et al. (2013) confirmed this and said, "for early-career employees, a positive relationship existed between having challenging assignments and peer-rated in-role job performance". However, management accountants seldom study the relations between strategic priorities, job challenge, value congruence, and SBU performance – that is, via subordinates' performance to business unit objective performance and corporate strategy performance.

## **Literature Review and Hypothesis Development**

Do employees' goals and the realisation's goals support each other? As per "Psychology Today", if employee's objectives are not aligned with the organisational values, they are prone to delay. It means employees will not participate in achieving the strategic goals of the

company if they disagree with the company's principles. Value congruence relates the job retention and satisfaction with effective results (Preenen et al., 2014; Meyer and Allen, 1991). By ensuring that employee's goals align with the company's global strategy, success for both can be ensured (Wheelen et al., 2015).

Managerial variation introduces interruption and anarchy. If employees do not believe their managers, they incline to become dissatisfied with administration decisions and their strategic priorities. Management must ensure justification for the amendment, explain an accurate visualization, and motivate their juniors to bring into line their targets with goals of the company as it evolves and converts into a new state. When employees do not agree with applied changes, such as goods improvement or facility suspension, they express their anger and unhappiness, interrupt processes, or find new jobs if possible. So leaders should be active and plan such strategic priorities (Chenhall and Langfield-Smith, 1998; Simons, 2014).

Generally, Porter said, "the formulation of a clear set of strategic priorities is recognised as an essential aspect of active management, and to compete effectively, a firm must derive its competitive advantage and respond to customers' needs". However, clear strategic priorities may not be sufficient to achieve a competitive advantage and ensure high realisation performance (Chenhall and Langfield-Smith, 1998). Strategic priorities should be supported by appropriate and effectively achievement of job challenge and value congruence (Adkins et al., 1996; De Pater et al., 2009; Dahlan, et al., 2019).

One strategy that has been suggested is to give a challenging assignment to mid-career employees (Brown et al., 2012). However, despite agreement on the development effect of job challenge, it is concluded that these effects have predominantly been conducted with an employee who is in their early career (Carette et al., 2013).

Evaluations of employee promotability are essential for both the career development of individual employees and human resource management practices in organisations and Challenging job experiences may also be an essential source for promotability evaluations (De Pater et al., 2009). Managers and mediators are best assisted by selecting highly skilled and enthusiastic individuals to accomplish the most thought-provoking duties to increase the possibility of achievement on assignment (De Pater et al., 2009; Preenen et al., 2015). Prior research has shown inconsistent and mostly non-significant relationships between job challenge of fit performance and value congruence have been related to job challenge and job performance (Erdogan et al., 2004; Carette et al., 2013; Hamstra et al., 2019).

Lee (1992) showed that the job challenge and workload not only have direct effects on current job performance, they also have indirect effects on current job performance. These findings explored the causal relations among job challenges, workload, and job performance

of a group of young engineers during their first industrial work assignment as coop engineers in college, then three years later as professional engineers.

With the world becoming a fast global village and scientific development, the capabilities of the organisation to handle swift variations and be prominent and competent are getting more critical for existence and growth. A business has more probability of gaining advanced performance if it attracts, retains, and motivates employees who hold the same values, standards and views (Bellou, 2009). Values are desired conditions, goals, behaviours, or objects that surpass diverse circumstances and aid as standards for employees to evaluate people, take actions, explain their actions, and provide sense to their lives (Schwartz, 1992). They are viewed as having a critical influence on performances in the lack of job and conditional variables, such as restrictions or incentives (Meglino and Ravlin, 1998).

Job values explicitly concern the results individuals wish for and expect to attain them by work (Ben-Shem and Aviltzhak, 1991). They are more expecting and have beliefs desiring various characteristics of the job, such as wages, work environment, and achievement (Ros et al., 1999). The study on work values has gained much consideration than any other life perspectives, such as religion and family, perhaps because of the crucial part of work in individual's day to day life, establishing the foundation of family life, economic and social position (Roe and Ester, 1999).

Value congruence is the level where two objects have the same values (Bhargava and Pradhan, 2016). Value congruence deliberates the similarity between the values of a company and an individual (Peng et al., 2015). This research focuses on value congruence between an individual and the company. Individuals select occupations and realisations based on values (O'Reilly et al., 1991). Value congruence has exhibited a positive relationship with job performance and job satisfaction (Bhargava and Pradhan, 2016; Bradley et al., 2015; Erdogan et al., 2004).

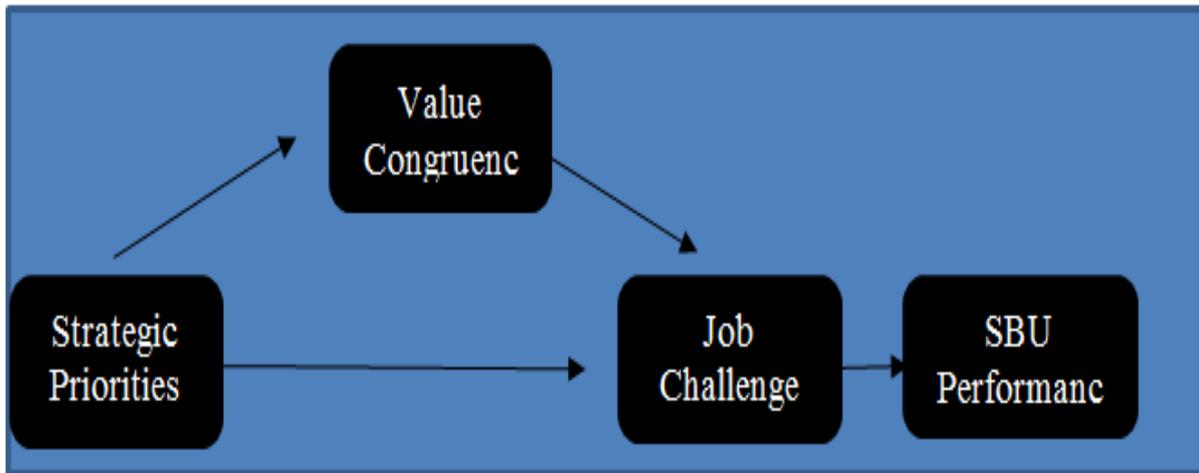
Various techniques exist to quantify value congruence: first is objective (the value investigation of both realisation and individual is performed separately) and the second is subjective (employees' value survey is performed to extract the perceived value of an realisation). Although objective and subjective value congruence is positively linked with work output, subjective value congruence is more crucial than the objective value congruence (Edwards and Cable, 2009; Bhargava and Pradhan, 2016).

Some researchers have indicated that strategic priorities, value congruence and job challenges have a positive effect on SBU performance, both direct-indirect and cluster solution version, as a strategy of customer services, low price and flexibility (De Pater et al., 2009; Caldwell et

la., 1990; Yuliansyah et al., 2018; Preenen et al., 2014; Meyer and Allen, 1991; Abernethy and Brownell, 1999 and Carette et al., 2013).

It is concluded that the interrelationship among strategic priorities, value congruence, job challenge, and SBU performance of model illustrated in figure 1.

**Figure 1.** The model of the research framework



The following hypotheses are proposed within the research framework:

**H1:** There are interrelationship and positive effects among strategic priorities employed, value congruence and job challenge.

**H2:** There are interrelationship and positive effects among strategic priorities employed, job challenge and strategic business unit performance.

**H3:** There are interrelationship and positive effects among value congruence, job challenge, and strategic business unit performance.

**H4:** There are interrelationship and positive effects among strategic priorities employed, value congruence, job challenge and strategic business unit performance. These are three clustering solution versions.

## Research methodology

### *Survey Administration and Sample Size*

The questionnaire design was developed with the help of previous studies. We distributed the questionnaire as a data survey to 200 functional strategic managers of the SBU in the state-owned enterprise region of West Java Indonesia. That is a multi-business sector, and 104 (52%) responses were received, as a research sample and self-assessment. Some respondents

were asked face to face about the relationship between the implementation of strategic priorities and SBU performance. This research method was considered very useful because this increased the accuracy of survey responses. Path analysis software based on IBM SPSS Statistics Version 23 was used to analyse the hypotheses by using 90 (45%) usable final data.

### ***Measurement of constructs***

***Strategic Priorities.*** The questionnaire instrument and measurement of the construct were adopted by Chenhall and Langfield-Smith, (1998) and were adjusted for the specific research goal of this paper. In the survey questionnaire, respondents were requested to specify the prominence placed on strategic priorities over the last three years, from no emphasis (score one) to great emphasis (score five). The variable included three dimensions and eleven indicators of strategic priorities. These are the included items: 1) customer service: deliver first-class products/services, provide instant services, furnish dependable delivery priorities, and provide active after-sale service and support; 2) low price: low-price, product/service availability, and customized products/services to customers need; and 3) flexibility: improve the design and present new products/services rapidly, make quick volume and/or product/service mix changes, provide unique product/service features, and low production cost.

***Job Challenge.*** The job challenge experienced by respondents was evaluated with six items. De Pater and Preenen used the same job challenge scale. We adopted the scale of De Pater et al., (2009) so that, the six items are: I perform diverse assignments requiring diverse expertise, in my job I perform varied tasks, I perform complicated tasks in my job, I can use my abilities and experience in my job, in my job I can experiment with how the task can be done better, and in my job I have to come up with new ideas. The respondents were requested to specify answers with the scale ranging from 1 (strongly disagree) to 5 (strongly agree).

***Value Congruence.*** We adjusted the measurement of value congruence using three items from Caldwell et al., (1990) that focus on the alignment of realisational values with employee values. The instrument measurements were adopted from Rich et al., (2010). The respondents were requested to specify their agreement with the scale ranging from 1 (strongly disagree) to 5 (strongly agree). The selected indicators include three items sub-dimensions related to: 1). Virtually all professional employees can identify and articulate the firm's shared values (i.e. the purpose or mission that ties the firm to society, the customer or its employees. 2). There are very few instances when actions of management appear to violate the firm's espoused values. Thus, 3). Employees frequently make personal sacrifices for the firm out of a commitment to the firm's shared values.

**Strategic business unit (SBU) Performance.** Based on Govindarajan's and Kaplan & Norton's, the instrument was adjusted for specific goals. We adopted by Bisbe and Otley (2004), and the respondent perceptions were asked to indicate the satisfied placed on SBU performance over the last three years, from not satisfied (score one) to highly satisfied (score five). The selected indicators include nine items sub-dimensions out of which four are related to a financial perspective: rate of sales growth, rate of profit growth, return on investment, and profit/sale ratio; four are related to a customer's perspective: customer satisfaction, customer retention, acquisition of new customers, and increase in market share; and one related to overall performance.

## Results and Discussion

### Results

The following final research data will be described so that: based on sex, 33 are female and 57 are male respondents; based on the education are 12 diploma holders, 61 undergraduate and 17 postgraduate people. Table 1 illustrates the descriptive statistic test overall results. Correlations test among variables was conducted, and the result was positive and significant at 0.01 level on the two-tailed test. These results indicated that interrelationship among variables is high level related.

**Table 1:** Correlations and descriptive statistics for key study variables

Variable	Min	Max	Mean S.D	1	2	3	4
Strategic priorities	32.00	55.00	43.344 5.483	-			
Value congruence	17.00	30.00	24.333 3.075	.684**	-		
Job challenge	17.00	16.00	12.389 2.302	.487**	.378**	-	
Job challenge	17.00	45.00	12.389 2.302	.538**	.570**	439**	-

<sup>a</sup> n = 90. \*\* Correlation is significant at the 0.01 level (two-tailed)

Table 2 shows the reliability test, and the total variance explained. Kaiser-Meyer-Olkin measure of sampling adequacy yields: Cronbach's alpha 0.859 for the full variable of strategic priorities; value congruence 0.831; job challenge 0.719; and strategic business unit performance 0.929. This is the confirmation of the reliability of the test (Nunnally, 1978; Kaiser & Rice, 1974). It is concluded that the full variable of strategic priorities, value congruence, job challenge, and strategic business unit performance seems an excellent tool to be constructs of variable measurement. The total variance explanation percentage of variance range between 44.412 and 75.025, and of cumulative percentage range between 42.412 and 75.025. These results imply that 50% could be explained overall on the research interest.

**Table 2:** Reliability level and total variance explained

Variable	Cronbach's Alpha	Number of items	Total variance % of variance	explained: Cumulative %
Strategic priorities	0.859	11	44.111	44.111
Value congruence	0.831	3	75.025	75.025
Job challenge	0.719	6	75.025	42.412
SBU Performance	0.929	9	63.939	63.939

<sup>a</sup> n = 90. Coefficient alpha reliabilities are on the diagonal in parentheses. \* p < 0.05

However, the results of regression analysis and type effects are shown in table 3 below. Overall, findings indicate that the independent variables have a positive and significant effect on the dependent variables.

**Table 3:** Results of regression analysis and type effects

Variable	Coefficient	value	SE	t	p-value
Constants	bo	-0.622	1.491	-0.417	0.677
Strategic priorities	b1	0.287	0.033	8.789	0.000**
Dv1: value congruence, R2 = 0.684, Adj R2 = 0.461, F = 77.245, p < 0.01					
Constants	bo	11.954	2.384	5.011	0.000**
Strategic priorities	b1	0.273	0.052	5.227	0.000**
Dv2: job challenge, R2 = 0.487, Adj R2 = 0.228, F = 27.321, p < 0.01					
Constants	bo	18.070	1.662		10.8750.001**
Value congruence	b1	0.506	0.132		3.8340.000**
Dv3: job challenge, R2 = 0.378, Adj R2 = 0.133, F = 14.697, p < 0.01					
Constants	bo	14.313	4.467	3.204	3.2040.002**
Job challenge	b1	0.834	0.182	4.577	4.5770.000**
Dv4: sbu performance, R2 = 0.439, Adj R2 = 0.183, F = 20.951, p < 0.01					

n = 90, \*Significant at the 0.05 level (two-tailed test), \*\* Significant at the 0.01 level

According to the hypothesis, in order to test H1, H2, and H3, three-step analytical models were introduced. It was concluded that Dv1, Dv2, Dv3, and Dv4, like the linear regression analysis, were operationalised. The expected finding is consistent with previous research. Table 3 describes the overall three-step models of combination for t-test and F-test. Combination for model 1 is Dv1 and Dv3, model 2 is Dv2 and Dv4, and for last model 3 is Dv3 and Dv4. The result is positive and significant and consistent with the prior research findings.

Finding from H1 testing with the hypothesis statement H1: There are interrelationship and positive effects between value congruence and job challenge while strategic priorities are employed. Based on Dv1, it is indicated that there is  $b1 = 0.287$  positive effect and significant of strategic priorities on value congruence ( $t = 8.789$ ,  $p$ -value = 0.000). Then, for Dv3 there is  $b1 = 0.506$  positive effect and significant of value congruence on job challenge ( $t = 3.834$ ;  $p$ -value = 0.000). It is concluded that H1 supports H2 testing following on hypothesis statement H2: There are interrelationship and positive effect among job challenge, and strategic business unit performance while strategic priorities employed. Based on Dv2, it is indicated that there is  $b1 = 0.273$  positive effect and significant of strategic priorities on job challenge ( $t = 8.789$ ;  $p$ -value = 0.000). Then, Dv4 indicates that there is  $b1 = 0.834$  positive effect and significant of job challenge on strategic business unit performance ( $t = 4.577$ ;  $p$ -value = 0.000). We concluded that H2 had been supported.

Following on the third model testing from H3, the hypothesis statement H3: there are interrelationship and positive effect among value congruence, job challenge, and strategic business unit performance. Based on Dv3, there is  $b1 = 0.506$  positive effect and significant of value congruence on job challenge ( $t = 3.834$ ;  $p$ -value = 0.000). Then for Dv4, there is  $b1 = 0.834$  positive effect and significant of job challenge on strategic business unit performance ( $t = 4.577$ ;  $p$ -value = 0.000). it is concluded that H3 had been supported too.

Additional testing. The researchers adopted these models from Chenhall and Langfield-Smith, (1998), which is a clustering solution version of regression analysis. They classified strategic priorities employed to customer service, low price, and flexibility categories in the firm. Table 4 shows the finding and results of the testing of H4.

**Table 4:** Cluster solution version that regression analysis

Variable	Coefficient	value	SE	t	p-value
Constants	b <sub>0</sub>	8.862	4.417	2.006	0.048
Strategic priorities <sup>a</sup>	b <sub>1</sub>	-0.209	0.282	-0.741	<b>0.460</b>
Value congruence	b <sub>2</sub>	1.298	0.268	4.851	<b>0.000**</b>
Job challenge	b <sub>3</sub>	0.546	0.187	2.921	<b>0.004**</b>
Dv-c1: sbu performance, R <sup>2</sup> = 0.622, Adj R <sup>2</sup> = 0.366, F = 18.097, p < 0.01					
Constants	b <sub>0</sub>	4.155	4.350	0.955	0.342
Strategic priorities <sup>b</sup>	b <sub>1</sub>	0.754	0.342	2.204	<b>0.030*</b>
Value congruence	b <sub>2</sub>	0.943	0.254	3.710	<b>0.000**</b>
Job challenge	b <sub>3</sub>	0.401	0.174	2.299	<b>0.024*</b>
Dv-c2: sbu performance, R <sup>2</sup> = 0.645, Adj R <sup>2</sup> = 0.396, F = 20.426, p < 0.01					
Constants	b <sub>0</sub>	4.536	4.334	1.047	0.298
Strategic priorities <sup>c</sup>	b <sub>1</sub>	0.498	0.241	2.067	<b>0.042*</b>
Strategic priorities <sup>c</sup>	b <sub>2</sub>	0.912	0.266	3.431	<b>0.001**</b>
Job challenge	b <sub>3</sub>	.443	0.172	2.582	<b>0.012*</b>
Dv-c3: sbu performance, R <sup>2</sup> = 0.642, Adj R <sup>2</sup> = 0.392, F = 20.110, p < 0.01					

n = 90, \*Significant at the 0.05 level (two-tailed test), \*\* Significant at the 0.01 level

<sup>a</sup> = Strategic priorities as a type of customer service

<sup>b</sup> = Strategic priorities as a type of low price

<sup>c</sup> = Strategic priorities as a type of flexibility

Fourth hypothesis statement, H4: There are interrelationship and positive effect among value congruence, job challenge, and strategic business unit performance while strategic priorities employed. There are three clustering solution versions. We have three model clustering regression analysis for hypothesis testing H4, like that are: Dv-c1 denote strategic priorities as a type of customer service; Dv-c2 denote strategic priorities as a type of low price, and Dv-c3 denote strategic priorities as a type of flexibility.

Finding from hypothesis H4 testing indicates that; according to Dv-c1, there is  $b_1 = -0.209$  negative effect and no significant while strategic priorities employed on strategic business unit performance ( $t = -0.741$ ;  $p$ -value = 0.460). Then, according to Dv-c2, there is  $b_1 = 0.754$  positive effect and significant while strategic priorities employed on strategic business unit performance ( $t = 2.204$ ;  $p$ -value = 0.030). Third model clustering, according to Dv-c3, there is  $b_1 = 0.498$  positive effect and significant while strategic priorities employed on strategic business unit performance ( $t = 2.067$ ;  $p$ -value = 0.042). We concluded that H4 had been partially supported. Nevertheless, if our considered F-test show that  $F_1 = 18.097$ ,  $p$ -value <

0.01;  $F_2 = 20.426$ ,  $p$ -value  $< 0.01$ ; and  $F_3 = 20.110$ ,  $p$ -value  $< 0.01$ , it is indicated that H4 has suggested to support.

## Discussion

The results of hypothesis testing were discussed in detail in section 4.1 above. Final data analysis was performed to test the overall hypothesis proposed in this research. For example, there is a positive effect of strategic priorities on value congruence, Dv1. These findings prove prior researches (Adkins et al., 1996; De Pater et al., 2009; Brown et al., 2012).

There is a positive effect of value congruence on job challenge, refer to Dv3. It was proved that there is a positive effect of strategic priorities on job challenge, which means Dv2. This research is considered related to and consistent with prior research. There is a positive effect of job challenge on strategic business unit performance at state-owned enterprises in Indonesia, the result of Dv4.

According to H4 testing also, the previous research is supported. A leader should be communicative in multiple ways to subordinates of the firm. However, it takes time to satisfy the employees with newly introduced strategy.

In the last decade, many researchers have indicated that strategic priorities, value congruence and job challenge have a positive effect on SBU performance, both direct-indirect and cluster solution version, as a strategy of customer services, low price and flexibility (De Pater et al., 2009; Caldwell et al., 1990; Yuliansyah et al., 2018; Preenen et al., 2014; Meyer and Allen, 1991; Abernethy and Brownell, 1999; Carette et al., 2013). Using 90 sets of usable data, the analysis revealed that strategic priority has a positive influence on SBU performance both directly and indirectly, through job challenge and value congruence. In order, there is a positive relationship between strategic priority and SBU performance which is fully mediated by value congruence and job challenge while clustering strategic priorities employed. This study enriches business strategy model literature, especially concerning value congruence and job challenge in strategic priority in the state-owned enterprise region West Java of Indonesia. Prior studies have found difficulties analysing the influence of value congruence and job challenge in management strategy systems studies on the state-owned enterprise of SBU performance. By the way, especially, we appear to support these as essential testing.

## Conclusions and Direction for Future Research

Based on results of hypotheses testing, it is concluded that strategic priorities, job challenge and value congruence have a positive effect on SBU performance, both direct-indirect and cluster solution version, as a strategy of customer services, low price and flexibility. It is



suggested that the relationship between strategic priorities and SBU performance is fully mediated by job challenge and value congruence. These findings support four hypotheses and consistency with the previous research.

This result implies that managers can open communication channels to subordinate to increase strategic priorities and value congruence that lead to improvement of job challenge in order to generate operational effectiveness and performance. This research confirms that strategic unit objective and value congruence encourage the employee's motivation to create day by day in gaining firm strategic competitiveness and opportunities respond to customer needs. That has confirmed the importance of employed strategic priorities and value congruence at the middle to higher-level employees in the strategic business unit of the Stated-Owned Enterprise.

For the future researchers, on the basis of research findings, it is suggested that the research can be enhanced further by modification of the data such as for strategic priorities as a type of consumer service, low price and flexibilities employed in the firm or realisation in another context.

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