



## Regular article

# The Influence of Learning Agility, Ambidexterity, and Organizational Climate on Employee Performance through Digital Transformation at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province

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## ABSTRACT

Employee performance at the BPKP Representative Office of North Sumatra has not yet reached an optimal level, as indicated by several organizational targets that remain unmet. This challenge has become increasingly critical amidst the rapid acceleration of digital transformation, which demands strong learning agility, flexibility in work approaches, and the establishment of an organizational environment that supports change. This study aims to analyze the influence of Learning Agility, Ambidexterity, and Organizational Climate on Employee Performance, with Digital Transformation as a mediating variable, among employees at BPKP North Sumatra. A quantitative approach was employed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method. Data were collected from 125 active auditors through questionnaires developed based on validated theoretical dimensions and empirical indicators. The results indicate that Learning Agility and Organizational Climate are the most significant factors influencing employee performance. Digital Transformation also has a significant direct impact on employee performance and plays a strategic mediating role by linking individual and organizational characteristics to performance outcomes. This study contributes theoretically to the reinforcement of digital-based organizational behavior models and provides practical implications for human resource strategies, work culture development, and institutional policy in support of technology-driven bureaucratic reform. Future research is recommended to expand the study objects and adopt broader methodological approaches to generate more contextual and applicable insights.

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## Introduction

Amid a global economic landscape marked by uncertainty and the slowdown of national economic growth in the post-pandemic era, coupled with international geopolitical tensions, the Indonesian government is required to maintain fiscal stability and ensure the effectiveness of state spending. In response to these challenges, the administration of President Prabowo Subianto and Vice President Gibran Rakabuming Raka has formulated a strategic national development framework known as "Asta Cita 8-17-8." This framework consists of 8 core missions (Asta Cita), 17 priority programs, and 8 fast-track high-impact programs, all designed to accelerate Indonesia's

transformation into an advanced and highly competitive nation. The eight core missions encompass the strengthening of Pancasila ideology, democracy, and human rights; the consolidation of national defense and security systems; the enhancement of human resource quality through education and healthcare; and the development of an inclusive and sustainable economy. These programs emphasize the importance of collaboration between the public sector and society in achieving national goals.

The government holds a significant responsibility to oversee and improve the digital system in order to support economic growth, administrative efficiency, and better public services for the people. The

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government plays the roles of regulator, facilitator, and innovator. As a regulator, the government must establish policies and regulations that support the development of digital technology, including the protection of personal data and cybersecurity. As a facilitator, the government must provide adequate digital infrastructure, such as stable and equitable internet access, and promote digital literacy so that citizens can optimally utilize technology. In addition, as an innovator, the government should adopt digital technologies in public services—such as e-government systems—to improve transparency, accountability, and efficiency. Thus, the government's role in the digital era is not only to drive technological advancement, but also to ensure that its benefits are equitably distributed across all levels of society.

The Financial and Development Supervisory Agency (BPKP), as the Government's Internal Supervisory Apparatus (APIP), plays a strategic role in safeguarding the accountability and efficiency of state financial management. BPKP is responsible for conducting government affairs in the field of state/regional financial supervision and national development. This includes formulating national policies for internal oversight, carrying out audits, reviews, evaluations, monitoring, and other supervisory activities related to the planning, implementation, and accountability of state/regional revenues and expenditures, as well as national development. To effectively carry out these functions, the performance of BPKP employees is a key factor. Competent, adaptive, and integrity-driven personnel are essential to ensure that all supervisory processes are conducted efficiently, effectively, and are responsive to the ever-changing external environment.

To support the increasingly complex task of overseeing state finances, BPKP needs to adopt a digital system that is integrated, accurate, and real-time. Digitalization will not only enhance the efficiency of audit and supervisory processes but also strengthen analytical capabilities and proactive risk mitigation. However, the success of digital transformation largely depends on the readiness of human resources, technological infrastructure, and an organizational culture that supports change.

As an institution responsible for overseeing the management of state finances, BPKP cannot avoid the demands of digital transformation. In recent years, BPKP has made various efforts to leverage technology to enhance the effectiveness of its oversight functions, such as developing audit management information systems and using data analytics to detect potential irregularities. However, these efforts have not yet been fully optimized. A preliminary survey conducted as part of this research indicates that the effectiveness of technology implementation remains suboptimal. The challenges may stem from inadequate infrastructure readiness, resistance to change, or unclear policies. This represents a serious issue that must be addressed promptly, considering that digital transformation is key to improving efficiency and the quality of services.

The Performance Report of BPKP North Sumatra Provincial Office from 2020 to 2024 shows fluctuations influenced by various factors, including internal organizational issues, the dynamics of relationships with partner institutions, and changes in regulations that affect the implementation of supervisory duties and functions. The performance achievements of the BPKP North Sumatra Representative Office from 2020 to 2024 can be seen in Table 1 below:

Table 1 Performance Achievements of the BPKP North Sumatra Representative Office in 2020–2024

| No  | Target   | 2020 (%)      | 2021 (%)      | 2022 (%)      | 2023 (%)     | 2024 (%)      |
|---|--|---------------|---------------|---------------|--------------|---------------|
| 1   | Increased Development Supervision of State/Regional Financial Accountability   | 758,19        | 194,64        | 175,32        | 16,60        | 108,15        |
| 2   | Increased Awareness of Improving Governance in Ministries/Agencies/Regions/Bus that are the Responsibility of BPKP Representatives | -             | -             | -             | 125,00       | 112,50        |
| 3   | Increased Development Supervision of National Development  | 86,67         | 100,00        | 109,86        | 64,22        | 110,00        |
| 4   | Increased Development Supervision of Business Entities   | 173,77        | 123,10        | 116,25        | 42,50        | 108,00        |
| 5   | Increased Development Supervision of Corruption Control Effectiveness  | 121,43        | 66,97         | 118,25        | 79,41        | 87,50         |
| 6   | Increased Development Supervision of Internal Control Quality of Ministries/Agencies/Regions/Bus                                   | 126,02        | 181,76        | 358,33        | 332,89       | 96,42         |
| 7   | Increased Quality of Work Unit Governance  | 106,83        | 108,22        | 108,75        | 29,57        | 109,33        |
| <b>Agency Performance Achievement Value</b> |  | <b>228,82</b> | <b>129,12</b> | <b>164,54</b> | <b>98,60</b> | <b>104,56</b> |

Source: BPKP North Sumatra Provincial Representative Office, 2025

Based on table 1, information was obtained that the lowest performance achievement occurred in 2023 with an average value of 98.60, where 5 (five) of the 7 (seven) supervision targets were not achieved, and in 2024, there were still 2 (two) of the 7 (seven) strategic supervision targets that were not achieved, namely increasing development supervision over the effectiveness of corruption control and increasing development supervision over the quality of internal control of K/L/P/BU.

One important factor that determines an organization's success in facing the challenges of digital transformation and the VUCA era is learning agility. Learning agility is a person's ability to develop new effective behaviors based on new experiences quickly and to smoothly shift from one idea to another, both within and beyond their field of experience (Haring, 2020). A preliminary interview was conducted with the Human Resources Subdivision (HR) within BPKP North Sumatra Province to gain an understanding of the actual conditions related to the implementation of independent variables, especially those related to learning agility and readiness for digital transformation.

Employee performance evaluations tend to be administrative and are conducted to fulfill the formal obligations of the evaluating officials. In practice, evaluating officials often give ratings around the middle or

average range to all subordinates without objectively considering the differences in performance levels among high, moderate, and low-performing employees. Additionally, the performance appraisal mechanism regulated in the Government Regulation of the Republic of Indonesia Number 30 of 2019 concerning the Performance Assessment of Civil Servants (PNS) has not been implemented systematically and is not directly integrated with the performance allowance system, thus reducing the effectiveness of the appraisal as a managerial tool to encourage improved employee performance.

The performance evaluation of auditors at the BPKP North Sumatra Provincial Representative Office during the period from 2023 to 2024 can be seen in Table 2 below:

Table 2 Recapitulation of Employee Performance of BPKP Representative Office of North Sumatra Province 2023 to 2024

| Predicate      | Employee Performance Achievement |     |                            |     |
|----------------|----------------------------------|-----|----------------------------|-----|
|                | Number of Auditors in 2023       |     | Number of Auditors in 2024 |     |
|                | Person                           | %   | Person                     | %   |
| Very Good      | -                                | -   | -                          | -   |
| Good           | 134                              | 100 | 128                        | 100 |
| Fair           | -                                | -   | -                          | -   |
| Poor           | -                                | -   | -                          | -   |
| Poor/Very Poor | -                                | -   | -                          | -   |

Source: Sub-Coordinator of Personnel for BPKP Representative Office of North Sumatra Province, 2025

Based on Table 2, it can be seen that the performance evaluations of auditors at the BPKP North Sumatra Provincial Representative Office from 2023 to 2024 all received a “good” rating. No auditor received either an “excellent” or “satisfactory” rating. According to the Regulation of the Minister of Administrative and Bureaucratic Reform (PermenPAN-RB) Number 6 of 2022, to obtain an “excellent” rating, a civil servant must demonstrate outstanding performance in various aspects and be able to provide innovations that can be utilized within the organization.

The BPKP North Sumatra Province has made efforts to improve employee performance through training, both centrally and through self-directed learning in each field, supported by the use of technology. Although various initiatives have been undertaken to enhance employees' learning capacity and adaptation to technology, the implementation is considered not yet fully optimal. Some of the challenges faced include limited adoption of technology in work processes, disparities in technology proficiency among employees, and the need to strengthen a work culture that is adaptive to digital change. This issue of auditor performance is further supported by the results of a pre-survey conducted with 35 employees, which shows that the conditions reported by the HR department are indeed felt by the majority of respondents.

Based on a pre-survey of 35 employees, it shows that learning agility

at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province still faces several challenges. The pre-survey results indicate that 60% of employees have difficulty adapting to change and are hesitant to try new things, while 54% of employees are not yet aware of their strengths and weaknesses, thus limiting their optimal development. High learning agility is very important in a rapidly changing business environment, as it enables organizations to respond quickly to new challenges and improve operational efficiency. However, the pre-survey results also suggest that the learning and adaptation process may still be hindered by factors such as lack of training or resistance to change.

Another equally important factor is ambidexterity. Ambidexterity is an organization’s ability to manage the paradox between exploitation, which focuses on efficiency and optimization, and exploration, which focuses on innovation and experimentation (Turner, 2023). BPKP North Sumatra Province does not yet have adequate ambidexterity capacity and it has not been fully realized optimally. This is reflected in the still low intensity of innovation development in carrying out supervisory tasks as well as initiatives to renew work procedures, indicating that the organization’s focus tends to be more dominant on exploitation rather than exploration. This imbalance has the potential to hinder the organization’s adaptive ability to respond to the continuously evolving strategic environment. This phenomenon is supported by a pre-survey related to employee ambidexterity at BPKP North Sumatra Province. Based on a pre-survey of 35 employees, it shows that ambidexterity at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province still faces several challenges. The pre-survey results indicate that 63% of employees believe that BPKP North Sumatra Province does not allocate tasks or form special teams for exploration and exploitation activities, 69% of employees believe that the work culture and organizational policies do not optimally support a balance between innovation and efficiency, and 57% of employees believe that leaders have not supported experimentation and open communication in driving change. Although the organization’s ability to increase efficiency through technology utilization is quite good, it still needs improvement. These scores indicate that the organization is still in the process of developing a balance between these two aspects. While the organization may have succeeded in maintaining operational efficiency (exploitation), the focus on innovation and searching for new opportunities (exploration) still needs to be enhanced. Good ambidexterity is crucial to ensuring the organization remains competitive in the short term while investing in long-term growth. According to O’Reilly & Tushman (2020), organizations that can balance exploitation and exploration through ambidextrous structures (e.g., separate units) perform better in the long term. However, there is a research gap from previous studies where, according to Andriopoulos &

Lewis (2019), ambidexterity (the balance between exploitation and exploration) can cause internal conflict and organizational tension, which in turn reduces performance.

In addition to learning agility and ambidexterity, organizational climate is also a critical factor in supporting digital transformation. Organizational climate refers to the collective perception of organizational members toward the work environment, including policies, practices, and procedures that influence their behavior and performance. An organizational climate that supports innovation and collaboration can serve as a catalyst for digital transformation and performance improvement. Organizational climate is a key factor that affects employee behavior, motivation, and performance. A positive climate is reflected in the organization's support for employee needs, openness in communication, and the availability of adequate resources to complete tasks effectively. However, in practice, BPKP North Sumatra Province still faces challenges in creating a supportive organizational climate.

One indication of a weak organizational climate can be seen in the suboptimal institutional support in providing the necessary resources for employees to carry out their tasks and achieve performance targets. In addition, the problem-solving process in the workplace tends to lack openness and participation, which can discourage employees from expressing their aspirations, constraints, or improvement ideas. This lack of openness also risks creating a gap between leadership and subordinates and hinders the flow of constructive feedback. This phenomenon is supported by a pre-survey on the organizational climate of employees at BPKP North Sumatra Province. Based on the pre-survey of 35 employees shows that the organizational climate at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province still faces several challenges. The pre-survey results indicate that around 60% of employees do not feel adequate resource support from management, including clarity of roles in task implementation, as well as opportunities to continuously develop competencies. The score that has not reached a high level indicates that there are still areas for improvement, such as increasing communication transparency and management support. A positive organizational climate is essential for increasing motivation, job satisfaction, and employee retention, which ultimately impacts organizational performance. According to Wang & Zhang (2023), an organizational climate that is adaptive to technological changes has a positive effect on digital transformation and organizational performance. A previous study by Schneider et al. (2021) revealed a research gap in which an organizational climate that is not aligned with the company's strategy or core values can lead to confusion and employee dissatisfaction, ultimately reducing organizational performance.

Based on the pre-survey of 35 employees, it shows that the

organizational climate at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province still faces several challenges. The pre-survey results indicate that 66% of employees believe that the organization's digital services are not yet optimal in enhancing user experience, and 63% of employees believe that the organization has not yet utilized digital technology to drive innovation. Although digital transformation has been progressing fairly well and has had a positive impact on the organization, there are still areas that remain suboptimal, as many obstacles are still encountered in the implementation of digitalization, and it has not yet been fully integrated with the operational services provided to stakeholders.

Based on the above background, it is interesting to conduct a study with the title: "The Influence of Learning Agility, Ambidexterity, and Organizational Climate on Employee Performance through Digital Transformation at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province".

## Literature Review

### *Employee Performance*

According to Putri (2020), performance is the result of an individual's or group's job functions within an organization over a specific period, reflecting how well they meet the job requirements in their efforts to achieve organizational goals. According to Adhari (2020), employee performance is the result produced from specific job functions or activities in a particular job during a certain period, which shows the quality and quantity of the work.

The concept of performance can be defined as an achievement of results or degree of accomplishment (Rue and Byars, 1981 in Keban, 1995). This means that an organization's performance can be seen from the extent to which the organization is able to achieve the goals that have been previously established. Performance is the result of collaborative activities among members or components of the organization to realize organizational goals.

### *Digital Transformation*

Digital transformation is a process aimed at encouraging organizations to move forward by embracing changes that positively impact the character, quality, and substance of integrating information, computers, and technology into connectivity (Vial, 2021). Digital transformation is defined as a process of change that involves the use of digital technology or the development of new digital business models that create and deliver added value to the company (Verhoef, et al., 2021).

Digital transformation can also include changes in organizational culture and attitudes, where the adoption of digital technology becomes an integral part of strategy and operations. This involves training and

developing human resources, developing relevant policies and procedures, as well as building adequate technological infrastructure. Digital transformation is a continuous process, as technology continues to evolve and organizations must continuously adapt to these changes in order to remain relevant and competitive. Digital transformation in administrative management can play an important role in improving the quality of academic services in various aspects.

#### Learning Agility

According to De Meuse (2019), learning agility is the ability of an individual to learn from past experiences and apply them to new situations that have never been encountered before. It involves the willingness to continuously learn and adapt in a dynamic environment. According to Lombardo and Eichinger (2020), learning agility is a combination of self-awareness, curiosity, and the ability to learn from experience. They emphasize that individuals with high learning agility tend to be more successful in leadership roles.

According to Mitchinson and Morris (2022), learning agility is the ability to learn quickly in ambiguous and complex situations. It includes the skills to explore new ideas, experiment, and take risks to achieve better outcomes. According to Swisher (2023), learning agility is the capacity to learn, adapt, and grow in an ever-changing environment. It involves the ability to think critically, solve problems, and apply new knowledge effectively.

#### Ambidexterity

According to Raisch & Birkinshaw (2020), ambidexterity is an organization's capacity to manage two conflicting activities—exploitation (enhancing efficiency) and exploration (seeking new opportunities)—in order to achieve competitive advantage. According to Gibson & Birkinshaw (2021), ambidexterity is the organization's ability to achieve a balance between flexibility (exploration) and stability (exploitation), enabling it to adapt to changes in the business environment.

According to Simsek et al. (2022), ambidexterity is the organization's ability to integrate and coordinate exploitation and exploration activities, both structurally and contextually. According to Andriopoulos & Lewis (2023), ambidexterity is the organization's ability to manage the tension between exploitation and exploration through strategies, structures, and cultures that support both activities.

#### Organizational Climate

According to James & Jones (2019), organizational climate is the psychological representation of the work environment perceived by members of the organization, which influences their attitudes and behaviors. According to Schneider, Ehrhart, & Macey (2020), organizational climate is the collective perception of organization members regarding the policies, practices, and procedures that are

valued and supported within the organization.

According to James & Jones, Litwin & Stringer (2021), organizational climate is a set of work environment characteristics perceived by organization members that influence their motivation and performance. According to Ostroff, Kinicki, & Muhammad (2022), organizational climate is the shared perception of the work environment that reflects the organization's values, norms, and practices. According to Kozlowski & Ilgen (2023), organizational climate is the collective perception of the work environment that affects how organization members interact and achieve goals.

Drawing from the literature review and prior studies, a conceptual framework can be developed. Sugiyono (2016) defines the conceptual framework as a representation of the research variables and how theories connect to the variables being investigated, specifically the independent and dependent variables. The conceptual relationships between these variables will be described as follows:

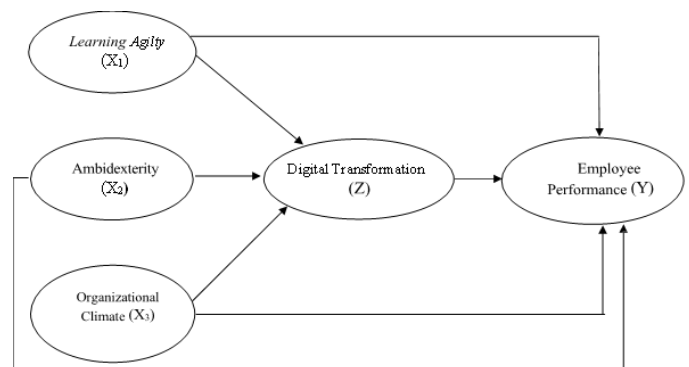


Figure 1 Conceptual Framework

## Methodology

### Research Population and Sample

The population in this study consists of 125 auditors from various levels of functional positions. In this study, the sampling technique used is saturated sampling (census), which involves taking the entire population as the sample. This is possible because the population size is relatively limited and still within a capacity that can be fully reached by the researcher. Thus, the sample size is equal to the population size, which is 125 individuals.

### Data analysis

The data analysis method in this study uses Partial Least Squares (PLS). PLS is a Structural Equation Modeling (SEM) approach based on variance or component-based structural equation modeling. According to Ghozali (2020), the purpose of PLS-SEM is to develop or build theory (predictive orientation). PLS is used to explain whether there is a relationship between latent variables (prediction). PLS is a powerful analysis method because it does not assume normally distributed data or require measurements on a specific scale, and it can work with small

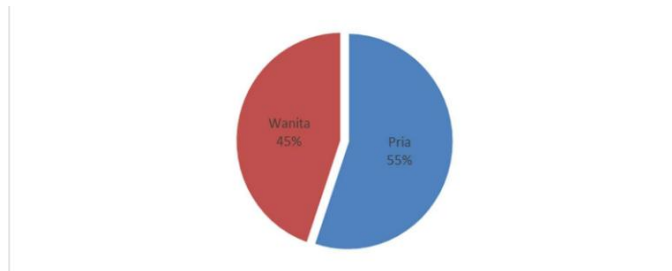
sample sizes (Ghozali, 2020).

**Results and Discussion**

*Descriptive Analysis Results*

**Characteristics of Respondents Based on Gender**

The following are the characteristics of respondents based on gender, which can be seen below:



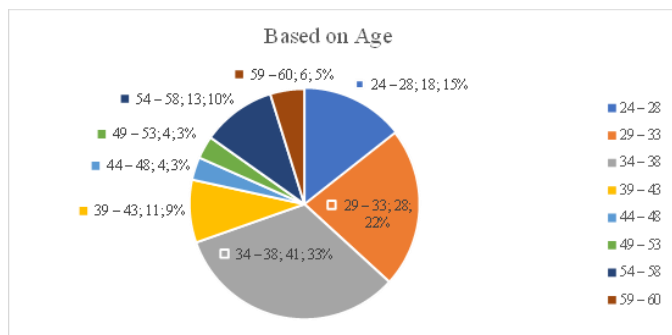
Source: Data processed (2025)

Figure 2 Respondent Characteristics Based on Gender

Based on Figure 2, it shows that the majority of respondents are male, totaling 69 people or 55%, while females number 56 people or 45%. This composition indicates a gender balance in the work environment, suggesting that the implementation of supervision and audit tasks involves active roles from both genders. This balance can support the organization’s performance more collaboratively, considering the diversity of perspectives and approaches in carrying out tasks.

**Respondent Characteristics Based on Age**

In this study, the respondents’ ages range from 24 to 60 years old. To facilitate data analysis and interpretation, the respondents’ ages are grouped into eight age categories. The determination of the number of age classes refers to Sturges’ formula, which is  $k = 1 + 3.3 \log(n)$ . With a total of 125 respondents, the ideal number of classes is about 8. Based on an age range of 36 years (60 – 24), the interval for each age class is set at 5 years.



Source: Data processed (2025)

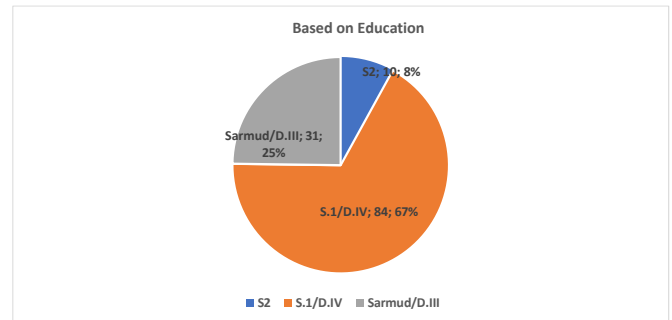
Figure 3 Respondent Characteristics Based on Age

Based on Figure 3, the distribution shows that the majority of respondents fall within the age group of 29–38 years, totaling 69 respondents or 55% of the total respondents. This age group can be

categorized as the most professionally active productive age, where employees usually have sufficient work experience but are still in prime physical and mental condition to face job challenges, innovate, and adapt to organizational changes, including in the implementation of digital transformation.

**Respondent Characteristics Based on Education**

Based on the questionnaire data, the respondents in this study have diverse educational backgrounds, which generally reflect the quality of human resources within the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province.



Source: Data processed (2025)

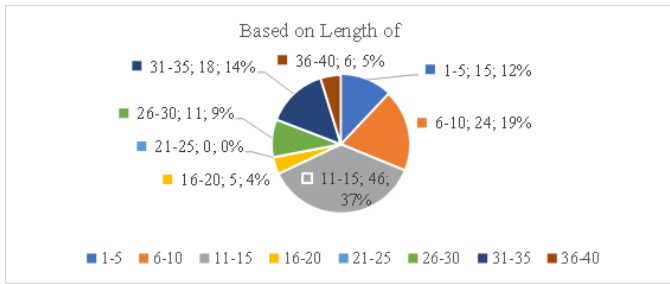
Figure 4 Respondent Characteristics Based on Education

Based on Figure 4, it shows that the majority of respondents are Bachelor’s degree holders (S1/D.IV), totaling 84 people (67%). This number indicates a dominance of employees with educational qualifications that align with the organization’s needs, especially in the technical fields of supervision and management of state finances. These qualifications also support analytical competence, regulatory understanding, and the ability to operate digital-based systems.

**Respondent Characteristics Based on Length of Service at BPKP**

The length of service of employees at BPKP North Sumatra Province plays a strategic role in determining the effectiveness of supervision, guidance, and performance evaluation tasks within the government agency. Employees with varying lengths of service contribute in complementary ways. New employees act as drivers in adopting technology and implementing digital transformation, while senior employees serve as leaders and guardians of organizational integrity. The distribution of respondents based on length of service shows a diversity of work experience within BPKP North Sumatra Province. The total of 125 respondents consists of employees with service periods ranging from 1 year to 39 years. Based on Sturges’ method, the data is grouped into eight categories of length of service with five-year intervals. Each group has distinct characteristics, potential contributions to performance, and relevance to the variables studied, namely learning agility, ambidexterity, organizational climate, and digital transformation. The complete distribution can be seen in the following

figure:



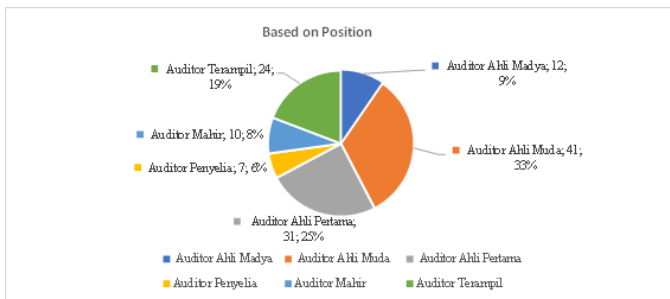
Source: Data processed (2025)

Figure 5 Respondent Characteristics Based on Length of Service at BPKP

Based on Figure 5, it is shown that employees with 1–5 years of service total 15 people or 12% of the total respondents. This group is classified as new or young employees who are still in the adaptation phase to the organization’s work system. In the context of learning agility, employees in this group tend to have a high absorption capacity for new knowledge and the ability to learn quickly from experience. They are also relatively open to change and new technology, making them important agents in supporting the success of digital transformation in the work unit. New employees who actively utilize digital supervision systems and can process data through modern audit applications demonstrate high adaptability despite lacking long experience.

Respondent Characteristics Based on Position

The functional position of auditors reflects the level of responsibility, task complexity, and competencies possessed by each employee. At BPKP North Sumatra Province, the distribution of positions serves as an important indicator to observe the human resource structure, while also reflecting employees’ contributions to performance achievement. The higher the position held, the greater the demands on professional skills, leadership, and adaptability to changes, including in facing digital transformation.



Source: Data processed (2025)

Figure 6 Respondent Characteristics Based on Position

Based on Figure 7, it can be seen that the majority of respondents hold functional positions at the expert level, particularly in the categories of Junior Expert Auditor and First Expert Auditor. This reflects the

dominance of employees with significant operational responsibilities in carrying out supervisory tasks.

Hypothesis Test Results

Hypothesis testing is conducted based on the results of the Inner Model (structural model) assessment. To determine whether a hypothesis can be accepted or rejected, one of the criteria used is the p-values. The hypothesis testing in this study was carried out with the assistance of SmartPLS (Partial Least Squares) version 3.0 software. These values can be seen from the bootstrapping results. The hypothesis testing results are presented in the following table:

Table 3 Path Coefficient Results

| Research Hypothesis  | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics ((O/STDEV)) | P values | Information |
|--|---------------------|-----------------|----------------------------|--------------------------|----------|-------------|
| <b>Direct Influence</b>  |                     |                 |                            |                          |          |             |
| Learning Agility -> Digital Transformation                               | 0,503               | 0,504           | 0,059                      | 8,470                    | 0,000    | Accepted    |
| Ambidexterity -> Digital Transformation                                  | 0,181               | 0,183           | 0,067                      | 2,712                    | 0,007    | Accepted    |
| Organizational Climate -> Digital Transformation                         | 0,282               | 0,282           | 0,069                      | 4,098                    | 0,000    | Accepted    |
| Learning Agility -> Employee Performance                                 | 0,224               | 0,224           | 0,072                      | 3,093                    | 0,002    | Accepted    |
| Ambidexterity -> Employee Performance                                    | 0,065               | 0,065           | 0,065                      | 0,994                    | 0,320    | Rejected    |
| Organizational Climate -> Employee Performance                           | 0,302               | 0,304           | 0,074                      | 4,110                    | 0,000    | Accepted    |
| Digital Transformation -> Employee Performance                           | 0,372               | 0,372           | 0,089                      | 4,170                    | 0,000    | Accepted    |
| <b>Indirect Influence</b>  |                     |                 |                            |                          |          |             |
| Learning Agility -> Digital Transformation -> Employee Performance       | 0,187               | 0,188           | 0,051                      | 3,664                    | 0,000    | Accepted    |
| Ambidexterity -> Digital Transformation -> Employee Performance          | 0,067               | 0,068           | 0,031                      | 2,195                    | 0,028    | Accepted    |
| Organizational Climate -> Digital Transformation -> Employee Performance | 0,105               | 0,104           | 0,035                      | 2,995                    | 0,003    | Accepted    |

Source: Research Results, 2025 (processed data)

Learning Agility has a positive and significant effect on Digital Transformation

The results of the first hypothesis test show that the variable Learning Agility has a positive and significant effect on Digital Transformation at the BPKP Representative Office of North Sumatra Province. This empirical evidence indicates that the higher the level of learning agility possessed by employees, the greater the organization’s ability to implement digital systems effectively and sustainably. Digital transformation is essentially a structural change in work methods, business processes, and decision-making mechanisms based on the utilization of information technology. Individual readiness to manage the complexity of change becomes a determining factor in the success of technology adoption.

Statistical testing using the SEM-PLS method shows that Learning Agility has a positive and significant path coefficient on Digital Transformation, with a t-statistic value exceeding the significance

threshold. These results strengthen the assumption that learning agility serves as a key lever in accelerating and enhancing the adoption of digital technology in a bureaucratic work environment. Conceptually, Learning Agility refers to an individual's ability to continuously learn, develop from experience, and adjust thinking and behavior in facing unfamiliar challenges. In the context of public organizations, especially oversight institutions such as BPKP, Learning Agility becomes a key competency that is highly necessary to ensure that supervision remains relevant and responsive to the dynamics of digital governance.

#### *Ambidexterity Has a Positive and Significant Effect on Digital Transformation*

The results of the second hypothesis test show that Ambidexterity has a positive and significant effect on Digital Transformation, with a path coefficient value of 0.181, a t-statistic of 2.712 > t-table 1.65622, and a p-value of 0.007 < 0.05. These results indicate that the ability of individuals or organizations to balance task execution efficiency (exploitation) with exploration of new methods contributes to the success of digital transformation. This effect reflects the importance of maintaining a balance between effectively carrying out routine tasks and pursuing innovation and adaptation in the application of technology.

The descriptive questionnaire results on the Ambidexterity variable show that most of the statement items fall into the high category, although some items have lower average values, indicating that there is still room for improvement. The highest score was recorded for the statement "Auditors are encouraged to balance efficiency and innovation" with a mean of 3.83, indicating that the balance between exploration and exploitation strategies is starting to be cultivated in the work environment. Additionally, the statement "BPKP consistently strives to improve efficiency in the audit/supervision process" scored a mean of 3.75, reflecting that operational efficiency has become an important aspect of task execution. Conversely, the lowest mean scores were found in the statements "The organization has innovative development policies for auditors" with a mean of 3.46, and "BPKP uses learning from past experiences" with a mean of 3.45. This indicates that although innovation is being encouraged, formal policies and reflective processes based on work experience have not yet fully supported the comprehensive development of ambidexterity.

#### *Organizational Climate Has a Positive and Significant Effect on Digital Transformation*

The results of the third hypothesis test show that Organizational Climate has a positive and significant effect on Digital Transformation. Statistically, this result indicates that a conducive organizational climate can be an important factor in accelerating the successful implementation of digital transformation in the workplace.

Organizational climate refers to employees' shared perceptions of the

work environment, which includes dimensions such as responsibility, participation, supervisor support, interpersonal relationships, and a culture of innovation. Based on the descriptive questionnaire results, the highest scores were recorded on the statements "I feel responsible for the quality of my work output" (mean 3.85) and "I am proud to be part of BPKP" (mean 3.83), indicating that the organizational climate at BPKP North Sumatra supports high work morale and institutional commitment. On the other hand, the statement "Workplace conflicts are handled openly" received the lowest mean score (3.46), suggesting that the aspect of transparency in conflict resolution still needs to be strengthened, so it does not hinder openness to technological change.

#### *Learning Agility Has a Positive and Significant Effect on Employee Performance*

The results of the fourth hypothesis test show that Learning Agility has a positive and significant effect on Employee Performance. This finding indicates that individuals with a high level of learning agility tend to have better adaptability and work responsiveness, which directly contributes to improved performance. Learning agility is not only a supporting factor in individual learning but also proves effective in enhancing overall task execution.

Learning agility is a critical characteristic for navigating complex and constantly changing work environments. This concept encompasses the ability to understand new situations, absorb information quickly, and adjust behavior based on past experiences. Based on the descriptive questionnaire results for this variable, all statements received high average scores, with the highest recorded on the statements "I am able to analyze complex situations with a logical approach" (mean 3.77) and "I make important decisions quickly during a crisis" (mean 3.77). These findings indicate that employees at BPKP North Sumatra possess strengths in strategic thinking and decision-making in critical situations, which significantly contributes to agile and targeted supervisory performance.

#### *Ambidexterity Does Not Have a Significant Effect on Employee Performance*

The results of the fifth hypothesis test indicate that Ambidexterity does not have a significant effect on Employee Performance. This result suggests that the ability of individuals or organizations to balance exploitation (efficiency) and exploration (innovation) has not yet been able to provide a direct and significant impact on employee performance achievement.

Ambidexterity is the capability of an organization or individual to simultaneously carry out work efficiency and encourage method innovation in order to adapt to environmental changes. Based on the descriptive questionnaire results, the statement with the highest average score is "Auditors are encouraged to balance efficiency and innovation"

(mean 3.83), which shows an organizational push to implement these two approaches in balance. However, there are also statements with lower scores such as "The organization has innovative development policies for auditors" (mean 3.46) and "BPKP utilizes learning from previous experiences" (mean 3.45), indicating that policies and systemic support for the development of ambidexterity are not yet evenly distributed or well-structured.

*Organizational Climate has a positive and significant influence on Employee Performance*

The results of the sixth hypothesis test show that Organizational Climate has a positive and significant effect on Employee Performance. This finding indicates that the more conducive the organizational climate, the higher the level of employee performance that can be achieved. A positive organizational climate creates a comfortable, collaborative work atmosphere and motivates employees to achieve optimal work results. This relationship confirms that performance is not only determined by technical competence but also by a supportive social and psychological environment.

Organizational climate reflects the shared perceptions of organization members regarding the policies, practices, and procedures in the work environment. The scope of this climate includes role clarity, a sense of job security, trust among coworkers, fairness, and openness of communication. The results of the descriptive questionnaire show that most statements fall into the high category. The highest scores are found in the statements "I feel responsible for the quality of my work" (mean 3.85), "I am proud to be part of BPKP" (mean 3.83), and "I understand the authority in assignments" (mean 3.82). These three statements reflect a high level of emotional and professional attachment between employees and the institution, thereby encouraging improvements in work quality and efficiency.

*The results of the hypothesis test indicate that Digital Transformation has a positive and significant effect on Employee Performance*

The results of the seventh hypothesis test show that Digital Transformation has a positive and significant effect on Employee Performance. This finding indicates that the digital transformation implemented within the organization contributes to improving the quality, efficiency, and productivity of employees' work. This relationship suggests that the utilization of information technology and digital systems can significantly strengthen individual performance and have a direct impact on the effectiveness of supervisory tasks.

Digital transformation involves the integration of technology into work activities, including the use of digital applications, data processing based on information systems, and online performance reporting. The digital transformation process does not occur instantly but goes through stages of cultural change, system restructuring, and strengthening

employee competencies. This transformation begins with planning technology that fits the organization's needs, followed by system implementation, socialization of usage to all employees, testing within real work scopes, and periodic evaluation and improvement. These stages ensure that digital transformation can truly be internalized and become part of a sustainable work process.

*Learning Agility has an indirect positive and significant effect on Employee Performance through Digital Transformation*

The test results for the eighth hypothesis show that Learning Agility has an indirect positive and significant effect on Employee Performance through Digital Transformation. This finding indicates that Digital Transformation acts as a mediator in strengthening the influence of Learning Agility on performance improvement. Individuals with a high level of learning agility tend to adapt more easily to new technologies, understand digital systems, and utilize them optimally in supporting task execution, thereby providing a tangible impact on employee performance achievement.

Learning Agility reflects an individual's capacity to quickly absorb new information, adjust work strategies based on environmental dynamics, and continuously learn from experience. Digital Transformation, on the other hand, provides technology-based tools and work environments that require high learning capabilities in their use. When these two aspects converge, an effective synergy is formed, creating a more adaptive, efficient, and productive work process.

*Ambidexterity has a positive and significant indirect effect on Employee Performance through Digital Transformation*

The test results for the ninth hypothesis show that Ambidexterity has an indirect positive and significant effect on Employee Performance through Digital Transformation. This finding indicates that although Ambidexterity does not have a direct effect on performance, this variable contributes to improving employee performance when mediated by Digital Transformation. The ability of individuals and organizations to balance exploration and exploitation activities simultaneously has been proven to encourage the effective use of digital systems, which ultimately enhances employee work effectiveness.

Ambidexterity reflects the balance between managing stable work efficiency and developing adaptive new innovations. Employees with high ambidexterity not only perform work procedures with discipline but also actively seek alternative approaches that are more relevant to current demands. This process strengthens the potential for digitalization by enabling employees to quickly adapt to updates in technology-based work systems.

*Organizational Climate has a positive and significant indirect effect on Employee Performance through Digital Transformation*

The test results for the tenth hypothesis show that Organizational

Climate has an indirect positive and significant effect on Employee Performance through Digital Transformation. This finding indicates that a supportive organizational climate will encourage the success of digital transformation, which ultimately contributes to improved employee performance. A healthy and open work environment creates ideal conditions for the implementation of digital systems and supports employees' adaptation to the overall digitization process.

Organizational climate plays a fundamental role in shaping employees' readiness to face technology-based changes. A work atmosphere that promotes collaboration, open communication, role clarity, and employee empowerment will facilitate the complex and ongoing digital transformation process. In this context, digitalization is not only about the application of technology but also about the readiness of behavior and work culture to embrace change.

### Conclusions

Based on the results of this study, several conclusions can be outlined as follows:

1. Learning Agility has a positive and significant influence on Digital Transformation at the BPKP Representative Office of North Sumatra Province.
2. Ambidexterity has a positive and significant influence on Digital Transformation at the BPKP Representative Office of North Sumatra Province.
3. Organizational climate has a positive and significant influence on Digital Transformation at the BPKP Representative Office of North Sumatra Province.
4. Learning Agility has a positive and significant influence on the Performance of BPKP Employees of North Sumatra Province.
5. Ambidexterity does not have a direct and significant influence on the Performance of BPKP Employees of North Sumatra Province.
6. Organizational climate has a positive and significant influence on the Performance of BPKP Employees of North Sumatra Province.
7. Digital Transformation has a positive and significant influence on the Performance of BPKP Employees of North Sumatra Province
8. Digital Transformation is proven to be a significant partial mediator in the relationship between Learning Agility and the Performance of BPKP Employees of North Sumatra Province.
9. Digital Transformation fully mediates the influence of Ambidexterity on the Performance of BPKP Employees of North Sumatra Province.
10. Digital Transformation also becomes a partial mediator in the

relationship between Organizational Climate and Employee Performance at the BPKP of North Sumatra Province.

For future research, it is recommended that studies not only examine the direct relationships between Learning Agility, Ambidexterity, Organizational Climate, Digital Transformation, and Employee Performance at the BPKP Representative Office of North Sumatra Province, but also explore additional factors that may influence these dynamics. These could include individual motivation, leadership styles, organizational culture, or technology readiness. Future researchers are also encouraged to conduct comparative studies involving other government institutions or organizations that implement similar digital transformation initiatives and human resource competencies. Such comparisons would provide broader insights and enhance the understanding of how these variables interact across different organizational contexts.

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