

Strategic Planning, Organizational Learning, And Villages Own Enterprises Performance: Mediation of Organizational Sustainability

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Abstract. The study analyzes strategic planning and organizational learning on the village's own enterprise (VOE) performance with organizational sustainability as a mediation. The population in this study was 136 VOE spread throughout Bengkalis Regency. The collection technique used a questionnaire distributed online via Google Forms. Respondents were VOE managers consisting of directors, secretaries, supervisors, and treasurers of VOE. In total, 424 respondents were part of the study. Testing using SEM PLS showed that strategic planning resulted in improved performance and sustainability of VOE organizations in Bengkalis Regency. Organizational learning had an effect on organizational sustainability rather than directly boosting VOE performance. The study's results also proved that organizational sustainability could mediate the impact of strategic planning and organizational learning on the effectiveness of VOE in Bengkalis Regency. This study has practical implications for the importance of good strategic planning and organizational learning to enhance the sustainability and VOE's success. Therefore, it is essential to enhance the skills of VOE managers through training.

Keywords: Strategic Planning, Organizational Learning, Villages Own Enterprises, Performance, Organizational Sustainability
Introduction

This Rural improvement has gained recognition from professionals and researchers in many regions. Development is not only centered in urban areas but has also begun to shift to rural areas. This aims to reduce economic inequality between urban and rural residents (Giannakis & Bruggeman, 2020). Many countries have begun to establish rural enterprises whose purpose is to help the rural economy. For example, in China, the establishment of Township and Village Enterprise (TVE) was established to help the economy of rural areas (Kania et al., 2021), Even in Britain the increasing supply of goods and services is focused on rural enterprises (Phillipson et al., 2019; Basri, Nurmayanti, et al., 2024)

The establishment of Village-Owned Enterprises (VOE) in Indonesia is one strategy to encourage village development. The establishment of VOE is stipulated based on regulation, the goal is to advance the rural economy by maximizing the Village Resources potential (SDD), encompassing both

human capital and natural assets, to enhance community well-being and increase Original Village Income.

Village-owned Enterprise has two roles, namely as a community entity dedicated to offering services that enhance the well-being of village residents, while also ensuring financial independence to sustain its activities and boost the village's revenue (Basri, Taufik, Yasni, et al., 2023). The effectiveness of VOEs is measured by their ability to perform their dual functions successfully. These enterprises are deemed successful when they effectively contribute financially to the village and also provide essential services that address community needs. When Enterprises owned by village meet both functions, they are regarded as having successfully attained their organizational objectives (Sari et al., 2021)

Bengkalis Regency is among the regions in Riau Province that have implemented the scope of Village-Owned Enterprises (VOE) close to Law Number 18 of 2007 regarding VOE. The number of VOE in Bengkalis Regency that has been formed is 136 VOE

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and in all villages, there are VOE brand outlets. However, the difficulties of VOE in financial and social aspects are a phenomenon that occurs. Many VOE in Bengkalis Regency have the inability to get profit for the VOE organization, then in terms of social VOE have limitations in management (Ningsih, 2020). Of the 136 VOE established in Bengkalis Regency, only 82 VOEs fall into the advanced category, while majority are classified under the growing and developing class. This shows that there is still a need for better VOE management.

Previous research shows that to achieve better VOE performance, business planning is needed so that Bumde managers can make better plans (Basri, Taufik, & Yasni, 2023). Likewise, research on social organizations states that social organizations must follow best practices, including business planning and evaluation, management, accounting and finance, and operations management (Leung et al., 2019; Finkler et al., 2022). Although prior research tested business planning in VOE (Basri, Taufik, & Yasni, 2023), it is essential to see the importance of strategic planning being carried out. Previous research also shows the importance of strategic planning in improving company performance (Araújo et al., 2022; Alosani et al., 2020; Teixeira & Junior, 2019; George et al., 2019; Eadie, 2018). However, the immediate influence of strategic planning on company performance is still diverse (George et al., 2019). According to Barbosa et al. (2020), sustainable strategy planning has an impact on the long-term viability of small firms.

Apart from the importance of strategic planning, organizational learning is also important in increasing organizational sustainability (Kordab et al., 2020). Organizational learning serves as a key strategic tool for achieving sustained success and is crucial for thriving in a competitive landscape. Tortorella et al. (2020) stated that organizational learning serves as a crucial strategic tool for overseeing long-term organizational success and has emerged as a vital concept for thriving in a competitive landscape. Previous research shows that organizational learning affects organizational performance (Ketrapakorn & Kantabutra, 2019). However, the study did not discuss whether organizational learning could influence sustainability.

A study by Bilan et al. (2020) and Basri, Yasni, et al. (2023) found that corporate learning influences the sustainability of the organization. Other studies have also found that business sustainability has a major effect on company success (Poursoleyman et al., 2022).

Barbosa et al. (2020) found that strategic planning has an impact on organizational sustainability. There has been a wide range of studies examining how sustainability affects company performance, especially how sustainability affects financial performance, for example (Kravchenko et al., 2019; Rauter et al., 2019; Hou, 2019), economic performance (Bilan et al., 2020). However, the influence of sustainability on social enterprises of Village-Owned Enterprises (VOE) is still rarely found. Several studies discuss sustainability in rural companies such as Lăzăroiu et al. (2020) found that organizations progress to the stage of developing superior environmental management practices to attain corporate sustainability by employing participatory decision-making. This is also evidenced in research by Basri, Yasni, et al. (2023) that organizational sustainability fosters improvement on the social and economic performance of social companies

The preceding description demonstrates the significance of strategic planning and organizational learning in increasing organizational success. This study investigates the impact of strategic planning and organizational learning on organizational performance, especially VOE. This research also investigates the mediation of organizational sustainability.

Theoretical Framework

This research utilizes the Resource-Based View (RBV) theory to clarify the connections between variables. The Resource-Based View (RBV) theory was initially developed by (Wernerfelt, 1984). The RBV theory argues that resources and capabilities play a crucial role for companies because they represent the principles or foundation of competitiveness and company performance. The Resource-Based View (RBV) theory highlights that organizational performance hinges on leveraging internal resources as a competitive advantage. This includes both tangible assets, like machinery and capital, and intangible assets, such as technological expertise, valuable human resources, a robust organizational culture, effective processes, and high-quality service (Wernerfelt, 1984). According to Barney (1991), organizations are capable of managing their internal resources, including both tangible and intangible assets well, enabling the organization to gain a competitive edge (Tyas & Januari, 2023)

Strategic Management Theory: A Stakeholder Approach by Freeman (1984). This stakeholder theory states that the well-being and achievement of a company are highly dependent on the company's capability to align the interests of stakeholders. This stakeholder theory emphasizes the rights of all company stakeholders to obtain information from the company about all organizational activities that have a relationship with stakeholders. The information that is the right of stakeholders is economic and qualitative. Therefore, the company tries to voluntarily disclose this information regarding organizational activities related to stakeholders (Puspitaningrum & Indriani, 2021)

Hypothesis Development

The Impact of Strategic Planning on Performance and Sustainability

The relationship between strategic planning and performance can be explained by the Resource Based View (RBV) theory. RBV encourages organizations to identify and analyze the organization's unique and valuable resources. In strategic planning, focusing on these resources allows organizations to maximize existing potential and optimize performance. (Al-Qudah et al., 2020). RBV theory also indicates that firms must constantly develop and renew resources in order to remain competitive in the market. Strategic planning that prioritizes sustainability ensures that companies not only survive but also grow in the long run (Barney et al., 2011; Barney et al., 2021)

Strategic planning is also said to have an important role in ensuring that all members of the organization work towards the same goal (Nahak & Ellitan, 2023) The Resource-Based View (RBV) focuses on making strategic decisions, enhancing human resources, and effectively managing, identifying, developing, and utilizing critical resources to maximize the value of the firm. Resource factors play a crucial role in determining whether an organization will succeed or fail. (Lubis, 2023). Strategic planning in VOE is useful for determining the initial design for achieving goals, in which the vision and mission of the organization are also developed and the organization's long-term goals are determined, in addition, in this case, it is also important to determine alternative strategies that can be used at certain times. The ability to determine this strategy formulation is also a rational and structured

result determined by the leadership of the organization so that the procedures for achieving these goals.

Are also included in this formulation. This strategic planning is also carried out through an adequate process and progress, this is because this planning is closely related to the achievement of the organization's long-term goals (Safitri, 2021).

Strategic planning capability shows the company can gain a sustainable competitive advantage when it manages its resources in a way that makes its outputs difficult for competitors to replicate, thus creating barriers to competition. Therefore, good strategic planning has an impact not only on organizational performance but also on organizational sustainability.

The research results also show strategic planning in improving company performance (Araújo et al., 2022; Alosani et al., 2020; Teixeira & Junior, 2019; George et al., 2019; Eadie, 2018). Then the research by Barbosa et al. (2020) shows that strategic planning affects sustainability. According to the description above, it is hypothesized that:

H1: Strategic planning has a positive impact on BUMDe's performance

H2: Strategic Planning has a positive impact on Organizational Sustainability

The Impact of Organizational Learning on Performance and Sustainability

The Resource-Based View (RBV) theory emphasizes the importance of internal resources and capabilities that develop through learning processes. Organizational learning enhances the accumulation of knowledge as a valuable resource (Antunes & Pinheiro, 2020). This knowledge, including employee skills and experience, becomes a strategic asset that can be used to improve innovation and operational efficiency. Organizations that can learn from experiences, both positive and negative, have a better capability to adapt to environmental changes (Alfawaire & Atan, 2021)

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H3: Organizational learning has a positive impact on VOE's Performance

H4: Organizational learning has a positive impact on organizational sustainability

The Influence of Organizational Sustainability on Organizational Performance

Stakeholder theory explains that sustainability has a significant impact on organizational performance through Long-Term Value Creation. Organizations that integrate sustainable practices into their strategies can create long-term value (Bildnerback, 2024). By considering the interests of all stakeholders, including communities, customers, and employees, organizations can build a positive reputation and higher loyalty.

Sustainability capacity in organizations is characterized by three main elements: organizational competence, encompassing social welfare and

management abilities; environmental competence, which involves applying the five Rs (repair, redesign, recycle, reuse, and reduce), along economic competence, which includes competition driven by the market and innovation (Dzhengiz & Niesten, 2020). By nurturing enduring connections with stakeholders both within and outside the company, and harmonizing these relationships with sustainability goals, businesses can achieve a cohesive and enhanced strategic vision (Saavedra Garcia, 2022)

In line with stakeholder theory (Freeman, 1984), organizations that pay attention to the social environment can influence public trust which ultimately exerts an influence on company performance. Research results Basri, Yasni, et al., (2023) state that organizational sustainability positively influences organizational performance, as well as.

H5: Organizational Sustainability affects VOE'S Performance

The Influence of Strategic Planning on the Performance of Village-Owned Enterprises Mediated by Organizational Sustainability

Number etc Strategic planning will direct and process the intuition, ideas, and creativity of organizational personnel into a vision for the future. Strategic planning is a plan for the long term, where the strategic planning includes the company's mission and the statement of organizational goals to be achieved and has been agreed upon together. Strategic planning emphasizes that corporate decision-making in dealing with a dynamic and continuous external environment is important. Charisma (2019) states that strategic planning's contribution to a company's success in facing continuous changes in the economic environment is not only in providing the right plan but is more focused on the role of strategic planning in involving all personnel, understanding the strategy that the company will determine will thus facilitate the implementation of the company's strategy itself (Hernawan, 2023).

RBV theory suggests that companies can identify both tangible and intangible resources they possess and assess their capability to sustain a competitive edge over rivals. In essence, a company that successfully maintains a competitive advantage demonstrates an ability to exceed the average performance of its competitors (Muharram, 2017). According to a study (Barbosa et al., 2020) which indicates that strategic planning has an impact on

sustainability and research (Basri, Yasni, et al., 2023) reveals that organizational sustainability positively affects Bumde's performance, so the hypothesis derived is:

H6: Strategic Planning Influences VOE'S Performance Mediated by Organizational Sustainability

The Influence of Organizational Learning on Performance Mediated by Organizational Sustainability

The influence of organizational learning on sustainability and performance is explained by RBV theory and stakeholder theory as explained previously. Organizations that actively engage in stakeholder learning can better understand their needs and expectations. This enables organizations to tailor more relevant sustainability strategies, improve stakeholder relationships, and create greater value.(Eweje et al., 2021)

Check Through the company or organization, the personnel involved in it are directed and continuously develop their abilities to achieve the expected results, better thinking patterns, openness to accommodate aspirations, and individuals involved in it continuously together continue to learn. In organizational learning, an interactive learning process is needed to manage changes in the dynamic internal and external environment of the organization and the concepts used in the organization to describe the activities that occur in the organization. Sharing information and cooperation among all members of the organization are determining factors for the success of the organization that encompasses the entire organization and different levels of the organization (Charisma, 2019) Sustainability is frequently viewed as a long-term objective or vision. Achieving this requires organizational learning, which is a crucial strategic tool for ensuring enduring corporate success. It has emerged as a crucial idea for ensuring organizational longevity in a competitive landscape. Study Basri, Yasni, et al. (2023) organizational sustainability can mediate organizational learning towards VOE performance. As previously noted, organizational learning within VOEs, through the enhancement of expertise and abilities, can positively impact business continuity. This, in turn, can lead to improved social performance, particularly in terms of community service

H7: Organizational Learning Influences VOE's Performance Mediated by Organizational Sustainability

Research Method

This research was carried out in Bengkalis Regency, Riau Province with the object of research being Village-Owned Enterprises located in Bengkalis Regency. The study's population consisted of all Village-Owned Enterprises (VOEs) in Bengkalis Regency totaling 136 respondents. Respondents in this study were VOE managers consisting of VOE advisors/village heads, directors, secretaries, treasurers, and supervisors. Each VOE was sent 5 questionnaires. Thus, the total questionnaires expected to be returned were 680 respondents.

Data was collected through the distribution of questionnaires either directly or via Google Forms for respondents who could not be found.

The operational definition of each variable is presented in Table 1:

Variables	Operational Definition	Indicator
VOE Performance	Callahan, (2007);(Rahayu, 2020) explain that financial performance is an achievement achieved by a company that is expressed in monetary value and is usually described in the company's financial report. (Nasruddin and Misaridin, 2014);(Kurmianto & Iswanu, 2021) A social enterprise is a business entity focused on addressing social issues, aiming to generate profits while fulfilling its social mission	indicators used for financial performance and social performance (Basri, Yasni, et al., 2023) 1. Profit level, 2. Revenue growth rate, 3. Productivity levels, and 4. Capital increase 5. Loyalty, 6. Employee Satisfaction, 7. Market Share of Public Satisfaction
Strategic Planning	Asmarani, (2016);(Charisma, 2019)The definition of strategic	According to Allison, et al., (2005); Kharisma, (2019)

Organizational Learning	<p>planning is long-term planning that explains the company's mission and goals that have been mutually agreed upon</p> <p>(Lukito, 2018);(Hernawan, 2023)Organizational learning is a state in which organizations or companies continuously learn to increase their capacity to change</p>	<p>strategic planning indicators include:</p> <ol style="list-style-type: none"> 1. Accuracy of strategic objectives 2. Employee involvement in strategic planning 3. Continuous strategy updates <p>Creating alternative strategies</p> <p>Organizational learning indicators according to (Basri, Yasni, et al., 2023)</p> <ol style="list-style-type: none"> 1. Commitment to learning, 2. Sharing the vision, 3. Open-mindedness, and 4. Intra-organizational knowledge sharing
Organizational Sustainability	<p>sustainability from a business perspective is the adoption of business strategies and activities that meet the current needs of the company and its stakeholders while protecting, maintaining, and enhancing the human and natural resources that will be needed in the future (Wardhani & Rahadian, 2021)</p>	<p>According to (Basri, Yasni, et al., 2023) Sustainability indicators consist of:</p> <ol style="list-style-type: none"> 1. environment, 2. social and 3. economy

The data analysis method employed is the Structural Equation Modeling (SEM) using SMART PLS. This technique was chosen because SEM-PLS is a powerful technique and is suitable for latent or unobserved variables. (Ghozali, 2014). SEM PLS analysis is divided into the outer model testing stage which is data quality testing and inner model testing for model fit testing and hypothesis testing.

Result and Discussion

Out of the 680 questionnaires sent throughout the Village-Owned Enterprises in Bengkalis Regency, 424 questionnaires were returned., yielding a response rate of 62%. Respondent characteristics are presented in Table 2.

Table 2
Respondent characteristics

Respondent Characteristics	Category	Frequency	Percentage
Age	18 - 30	129	30%
	31 – 45	223	53%
	>45	72	17%
Gender	Man	424	67%
	Women	138	33%
Education	High school/equivalent	424	35%
	D1/D2/D3	66	16%
	S2/S3	22	5%
	Other	3	1%
Position	Village head	124	29%
	Director of VOE	93	22%
	Supervisor	49	12%
	Secretary of VOE	51	12%
	Treasurer	107	25%
		424	

Outer Model Test Results

The measurement model in this study includes strategic planning variables, organizational learning, organizational sustainability, and VOE performance which are measured reflectively. Outer model testing starts from the validity and reliability test stage. Validity assessment involves evaluating convergent validity and discriminant validity. Reliability assessment utilizes Cronbach's alpha and composite reliability measures.

Validity testing uses loading factor values and AVE (Average Variance Extract). (Ghozali, 2022) said loading factor to be high if the components or indicators correlate more than 0.70 and the AVE value > 0.5. The loading factor and AVE values are presented in Table 3.

Table 3
Factor Loading and AVE

Variables	Mensurement items	Loding factor	AVE	Cronbach 's alpha	Composite reliability (rho-a)
(X1)	PS1	0.733	0.671	0.836	0.854
	PS2	0.787			
	PS3	0.877			

(X2)	PS4	0.871			
	PO1	0.772	0.660	0.897	0.902
	PO2	0.811			
	PO3	0.834			
	PO4	0.827			
	PO5	0.814			
(Z1)	PO6	0.816			
	KO1	0.781	0.648	0.891	0.893
	KO2	0.763			
	KO3	0.783			
	KO4	0.835			
	KO5	0.824			
(Y)	KO6	0.840			
	Y1.1	0.824	0.642	0.937	0.938
	Y1.2	0.848			
	Y1.3	0.850			
	Y1.4	0.849			
	Y2.1	0.700			
	Y2.4	0.759			
	Y2.5	0.785			
	Y2.6	0.813			

The convergent validity test reveals that all indicators have loading factor values exceeding 0.7. This indicates that the validity test results confirm that all measurement items are valid for assessing latent variables, thus deeming the indicators as valid.

Furthermore, discriminant validity uses the Fornell-Larcker criteria. Variables are said to be valid if they show a correlation value between the square root of AVE (average variance extract) is greater than the correlation of other variables (Sholihin & Ratmono, 2021). Discriminant validity testing is presented in Table 4.

Table 4
Discriminant validity test

	Government Support	Organizational Sustainability	VOE Performance	Organizational Learning	Strategic Planning
Organizational Sustainability	0.467	0.805			
VOE Performance	0.484	0.775	0.801		
Organizational Learning	0.599	0.593	0.537	0.813	
Strategic Planning	0.534	0.609	0.569	0.662	0.819

According to Table 4, the square root of the AVE values for each latent variable, shown along the diagonal, is higher than the correlations with other latent variables. This suggests that the measurement model is generally valid. Additionally, the results of the Reliability test are provided in Table 3. From Table 3, the reliability test and Cronbach's alpha, the composite reliability value is > 0.70, meaning that the values of all constructs meet reliability, so it can be concluded that all constructs have good reliability (Ghozali & Latan, 2015).

Inner Model Test Results

The first inner model test is the model fit test. The model fit test uses the R Square value. The R Square value for VOE performance is 0.679 which indicates that the model is quite good. This means that as much as 67.9% of Bumde's performance can be explained by strategic planning variables, organizational learning, and business sustainability. The Path Coefficient and P Value which show their influential hypothesis for direct hypothesis testing can be seen in Table 5

Table 5. Direct Effect and Indirect Effect

Hypothesis		Original sample (O)	T statistics ((O/STDEV))	P values	Information
H1	Strategic Planning (X1) -> VOE Performance (Y)	0.102	2.166	0.030	Accepted
H2	Strategic Planning (X1) -> Organizational Sustainability (Z1)	0.384	5.197	0.000	Accepted
H3	Organizational Learning (X2) -> VOE Performance (Y)	0.014	0.258	0.797	Rejected
H4	Organizational Learning (X2) -> Organizational Sustainability (Z1)	0.339	5.077	0.000	Accepted
H5	Organizational Sustainability (Z1) -> VOE Performance (Y)	0.649	16.991	0.000	Accepted
H6	Strategic Planning (X1) -> Organizational Sustainability (Z1) -> VOE Performance (Y)	0.249	4.971	0.000	Accepted
H7	Organizational Learning (X2) -> Organizational Sustainability (Z1) -> VOE Performance (Y)	0.220	4.780	0.000	Accepted

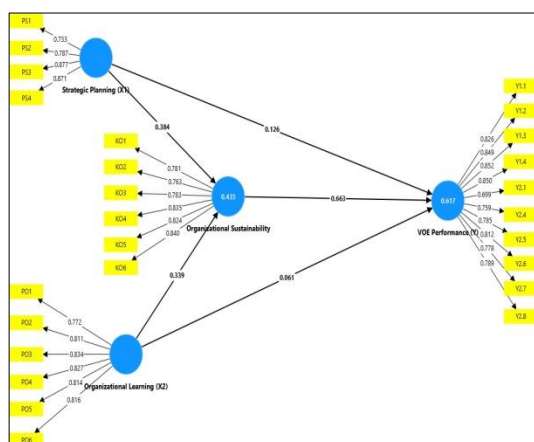


Fig.1. Structural Equation Model

Results and Discussion

The influence of strategic planning on VOE performance.

The hypothesis test results (H1) indicate that strategic planning significantly impacts VOE performance, with a p-value of 0.030 (<0.005) and a path coefficient of 0.102. These results indicate that strategic planning that is implemented well will improve VOE performance. It can be seen in

The field regarding VOE performance by carrying out well-organized strategic planning such as setting strategic goals based on external conditions, carrying out strategic updates continuously, and developing alternative strategies can improve VOE performance. The Resource-Based View (RBV) theory emphasizes the significance of strategic choices, maximizing human resources, and efficiently managing, identifying, developing, and leveraging key resources to increase organizational value. The success or failure of an organization is largely contingent upon these resource factors (Sandner & Block, 2011). A competitive advantage for an organization is derived from a business strength that is bolstered by high-quality resources within a strategic, cohesive, and interconnected resource management system. The success or failure of a business is significantly influenced by competitive factors (Lubis, 2023). The findings of this study corroborate the research (Araújo et al., 2022) (Alosani et al., 2020) (Teixeira & Junior, 2019) (George et al., 2019) (Eadie, 2018) that strategic planning can improve organizational performance.

The Influence of Strategic Planning on Organizational Sustainability

The results of the hypothesis test (H2) reveal that strategic planning positively impacts organizational sustainability, as evidenced by a p-value of 0.000 (<0.005) and a path coefficient of 0.384. This indicates that implementing strategic planning is crucial for achieving organizational sustainability. Strategic planning sets strategic goals based on external conditions, carries out strategic updates continuously, and develops alternative strategies, this has an impact on organizational sustainability.

In line with the Resource-Based View (RBV) theory, which suggests that a company achieves a sustainable competitive edge when its resources are managed in a way that makes its outputs difficult for competitors to replicate, thus creating barriers to competition (Mahoney and Pandian, 1992). Strategic planning is an internal resource that supports companies in achieving sustainable competitive advantage, through the unique resources they have, these resources cannot be easily purchased, transferred, or imitated, and simultaneously indirectly their rarity provides benefits to the Company (Khotimah, 2017)

The findings of this study align with those of previous research conducted (Sopandi et al., 2022) and (Barbosa et al., 2020) that strategic planning has an impact on sustainability.

The Influence of Organizational Learning on VOE Performance

The hypothesis test results (H3) indicate that organizational learning has a negative effect on VOE performance, with a p-value of 0.797 (>0.005) and a path coefficient of 0.649. This suggests that organizational learning does not directly enhance VOE performance. The reason is that organizational learning requires significant time to manifest, and therefore does not immediately impact organizational performance.

The impact of learning such as skills training for organizational members requires prior expertise and this is achieved in a not short time. This finding aligns with the study (Agung, 2023) which also concludes that organizational learning does not significantly impact performance.

The Influence of Organizational Learning on Organizational Sustainability

The results of the hypothesis test (H4) organizational learning has a positive effect on organizational sustainability, this is indicated by the p-value of 0.000

(<0.005) with a path coefficient value of 0.399. The results of this study indicate that organizational learning supports organizational sustainability. Learning that has been established such as participating in training or seminars to improve my skills related to tasks at VOE, motivation to continue learning has an impact on organizational sustainability. (Prasetyo & Salabi, 2022) state that organizational learning changes the individual paradigm to continue learning and improving competence, making it easier for organizations to innovate to achieve organizational sustainability.

By the Resource-Based View Theory (RBV) which uses organizational resources to improve and enhance the quality of knowledge resources by turbulent environmental changes, organizational learning capabilities are very necessary (Pudjiarti & Putranti, 2020)

The results of the study are in line with the research. Likewise, research (Kordab et al., 2020) (Basri, Yasni, et al., 2023) shows that organizational learning has an impact on organizational sustainability.

The Influence of Organizational Sustainability on VOE Performance

The results of the hypothesis test (H5) indicate that organizational sustainability positively affects VOE performance, as evidenced by a p-value of 0.000 (<0.005) and a path coefficient of 0.649. The findings of this study suggest that organizational sustainability implemented by VOE such as adopting environmentally friendly practices in its operations, carrying out greening and waste management activities, creating sustainable jobs for the community, often carrying out social activities, and evaluating social impacts, these things play an important role in VOE performance. The results of This study also align with the findings of prior research (Basri, Yasni, et al., 2023) which asserts that organizational sustainability positively affects the performance of VOE organizations. The data also indicates that VOEs that remain operational demonstrate their ability to deliver quality services to the community and enhance community welfare.

In line with the stakeholder theory (Freeman, 1984) organizations that pay attention to the social environment can influence public trust which ultimately has an impact on company performance. This research support (Basri, Yasni, et al., 2023) state that organizational sustainability has a positive effect on organizational VOE's performance.

The Influence of Strategic Planning on VOE Performance with Organizational Sustainability Mediation

The results of the organizational sustainability test as a mediator exert a beneficial influence on strategic planning and VOE performance. This is indicated by a p-value of 0.000 (<0.005) with a path coefficient of 0.249.

VOE that adopt organizational sustainability practices such as adopting environmentally friendly practices in their operations, carrying out greening and waste management activities, and creating sustainable jobs for the community, have better performance.

This supports Kolyasnikov & Kelchevskaya (2020) that strategic planning such as setting strategic objectives based on external conditions, carrying out strategic updates continuously, and developing alternative strategies can have an impact on the sustainability of the organization which will ultimately improve the organization's performance.

The findings of this study reinforce the theory of RBV theory, it is explained that this theory can provide encouragement or motivation in formulating and implementing strategies to be able to face competition from other business organizations and also to achieve business goals optimally. This study also supports research (Barbosa et al., 2020) which shows that strategic planning has an impact on sustainability, and research (Basri, Yasni, et al., 2023) stated that organizational sustainability positively affects VOE performance.

The Influence of Organizational Learning on Performance VOE with Organizational Sustainability Mediation

The results of the organizational sustainability test as a mediator contribute positively to organizational learning and VOE performance. This is indicated by a p-value of 0.000 (>0.005) with a path coefficient of 0.220. Thus, it can be concluded that organizations that carry out learning will have an impact on organizational learning which ultimately has an impact on improving their performance.

The findings of this research reinforce (Do et al., 2022) that in organizational learning, an interactive learning process is needed to adapt to shifts in the dynamic internal and external setting of the organization and the concepts used in the organization to describe the activities that occur in the organization. Organizations that carry out learning can pay attention to environmentally friendly and social practices to

support social and environmental needs. This shows that organizational learning has an impact on sustainability.

This study's results are consistent with prior research (Basri, Yasni, et al., 2023) that organizational sustainability can mediate organizational learning toward VOE performance.

Conclusion

According to the outcomes of the analysis conducted, it indicates that strategic planning enhances the performance and sustainability of VOE organizations in Bengkalis Regency. Organizational learning does not directly influence the enhancement of VOE performance but affects organizational sustainability. The study's findings also demonstrate that organizational sustainability can mediate strategic planning and organizational learning on VOE's performance in Bengkalis Regency.

Limitations

Although most of the research objectives can be achieved, several limitations are present in this research, including, the study was only carried out on VOE in Bengkalis Regency, so it cannot be generalized more widely. The variables used are only related to the organization's internal resources and there are many possibilities to use other variables in the context of external resources that encourage increased VOE performance. Therefore, further research can develop this study, both by expanding the research area, and examining other variables that have not been studied in this study.

This study has implications theoretically supporting the RBV theory (Wernerfelt, 1984) which states that organizational success can be achieved by increasing organizational resources. In this case, good strategic planning, and organizational learning. This study also aligns with the stakeholder theory (Freeman, 1984) that organizations that emphasize social and environmental interests contribute to company performance.

Practically, this research can be input for VOE to improve organizational learning and make better strategic planning. Therefore, it is necessary to hold managerial skills training.

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