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Exploring the Alignment Between Top Management's Learning and Growth Perspective and Employee Perceptions in Auto Dealerships

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Abstract

This study's overarching goal is to ascertain whether or not a top car dealership's management and staff have reached a consensus on the learning and development perspective. Mixed methods research design was employed, utilizing both quantitative and qualitative data. Quantitative data came from the surveys regarding employees' perception on the company's implementation of learning and growth initiatives. On the other hand, qualitative data were derived from the responses of top management as regards their views on learning and growth that can impact the employee performance. The findings were indicative of a mostly positive connection between the viewpoint of the top management and employees as regards the learning and growth perspective. The survey dealt with many aspects of learning and growth that employees like the most, such as company-sponsored events, organizational goal alignment, program utilization, growth opportunities, feedback, leadership backing, participation in development plans, performance impact, and organizational values. Workers appreciated the company's efforts to implement these aspects of learning and growth that matches with the management's focus in terms of comprehensive staff development. More particularly, the prominent areas of concentration that top management has distinguished involved multiple coaching programs, which can be tailored to individual needs, employee recognition activities, maximizing technological resources, and fostering the company's creative and innovative culture. This study highlights the clear need and significance of matching top management's vision with the direct experiences of employees, which will eventually facilitate a beneficial atmosphere for the organization's learning and growth perspective. Consequently, the results of the survey and interviews led to the recommendation of strategies that are intended to improve employees' engagement, productivity, and the organization as the whole.

Keywords: learning and growth, leadership perspective, employee engagement, organizational culture, auto dealership.

1. Introduction

In today's fast changing automobile industry which is known for advanced technologies and changing preferences of customers (Bertoncello & Wee, 2015 as cited in Singleton, 2019), a

good alignment between top management's strategic vision and employees' perceptions is crucial for sustainable organization. This study is aimed at checking this alignment for the chosen top auto dealership organization, realizing the undisputed function of learning and growth in fostering the innovation and the sustainability (Kairu et al., 2013, as cited in Memon & Baladi, 2021). Management often emphasizes the need to improve employee skills, flexibility, creativity, and customer service quality, so, making these strategies matched with employees' real experiences and points of view are the main factors of their effectiveness. Lack of alignment can be revealed in the form of resistance, low enthusiasm and, decreased efficiency. Accordingly, the efficacy of these strategies mostly relies on the extent to which they align with workers' real-life encounters and views inside the firm. Thus, when there is a discrepancy between the vision of management and the perception of workers, it may result in resistance, reduced motivation, and eventually, a failure to accomplish the intended results.

There are several reasons why this research is important. Initially, it contributes to the field of organizational behavior and management studies, which is particularly related to strategic alignment and employee engagement. Secondly, institutionally the report of the results can be used as an indicator for the design of the effects of the new learning and growth initiatives to be installed at auto dealerships. Lastly, at the level of society, the goal is to improve communication and rampant between the manager and employees to build the environment that is supportive and productive. Therefore, through investigating this alignment within the auto dealerships context, the research aims to offer findings which could improve the efficiency of learning and development approaches, thus, the overall success and sustainability of the enterprise.

Through a case study that includes quantitative and qualitative data, this study is able to comprehensively analyze and explore the similarities and differences between the views of top management and employees' actual experiences. Finally, it is the alignment that is very important for the organization's culture, which will bring about the desired positive social change in the workplace.

2. Literature Review

The BSC and Learning and Growth Perspective.

The Balanced Scorecard (BSC) has primarily focused on learning and growth as a perspective and performance component. Kaplan and Norton introduced the Balanced Scorecard (BSC) in 1992 as a method for evaluating the overall performance of a company, taking into account both financial and non-financial factors. Kaplan and Norton proposed the balanced scorecard as a complete tool that allows top management and line managers in firms to effectively use "non-financial" information. This framework is a very efficient strategy for companies who recognize the limitations of just depending on financial data for strategic planning and decision-making (Bošković & Krstić, 2020). Over the last 30 years, the Balanced Scorecard (BSC) has been widely acknowledged as an effective and reliable framework for management and strategic planning. According to Jolović and Jolović (2020), the BSC became increasingly popular within ten years of its debut in the corporate world, particularly in most Fortune 1000 organizations.

According to Kaplan and Norton (1992) and Aryani and Setiawan (2020), the Balanced Scorecard (BSC) was formerly used as a performance indicator. The BSC framework, as established by Kaplan and Norton, focused on learning and growth, customer satisfaction, financial resources, and internal procedures as the four primary areas that firms should prioritize. By using these indicators, companies may precisely identify the key elements of their plan and steadily improve their cooperation and collaboration.

The Balanced Scorecard (BSC) is the focal point of this research because of its emphasis on learning and growth. This approach especially concentrates on the intangible assets of a firm, namely the expertise and capabilities of its personnel. Elmetwaly, Mansour, and Essawy (2022) maintains that skills and abilities are fundamental for enabling the internal activities that generate value. Sung and Choi (2018) claimed that with this BSC perspective, the strengths of a company may be enhanced through the use of its employees' unique skills and contributions. Furthermore, this approach includes not just human resources, but also the whole organizational context, which incorporates aspects such as culture, cooperation, and alignment. It also considers whether or not a high-quality information system is there and how efficient the operations are. According to González-Sanchez et al. (2017, as cited in Alenazy & Sweiti, 2022), the Balanced Scorecard (BSC)'s learning and growth component showcases the interplay between the company's employees, culture, and technology in enhancing the overall organizational strategy. Consequently, it highlights the execution of systems and strategies to enhance the efficiency of human resources, including approaches like training and professional development (Kundariyah et al., 2022).

The workforce, operational structures, and organizational alignment define the main factors affecting learning and development. Employee competency (including knowledge, training, and skills), information system quality (including databases, systems, and networks), and organizational alignment (including culture, leadership, and teamwork) are all factors that are considered from a learning and growth perspective. The parameters in question were examined in the research conducted by Kairu et al. (2013), as referenced in Memon & Baladi (2021). The work of Kaplan and Norton include intangible assets like as human, information, and organizational capitals (Memon & Baladi, 2021). Attaining exceptional performance in the other three perspectives is unattainable unless the goals specified in the learning and growth perspective are first fulfilled. An enduring characteristic of high-performance strategies is the significant allocation of resources towards people, systems, and procedures that augment an organization's capacities. Learning and advancement are intangible resources that enhance the attainment of organizational goals (Wahjudewanti, Tjakraatmaja, & Anggoro, 2021).

Importance of Organizational Alignment

Particularly in terms of attaining corporate goals and fostering a cohesive work environment, organizational alignment is a critical component determining the success of a company (Islam, Furuoka, & Idris, 2020). It addresses the extent to which managers, staff members, and leaders—all levels of an organization—share a common sense of the company's vision, objective, purpose, and strategic orientation. Organizational alignment ensures that every employee of the firm is

ESIC | Vol. 8.2 | No. 53 | 2024

striving toward the same goals, therefore enhancing performance, employee satisfaction, and overall company success (Achhnani, 2021).

Improving performance and attaining long-term development depend most on management's strategic objectives matching how people see or experience them. Kaplan and Norton, as referenced in Dahal (2022), argue that through their BSC approach especially within the Learning and Growth perspective, that organizational alignment increases an organization's capacity to create value by stressing internal processes, employee development, and organizational culture. Matching employee experiences with top management's views guarantees that strategies are applied and communicated properly all over the company.

Numerous studies have demonstrated the link between organizational alignment and employee performance. Employee perceptions of being aligned with the company's goals significantly impact their engagement and job satisfaction, which in turn affects organizational outcomes, such as performance and employee engagement (Jasinenko & Steuber, 2023). This is particularly important in auto dealerships, where frontline employees directly impact customer experience and long-term brand loyalty. Misalignment can lead to confusion, lack of motivation, and inconsistencies in performance across the organization (Majka, 2024).

Study Frameworks

Based on Kaplan and Norton's (1992) Balanced Scorecard (BSC), the study has its foundation on this framework specifically its Learning and Growth perspective. In order to inspire creativity and improve performance, the Learning and Growth perspective emphasizes the need of investing resources towards people, technology, and corporate culture (Ellelly, 2019). According to this perspective, a company's ability to regularly enhance staff skills, streamline processes, and change with the times will determine its ongoing success (Utomo, Machmuddah, & Setiawanta, 2019).

Moreover, the research heavily relies on the significance of Organizational Alignment Theory (Semler 1997, as cited in Rajagopal, 2021). This concept holds that reaching intended outcomes depends on the congruence between corporate strategy and the behavior and impressions of employees. This theory suggests that lack of alignment could result in inefficiency, lower staff engagement, and finally inability to reach strategic goals. The Organizational Alignment Theory will be used within the scope of this study to evaluate the degree to which the real-life experiences and viewpoints of employees reflect the managerial opinions on learning and development.

Relatively, as the purpose of this study is to investigate the correlation between the perspectives of the top management and the employee perceptions on learning and development initiatives, the research framework is organized based on two primary elements: the subjective observations provided by senior executives and the objective numerical information gathered from workers. The qualitative component of this study aims to get insights into the strategic intents and viewpoints of top management about learning and growth perspective. It aims to encapsulate the vision, objectives, and anticipations that management has established for the development and advancement of the business. On the other hand, the quantitative component, which involves employee perceptions, assesses the workers' perception of the execution and efficacy of learning

and development initiatives. It evaluates the employees' perception of the alignment of these strategies with their needs, the extent to which they contribute to their personal growth, and the level of support they provide to their work environment.

Correspondingly, the study focuses on the basic link between these two elements. To find any discrepancies or contradictions, the qualitative data on management's viewpoints were investigated in line with the quantitative data on employee perceptions. Analyzing these gaps helps the research to understand the underlying reasons of misalignment and offers recommendations for improving the alignment between employee needs and programs for growth.

Research Problem

This study investigates on the alignment of top management views and employee perceptions as regards learning and growth strategies in the auto dealership organization. Understanding how top management sees learning and growth, as well as, how employees see its application supports this research to find opportunities for growth and recommend solutions to promote a more aligned and efficient learning culture within the organization. More specifically, the following problems are addressed in this study:

- 1. How do employees of an auto dealership organization perceive the implementation of learning and growth strategies in their company?
- 2. How do top management view learning and growth perspective in terms of its effect on their organization's success?
- 3. How aligned are top management's views on learning and growth with the actual perceptions of employees on learning and growth strategies implemented by their auto dealership organization?
- 4. Based on the findings, what recommendations can be offered to improve the learning and growth initiatives of the auto dealership company?

3. METHODS

Using a mixed-methods approach, the study closely examined the perceptions of auto dealerships' surveyed employees in accordance with top management's views on learning and growth perspective. The concurrent triangulation method provided for the rich and complex information to fulfill the study's objectives and address its research problems.

Top managers, particularly Chief Finance Officers (CFOs), were purposefully chosen as sample and used semi-structured interviews to get their specific views. To ensure a diverse workforce representation, a stratified random sample of employees was also chosen. Thus, the strong basis for the study came from the mix of qualitative and quantitative data collection techniques.

Relatively, thematic study of the interviews revealed important perspectives on learning and growth development held by top management. Concurrently, descriptive statistics and

ESIC | Vol. 8.2 | No. 53 | 2024 1003

correlation/regression analysis in quantitative analysis helped to clarify employee perceptions and their relationship with demographic variables.

Combining the results of qualitative and quantitative data allowed the research to investigate the alignment (or differences) between top management's viewpoint and employee perceptions very well. This all-encompassing strategy offers a great contribution to the domain of organizational learning and growth.

4. RESULTS AND DISCUSSION

Employee-Participants Demographics

The survey participants is composed of 351 employees, including team members and line managers from a top auto dealership company in the Philippines. The following discussion analyzes the demographic composition of the study's participants to subsequently investigate their perceptions on the organization's learning and growth strategies or initiatives.

TABLE I SURVEY PARTICIPANTS' DEMOGRAPHIC PROFILE (N=351)

AGE	f	%
20 – 29	124	35.33%
30 - 39	124 81	35.33% 23.08%
40 - 49		
50 and above	22	6.27%
SEX	f	%
Male	174	50%
Female	177	50%
MARITAL STATUS	f	%
Single	187	53%
Married	164	47%
EDUCATIONAL ATTAINMENT	f	%
College/University	335	95%
Masters	14	4%
Doctorate	2	1%
LENGTH OF SERVICE	f	%
0 - 5 years	206	59%
6 - 10 years	68	19%
11 - 15 years	31	9%
16 - 20 years	20	6%
over 20 years	26	7%
JOB ROLE	f	%
Team Members	225	64%
Line Manager	126	36%

With most of the participants (70.66%), falling within the age ranges of 20–29 and 30–39, the workforce is somewhat young. This also implies that the dealership may give recruiting and keeping younger people top importance. Gender-wise, the sample is somewhat evenly split with 50% men and 50% women. Regarding the marital status, 53% of participants are

single, suggesting a more mobile and flexible profession. Regarding educational background, a sizable number (95%) of participants had degrees from colleges or universities, therefore indicating a well-educated workforce. Most of the participants (59%) have been employed in the dealership for one to five years, suggesting a somewhat new staff. Furthermore, in terms of job roles, 36% are line managers and most participants (64%) are team members. This implies that a sizable fraction of the workforce serves directly to customers or performs operational tasks. Overall, the age, gender, marital status, educational level, length of service, and job role, of the survey participants indicate a group with varied attributes. This diversity helps one to grasp the points of view and experiences of the employees of the dealership.

Auto Dealership Employees' Perceptions on the Organization's Learning and Growth Strategies and Initiatives

TABLE II EMPLOYEES' PERCEPTIONS ON THE COMPANY'S LEARNING AND GROWTH STRATEGIES

Aspects of	Learning and Growth Perspective	Mean	SD	Verbal Interpretation
1.	Company Support for Learning and Growth		0.42	High
2.	Alignment of Learning and Growth Initiatives with	3.17	0.42	High
Organizati	onal Goals			
3.	Effectiveness of Learning and Growth Programs	3.13	0.48	High
4.	Access to Learning and Growth Opportunities		0.44	High
5.	Feedback and Performance Evaluation	3.17	0.44	High
6.	Leadership Support for Learning and Growth	3.15	0.44	High
7.	Employee Engagement with Learning and Growth		0.45	High
Initiatives				
8.	Impact of Learning and Growth on Job Performance	3.16	0.46	High
9.	Alignment of Learning and Growth with Individual	3.18	0.44	High
Needs	-			-
10.	Organizational Culture and Learning and Growth	3.23	0.46	High

Note: 1.00 – 1.75: Very Low Level; 1.76 – 2.50: Low Level; 2.51 – 3.25: High Level; 3.26 – 4.00: Very High Level

The above table presents the results of employee perceptions regarding various aspects of learning and growth strategies within an auto dealership company. The overall ratings for all aspects fall within the range of 3.13 to 3.23, corresponding to the verbal interpretation of "High Level" for each dimension. This suggests that employees generally view the learning and growth strategies in their company positively.

The findings of employee perceptions on many facets of learning and growth in the auto dealership organization are shown below. Corresponding to the verbal meaning of "High Level" for every dimension, the general scores for all aspects lie between the range of 3.13 and 3.23. This implies that employees in this organization typically have good impressions of the learning and growth strategies or initiatives.

In terms of company support for learning and growth (mean = 3.18, SD = 0.42), employees perceived a high level of company support for their learning and growth. This shows that the dealership is considered as dedicated to provide tools and chances for professional growth. Likewise, the mean = 3.17, SD = 0.42 result in the aspect of alignment of learning and growth initiatives with organizational goals, indicates that employees understand how the initiatives advance the general corporate objectives. The aspect of effectiveness of learning and growth

ESIC | Vol. 8.2 | No. 53 | 2024

programs (mean = 3.13, SD = 0.48) was still rated highly. However, it scored slightly lower than other aspects, possibly suggesting that employees believe that there is still room for improvement in how these programs are implemented. The aspect of access to learning and growth opportunities (mean = 3.23, SD = 0.44) is one of the highest-rated dimensions, indicating that employees feel they have significant access to opportunities for learning and growth, which is critical for fostering continuous professional growth. In feedback and performance evaluation (mean = 3.17, SD = 0.44), employees rated this highly, suggesting that these mechanisms are viewed as supportive and constructive in terms of personal development and aligning individual performance with organizational expectations. As for leadership support for learning and growth (mean = 3.15, SD = 0.44) was also rated highly, reflecting employees' belief that their leaders prioritize and endorse learning and growth within the organization. Moreover, in employee engagement with learning and growth initiatives (mean = 3.18, SD = 0.45), was also perceived to be strong, reflecting active participation in and commitment to the learning programs offered by the company. In terms of the impact of learning and growth on job performance (mean = 3.16, SD = 0.46), employees believe that learning and growth strategies positively impact their job performance, contributing to better work outcomes and efficiency. As for alignment of learning and growth with individual needs (mean = 3.18, SD = 0.44), employees feel that the learning and growth initiatives meet their personal development needs, which suggests that the programs are flexible and personalized enough to accommodate diverse employee requirements. Finally, in the aspect of organizational culture and learning and growth (mean = 3.23, SD = 0.46), the culture within the organization is perceived as highly supportive of learning and growth, indicating that the company fosters a work environment conducive to professional development and continuous learning.

The results reveal that employees of the auto dealership firm see the learning and growth initiatives or strategies in favorable perspective. The "High Level" scores in all aspects show that staff members are typically happy with the way the firm supports their growth, the fit of these projects with corporate objectives and their personal requirements, and the whole effect on their job performance. Though all aspects are highly rated, none falls into the "Very High Level" category (3.26–4.00), suggesting that more can still be done. With a score of 3.13, the "effectiveness of learning and growth programs" notably scored lowest, indicating that some employees believe the initiatives can be more successful or better implemented.

The study also conducted an inferential analysis, specifically the parametric test, to determine the relationship of the relationship or statistical significance of the scores on employee perceptions on learning and growth strategies across different demographic variables, such as age, sex, marital status, educational attainment, length of service, and job role.

Employee Perception Scores Across Demographic Variables

TABLE III INFERENTIAL ANALYSIS OF PERCEPTION SCORES AND DEMOGRAPHIC DATA

Demographic Variable	Parametric Te	st Interpretation
	(p-value)	
Age	< 0.05	Statistically Significant
Sex	0.644837642	Not Statistically Significant
Marital Status	0.648695261	Not Statistically Significant

Educational Attainment	< 0.05	Statistically Significant
Length Of Service	< 0.05	Statistically Significant
Job Role	< 0.05	Statistically Significant

The parametric test revealed significant differences in employee perception scores on learning and growth strategies across various demographic variables. A p-value of less than 0.05 indicates that the resulting value is a very small number and very close to zero. These were seen in the results of age, educational attainment, length of service, and job role. The resulting pvalue for the age variable indicates a statistically significant difference in perceptions scores, suggesting that employees of different age groups may have varying views on learning and growth initiatives. Likewise, the statistically significant p-values for educational attainment and length of service suggest that employees with different levels of education and tenure may have varying perspectives on the company's implementation of learning and growth. It is possible that employees with higher education levels or longer tenures may have different expectations and needs regarding professional development. Moreover, the significant p-value for job role indicates that employees in different positions within the organization may have distinct views on learning and growth strategies. This suggests that the effectiveness of these initiatives may vary depending on the specific job requirements and challenges faced by employees in different roles. Conversely, the p-values for sex and marital status are not statistically significant, suggesting that these demographic variables do not significantly influence employee perceptions of learning and growth strategies or initiatives.

Overall, the findings suggest that demographic variables such as age, educational attainment, and length of service may influence employee perceptions of the company's learning and growth perspective. Nonetheless, further analysis is needed to understand the specific preferences and needs of different demographic groups and to tailor learning and growth initiatives accordingly.

Top Management Views on Learning and Growth Perspective

Top management, specifically the five (5) CFOs who participated in the interview, provided their insights about learning and growth perspective particularly in terms of its impact to organizational performance as driven by sustained employee satisfaction and active employee engagement. The subsequent discussion presents the result of thematic analysis employed in their interview responses regarding this topic.

TABLE IV THEMATIC ANALYSIS OF TOP MANAGEMENT'S VIEWS ON LEARNING AND GROWTH PERSPECTIVE

T ERDI ECTIVE			
Themes	Sub-themes	Significant Statements	
Performance evaluation and feedback	recognition of employees' accomplishments identification of areas for improvement culture of accountability and growth constructive criticism.	"regular performance evaluations and constructive feedback to employees [are ways] to recognize their contributions and address areas for improvement." (CFO1)	
Training and development programs	• allocation of resources for training and development	"investing in comprehensive training and development programs tailored to employees' needs is essential for equipping them with the skills and knowledge necessary for success." (CFO2)	

ESIC | Vol. 8.2 | No. S3 | 2024

	• provision of tailored training and development initiatives.	
Communication and transparency	 participation in decision-making process open communication transparency. 	"enhancing communication channels and transparency within the organization ensures that employees feel valued and informed." (CFO3)
Competitive compensation and benefits	competitive wage benefits packages awards based on performance opportunities for professional advancement.	"offering competitive compensation and benefits packages is crucial for attracting and retaining top talent and incentivizing high levels of job satisfaction." (CFO4)
Collaborative and inclusive work environment	 inclusive and supportive work environment improving teamwork and innovation collective problem-solving 	"fostering a collaborative and inclusive work environment promotes teamwork, innovation, and collective problem-solving." (CFO3)
Recognition and rewards	 public acknowledgement of outstanding accomplishments culture of appreciation and motivation. 	"recognizing and rewarding outstanding performance reinforces a culture of appreciation and motivation." (CFO4)
Employee well-being and work-life balance	wellness initiatives flexible work arrangements	"demonstrating a commitment to employee well-being and work- life balance supports employees in thriving both personally and professionally." (CFO5)

Themes	Sub-themes	Significant Statements
Career development and advancement	mentorship programs seminars leadership training professional development career progression.	"providing opportunities for career development and advancement empowers employees to take ownership of their growth and development." (CFO2)

During the interview, the CFOs were able to provide their view as regards the learning and growth perspective, particularly in terms of how it can make an impact to organizational success while further boosting employee satisfaction and employee engagement. In terms of sustaining or improving job satisfaction, the CFO-participants included the themes of performance evaluation and feedback, training and development programs, communication and transparency, and competitive compensation and benefits. In terms of performance evaluation and feedback, they emphasized the need of consistently giving workers with evaluations of their job performance, cultivating a culture of responsibility and development by acknowledging successes and pinpointing areas for improvement, leading to increased work satisfaction. This shows that the company's top management recognizes the value of performance evaluation as it provides chances for constructive criticism, encouraging workers to acknowledge their strengths and faults, and directing them towards professional growth. Likewise, training and development emerged as one of the themes in the interview responses of CFOs. It showed that the top

management acknowledges that investing in employees' skill sets is a fundamental principle of training and development programs. Employees report higher levels of job satisfaction when they participate in tailored trainings that address their specific needs and help them reach their professional goals. Another theme that was highlighted during the interview with top management is communication and transparency. This theme emphasized the need of creating channels for honest and open communication within the company. A more satisfied workforce is likely to be one in which employees are well-informed, valued, and given space to voice their opinions. Likewise, employees and supervisors benefit from stronger relationships when there is open and honest communication. This indicates that the organization values transparency and open dialogue, creating welcoming workplaces where employees may thrive in their roles and contribute to the company's success. The last theme that relates to job satisfaction is the competitive compensation and benefits. According to CFO 4, "offering competitive compensation and benefits packages is crucial for attracting and retaining top talent and incentivizing high levels of job satisfaction." This theme demonstrates that the company's top management recognizes that employees are more likely to remain satisfied and committed to their jobs when they get competitive pay and other benefits, such as performance-based incentives and opportunities for professional advancement. This highlights that investing in competitive pay and benefits is critical for keeping employees happy in their jobs and retaining them.

There were also themes related to employee engagement as a result of the interviews with top management, namely, collaborative and inclusive work environment, recognition and rewards, employee well-being and work-life balance, and career development and advancement. The theme on collaborative and inclusive work environment is shows the organization's commitment in promoting an inclusive and supportive work environment that honors diverse opinions, eventually enhancing cooperation, creativity, and collaborative problem. This perspective may lead to increase in innovation and creativity, employee engagement, and eventually boost organizational performance. The theme recognition and awards highlights that these opportunities are crucial to promote excellent behavior and maximize staff performance. Top management views recognition and celebration of employee success as a way to make them feel acknowledged and valued, thereby enhancing organizational morale and involvement. Another theme that emerged is employee well-being and work-life balance, demonstrating top management's acknowledgement of the company's efforts to give care for their employees by implementing wellness programs and providing flexible work hours to make them more invested, enthusiastic, and content in their work. Finally, the theme on career development and advancement. This shows that top management acknowledges the fact that employees are more inclined to take control of their professional growth and progress when they are motivated to participate in mentorship programs, seminars, and leadership training. Providing opportunities for professional development and advancement is essential to foster employee engagement and retention. An organization's investment in employee development programs leads to a highly engaged and productive crew.

Alignment of Top Management Views and Employee Perceptions on Learning and Growth Perspective

ESIC | Vol. 8.2 | No. S3 | 2024 1009

Based on the findings from the thematic analysis of top management interviews and the employee perceptions on the implementation of the learning and growth perspective, several points of alignment and potential discrepancies emerged from this study. There is alignment in the domain of performance evaluation and feedback as both top management and employees recognized the value and effectiveness of performance evaluations in driving growth and engagement. Additionally, there is alignment in the aspect of career development and advancement as both management and employees see career development opportunities as a positive aspect of the organization's learning and growth strategy. Furthermore, there is also clear alignment in the aspect of recognition and awards as top management saw this as important for enhancing employee engagement, and employees felt recognized for their development and contributions.

Conversely, there are some points of minimal discrepancy as regards the employee perceptions and top management view, which can serve as inputs for the improvement of existing learning and growth strategies and initiatives. In terms of training and development programs, this aspect was emphasized as key aspect of organizational performance and employee growth by the top management, and access to learning and growth opportunities was rated highly by the employees. However, the aspect of effectiveness of learning and growth programs was rated the lowest indicating concerns about the overall impact and execution. Thus, there is only a partial alignment in this aspect as the mentioned discrepancy may indicate a need for management to reassess the content, delivery, or outcomes of training initiatives. As for leadership support, communication and transparency, misalignment exists because while top management may believe that communication and transparency are adequately addressed, employees feel that leadership is not fully supporting or engaging with their learning and growth. This could point to a need for more visible leadership participation or support in learning initiatives, as well as better communication of these efforts to employees. Thus, management may need to take a more active role in promoting and participating in these initiatives to demonstrate their commitment to employee development. Moreover, there is discrepancy seen in terms of the impact of learning and growth to job performance. While top management likely expects that learning and growth initiatives directly impact job performance, employees rated the impact of learning and growth on job performance lower than other aspects. This highlights a potential gap in how the programs are structured or communicated. Employees may not perceive the direct benefits of these programs on their performance, possibly due to unclear outcomes or a lack of relevant, practical application. Management may need to reassess the linkage between learning and growth initiatives and measurable performance outcomes.

Overall, while there are several points of alignment between top management's strategic view on learning and growth and employee perceptions, notable discrepancies still exist. Addressing these gaps will require top management to take a more proactive role in improving the perceived effectiveness of learning programs, enhancing leadership involvement, and clearly linking learning initiatives to tangible job performance outcomes. By addressing these areas, the organization can further align its learning and growth strategy with employee expectations, resulting in higher satisfaction and performance.

5. CONCLUSIONS AND RECOMMENDATIONS

The study sought to understand the perceptions of both employees and top management within an auto dealership organization regarding the implementation and effectiveness of learning and growth strategies, as well as the alignment between these two perspectives. Given the findings of the study, the following conclusions can be drawn:

- Employees generally perceived the implementation of learning and growth strategies in the organization as positive. High ratings were given to various aspects despite some domains received relatively lower ratings, indicating that they believe that there is still room for improvement in the implementation of learning and growth perspective.
- Top management views learning and growth as essential drivers of organizational success, employee engagement, and overall performance, demonstrating their commitment to fostering an environment where employees can grow professionally.
- While there is broad alignment between top management's views and employee perceptions, discrepancies exist in key areas. The discrepancies suggest that management may need to re-evaluate how learning and growth strategies are executed.

Overall, the results of the study recognizes the significance of learning and growth in the organization, as well as, highlights important areas for improvement in terms of program effectiveness, leadership involvement, and measurable impacts on job performance.

Therefore, this research recommends the following:

- The organization should conduct periodic reviews and assessments of its learning programs, actively seeking employee feedback to fine-tune and enhance their effectiveness.
- It is suggested to provide more structured guidance and involvement from leadership to help ensure that learning initiatives are better integrated into day-to-day operations and have a more tangible impact on performance.
- The organization should engage in more direct and transparent communication with employees regarding the specific goals of learning programs and how these align with organizational success.
- Tailored development programs that address both individual career growth and organizational objectives should be prioritized.
- Management should re-evaluate the execution of learning and growth strategies by holding regular feedback sessions with employees to identify gaps in their experiences.

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ESIC | Vol. 8.2 | No. S3 | 2024

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