



The effect of Interactive Use of Budget, Career Development Opportunities and Perceived Supporting on Job-Satisfactions

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Abstract

Purpose – This paper to analysis the effect of interactive use of budget (IUB), career development opportunities (CDO) and perceived supporting upper management level (PSM) on job satisfaction of employee (JSE) in the Indonesia state corporation.

Design/methodology/approach – This research has collected data form low-level management division offinance, marketing, and planning within Indonesian's Corporation various industry. The data collections are 69 of firm. Hypotheses were tested using both quantitative and qualitative data collected by questionnaire survey and post-survey interviews some respondents.

Findings – The data indicate that IUB, CDO and PSM individually or together has positively and significant effect on JSE of Indonesia state corporation

Research limitations/implications – This research implies that Top and middle management have been communication between lower staff, top and middle level management to improve implementation of the interactive use of budget (IUB), career development opportunities (CDO) and perceived supporting (PSE) and the end will to generate satisfaction of managerial performance of the Indonesia state corporation.

Originality/value – This research to analysis communication between lower staff, top and middle level management to improve implementation the interactive use of budget (IUB), career development opportunities (CDO) and perceived supporting (PSM) and the end will to generate satisfaction of managerial performance.

Keywords – Interactive of budget use, career development opportunities, perceived supporting upper management level, job satisfaction and Indonesia state corporations.

Paper type: Research paper

I. Introductions

The existence of State-Owned Enterprises (SOEs) in Indonesia has a major role in achieving state revenue and is one of the pillars of the country's economy. SOEs in their management are expected to increase efficiency in productivity to support Indonesia's economic development by providing welfare to the people through the control of the production sector that controls the survival of many people. But in recent years there are still many state-owned companies or state-owned enterprises that think that the company's performance is not good.

Budget participation has been the subject of many studies in the accounting and organization literature (Chong et al. 2006; Hassel and Cunningham 1996) in light of its links to outcomes such as job satisfaction (Jermias and Yigit 2013; Silva et al. 2003), performance (Govindarajan 1986; Lau and Lim 2002) and work attitudes (Kenis 1979; Milani 1975). Insights from research would benefit organizations and their employees because of its effects on the wellbeing and performance of employees. Additionally, studies have documented the relationships between work engagement and empowerment on budget participation performance (Heath and Brown 2007). However, few studies have specifically examined the combined influence of work engagement and empowerment on employees' level of budget participation.

Budgeting participation is an approach that can generally improve performance which in turn can increase organizational effectiveness (Nor, 2007). Participatory budgeting is expected to improve the manager's performance, ie when a goal is designed and participation is agreed upon, employees will internalize the stated goals and have a sense of personal responsibility to achieve them, because they are involved in preparing the budget (Milani, 1975).

Performance is effective if budget objectives are achieved and subordinates get the opportunity to be involved or participate in the



budget preparation process (Kenis 1979; Milani 1975). Participation from subordinates in budgeting can provide an opportunity to enter local information. Subordinates can communicate or disclose some personal information that can be included in the budget that is used as a basis for performance appraisal if subordinates participate in the budgeting process. Budgeting participation is a process that describes individuals involved in preparing the budget and having an influence on budget targets.

Facilitates more meaningful budgets that are developed. Through enhanced feelings of self-efficacy and trust, it has a clear positive impact on job performance, job satisfaction, and organizational commitment for employees (Chong et al. 2006). Despite the importance of budget participation as a mechanism for improving productivity and involving employees in decision-making, limited academic attention has been given to its antecedents.

In 2018, a survey conducted by the National Endowment for Financial Education revealed a striking statistic: 71% of respondents indicated that their financial stress negatively impacted their job performance. This was vividly illustrated in the case of a mid-sized manufacturing firm in Michigan, where employees reported feelings of dissatisfaction largely stemming from financial uncertainty. The company, recognizing this issue, initiated a financial literacy program, providing workshops on budgeting, saving, and understanding credit. Over the course of a year, the company's employee turnover rate decreased by 20%, and job satisfaction scores surged. This transformation underscores the critical link between financial literacy and job contentment, suggesting that employees equipped with financial knowledge are more engaged and less stressed.

Consider another real-life scenario involving a profit organization, Financial Future, which focused on improving its staff's financial literacy to enhance overall job satisfaction. The organization implemented regular financial education sessions alongside one-on-one coaching. As a result, they noticed a dramatic increase in employee morale and productivity, with 85% of employees reporting higher job satisfaction within six months. If you're facing similar challenges, take proactive steps: consider advocating for financial literacy resources at your workplace, establishing a mentorship program focused on financial planning, or even collaborating with external financial experts to create tailored workshops. By empowering employees with financial knowledge, organizations

can cultivate a more satisfied and committed workforce.

Organizations that prioritize financial education initiatives ultimately create a more engaged workforce, as employees recognize the value placed on their overall well-being. Moreover, investing in financial literacy programs can lead to substantial benefits for employers as well. Higher levels of employee satisfaction and retention significantly reduce turnover costs, which can be detrimental to a company's bottom line. By cultivating a culture that supports financial education, organizations can enhance employee morale, productivity, and overall workplace harmony. As such, financial literacy should be viewed not merely as an individual asset, but as a strategic investment that strengthens the entire workforce and promotes organizational success.

According to (Babin and Boles, 1996; Eisembergeer, et al, 2001) by giving employees appropriate development and training programs can encourage employees to improve their skills and this will have an impact on their work results. The right career development program can help employees improve their performance. Clear career development will also affect employee job satisfaction. Eisembergeer, et al (2001)said, employee job satisfaction depends on career development opportunities in the organization, by practicing all career development activities to increase employee job satisfaction which ultimately leads to higher work efficiency and productivity.

One important issue is to differentiate perceived organizational support from job satisfaction (Zagenczyk, 2001). Previous study by Shore and Tetrick (1991) disputes that perceived organizational support and job satisfaction conception are distinct but related. The impact of poorly perceived organizational support results in low satisfaction, which in turn causes a low degree of commitment to the organization. Ultimately, in these conditions, organizational citizenship behaviour from each faculty member is much less likely to appear. Furthermore, perceived organizational support (POS) can encourage the emergence of job satisfaction and organizational commitment.

This study aims to determine the effectiveness of interactive use of budget, career development program and perceived support upper management level on employee job satisfaction and retention. It specifically aims to determine the perceived effect of company's career development program relative to coaching and mentoring, career guidance and counselling, career planning, training



and development. It also looked at employees' level of job satisfaction and factors affecting employee retention. Further, it delved on the relationship between the perceived effects of the company's career development program and employee's level of job satisfaction as well as the relationship between the perceived support effects of the company's and then career development program and the factors affecting employee performance do to job satisfaction

II. Literature Review and Hypothesis Development

Two-Factor Theory by Frederick Herzberg namely a theory that links intrinsic factors with job satisfaction and connects extrinsic factors with job dissatisfaction also called a theory of pure motivation (motivation-hygiene theory). According to Herzberg, the factors that lead to job satisfaction are separate and different from the factors that lead to job dissatisfaction. Herzberg in Robbins & Judge (2015: 130), categorizes conditions such as quality of supervision, salary, company policy, physical working conditions, relationships with others, and job security as a pure factor (hygiene factor). When those factors are adequate, employees will not be dissatisfied but also they will not be satisfied (or motivated). If you want to motivate employees for their work, Herzberg suggests an emphasis on factors related to the job itself or with results that can be directly obtained from the job, such as career opportunities, personal growth opportunities, recognition, responsibilities, and achievements (Baah and Amoaka, 2011).

Interactive Use of Budget

Budgeting is a process of planning, controlling and decision making and can be used as a communication and coordination tool (Govindarajan, 1986). Budgets play both diagnostic and interactive roles. Diagnostic budgeting is a style of budget use that does not involve the role of top managers intensively (Chong & Mahama, 2014). Meanwhile, interactive budgets can stimulate the involvement of all levels of management in the decision-making process and improve overall performance (Curtis et al., 2017) The use of interactive budgets can facilitate the information environment and motivate performance effectively (Govindarajan, 1986). In addition, interactive budgets emphasize communication and interaction between individuals so that they can generate new ideas that are useful through role clarity. Role clarity refers to communication in work plans, expected roles and instructions for doing tasks (Anggriawan,

2017). Individuals who understand their roles and responsibilities will encourage themselves to explore creative ideas from their subordinates in a company. Budgets and individual creativity, an interactive use of budgets can affect individual creativity via role clarity. relationships between individual creativity, role clarity and the interactive use of budgets.

Interactive budgeting is a management control tool that involves interaction between superiors and subordinates in the decision-making process (Hassel and Cuningham, 1996). In this interactive budget, top managers are directly involved in the decision-making process, so they better understand what middle managers need, as well as middle managers, with the involvement the effect of interactive budgeting on individual creativity through the mediation of role clarity. Top managers in the decision-making process can arouse their motivation to develop better and lead to the creation of creativity. In accordance with research conducted Pratadina et al., (2015), the management control system, one of which is interactive control, can affect individual creativity. While research Govindarajan, 1986) shows that interactive budgeting as a management control system can indirectly affect individual creativity.

Participatory budgeting is an interaction between company members so that there is an exchange of information in that area. With this contribution through ideas and suggestions, this is where both employees and superiors will feel the job challenge. Work challenges will stimulate company members to try hard to complete their work (Van den Broeck, et al, 2010). In participatory budgeting processes with task uncertainty conditions will increase motivation and work challenges (Chong, et al., 2005).

Career Development Opportunities

Career development has increasingly become attractive to organizations that aim at improving performance and productivity. Since the beginning organizations are interested and concerned with career planning of its employees. Employees are one the most valuable assets of an organization, thus it is necessary to retain them for a maximum period of times. Career development practices are important in ensuring continuous updating and upgrading of employee knowledge, skills, attitudes and competence. It ensures that employees are well developed before they move up to the next higher ladder in the hierarchy. Investing in the development of the careers of the employees is central in the maintenance and development of



skills, knowledge and abilities of both individual employees and the organizational as a whole.

Career development Careers are all jobs or positions that are handled or held during one's work-life (Handoko, 2014: 123). Career development is the personal improvements made by someone to achieve a career plan. Career development according to Dessler (2014: 379) is defined as a series of lifelong activities (such as workshops) that contribute to the exploration, formation, success, and fulfillment of one's career. Career development is a continuous process of learning, growth and advancement that includes training, mentoring and clear career paths. Investing in career development increases job satisfaction, employee morale, and engagement, as it shows that an employer is committed to their employees' growth and well-being.

Career development is one of the key factors influencing employee retention in the organization. How to retain valuable employees is one of the biggest problems that plagued companies in the competitive marketplace. If appropriate employee retention strategies are adopted and implemented by organizations employees will surely remain and work for the successful achievement of organizational goals. Retention factors such as remuneration and benefits, training opportunities, fair and equal treatment, organizational culture. Likewise, employee retention is driven by several factors which ought to be managed congruently: organizational culture, strategy, pay and benefit philosophy and career development systems.

Career development influences efforts to improve better performance. So career development does not merely mean promotion to a higher position or position, but it is an encouragement or motivation to advance in working within an organization if a person's career goes well-meaning an increase will affect employee performance. According to Khan et al. (2016) by giving employees appropriate development and training programs can encourage employees to improve their skills and this will have an impact on their work results. The right career development program can help employees improve their performance (Chen, et al., 2004). Clear career development will also affect employee job satisfaction. According to Sujaat et al. (2013) employee job satisfaction depends on career development opportunities in the organization, by practicing all career development activities to increase employee job satisfaction which ultimately leads to higher work efficiency and productivity. High efforts by management to achieve satisfaction and attract existing employees. The

better the career development of employees, it tends to increase employee satisfaction (Umar, 2015).

Perceived Organizational Support (POS)

The definition of perceived organizational support is an event where the organization can satisfy needs, assess contributions and pay attention to employee desires and interests. According to Karatepe et al. (2022); Köse (2016) perceived organizational support is the general belief of workers about the extent to which companies value their work, and care about their welfare. According to Miawati et al. (2021) suggested that perceived organizational support is the perception of workers regarding the contribution, support received, and the level of concern for employee welfare provided by the organization.

According to Miawati et al. (2021); Oubibi et al. (2022) perceived organizational support is employees' confidence about the extent to which the company can appreciate performance and understand their desires. According to Mathumbu et al. (2013); Miawati et al. (2021); Oubibi et al. (2022) perceived organizational support is a study of how to benefit employees by increasing their commitment. According to Mathumbu et al. (2013); Miawati et al. (2021); Novitasari (2020); Oubibi et al. (2022) suggests measuring indicators of perceived organizational support which contains 8 indicators, namely: appreciation for contributions, concern for welfare, concern for job satisfaction, assessment of work performance, appreciation for more effort, care for complaints, reprimand if there are errors, and great attention towards employees.

The impact of poorly perceived organizational support results in low satisfaction, which in turn causes a low degree of commitment to the organization. Ultimately, in these conditions, organizational citizenship behaviour from each faculty member is much less likely to appear. Furthermore, perceived organizational support (POS) can encourage the emergence of job satisfaction and organizational commitment. High levels of job satisfaction and organizational commitment from the organization's members (lecturers) will encourage the emergence of a positive OCB in the workplace.

Pack (2005) conceptualized perceived organizational support (POS) as an employee's perception regarding the extent to which his/her organization gives support to its employees, and the extent of the organization's readiness to provide assistance when needed. If the employees consider they receive a high level of organizational



support, then the employees will absorb their membership of the organization into their identities, and then develop a relationship and a more positive perception about their organization. With this uniting of their membership in the organization with the employees' identity, the employees will feel part of the organization and feel a responsibility to contribute and perform their best for the organization. Referring to the norm of reciprocity. Babin and Boles, (1996) argues that employees who feel a high level of organizational support are more likely to respond to their organizations with positive attitudes (such as higher affective commitment to the organizations) and demonstrate workplace behavior which is profitable (such as being more committed to helping to achieve the organization's goals and having a lower intention to quit). In line with Pack's (2005) conceptualization of POS, Rhoades and Eisenberger (2002) explained POS as the employees' perceptions regarding the extent to which organizations value their contributions and care about their welfare.

One important issue is to differentiate perceived organizational support from job satisfaction (Zagenczyk, 2001). Previous study by Shore and Tetrick (1991) disputes that perceived organizational support and job satisfaction conception are distinct but related. Perceived organizational support is a measure of employer commitment and set of beliefs about how much the organization cares for the staff well-being, whereas job satisfaction focuses on different sides or viewpoints of work and is the affective response to these different aspects of work situation.

Many previous studies have shown that perceived organizational support was positively associated with levels of job satisfaction, high level of perceived organizational support resulted in higher level of job satisfaction (Burke & Greenglass, 2001; Burke, 2003; Stamper & Johlke, 2003). Given these theoretical claims and findings of previous studies

Job Satisfaction

Basically, job satisfaction relies on individual perceptions over what they feel on their jobs. Job satisfaction will lead to an increase in performance at the workplace. Employees who are satisfied with their job in an organization will work more effectively so that their work productivity will increase. Job satisfaction will bring benefits to the organization in terms of effectiveness, commitment, and loyalty.

Job satisfaction can be defined as general attitudes towards the jobs. Varied employee

attitudes will reflect their positive and negative feelings in their jobs and their hopes in the future. It is an emotional attitude that shows their interest and feeling in the jobs. This attitude is reflected by their job morality, discipline, and job achievement. Job satisfaction is derived from a person's job assessment or experience. It is also employees' evaluation of job characteristics, job environment, and emotional experience in the workplace.

The definition of job satisfaction is the assumption that their work fulfills material and psychological needs. According to Chen, et al (2004) job satisfaction is the level of employees' likes or dislikes for their work and also employee expectations about the desired job. According to; Sumarsi (2019); Thirapatsakun et al. (2014) state that job satisfaction is a definition related to satisfaction related to positive affective reactions at work.

According to Thirapatsakun et al. (2014); Oubibi et al. (2022) state that job satisfaction is an emotional impact of work. According to Prayuda (2019); Oubibi et al. (2022); Zache et al. (2011) states that job satisfaction assumes the extent to which workers are satisfied with their jobs and form positive attitudes for the job. According to Oubibi et al. (2022); Zache et al. (2011) suggested several indicators to measure job satisfaction, including: nature of work, current salary (present pay), opportunities for promotions, supervision, and correlation with colleagues relationships with co-workers

Job satisfaction According to Handoko (2014: 193) job satisfaction is a pleasant or unpleasant emotional state with which employees view their work. Job satisfaction reflects one's feelings for their work. Hasibuan (2001: 202) states that job satisfaction is an emotional attitude that is fun and loves work. This attitude is reflected by work morals, discipline, and work performance.

The dissatisfaction of employee will lead them to less work commitment and high turnover from the organization, as well as physical withdrawal or they may retreat from the organization emotionally or mentally. On the other hand, job dissatisfaction not only increases intention to quit but also reduce the contribution of the employee to the organization (Lok & Crawford, 2003).

Job satisfaction denotes a worker's feelings, attitude and perception about his work environment as well as his relationship with his fellow workers. Work environment and psychological factors such as work place itself, reward, and social security have a direct relationship



with job satisfaction. Working conditions, career growth opportunities and development are the key players in the job satisfaction and motivation of employees.

Motivational factors regarding organization such as the work itself, achievement sensation, sense of responsibility, recognition, career growth, advancement and development opportunities help employees recognize their value and worth within the organization. These motivators are a source of internal satisfaction which leads to higher satisfaction.

Eventhought, based on literature review above, concluding of conceptual framework will be support hypothesis of this study, I can show below:

H1: *Interactive use of budget has positively and significant effect on job satisfaction of employee to lead managerial performance in Indonesia State Corporations.*

H2: *Career development opportunities has positively and significant effect on job satisfaction of employee to lead managerial performance in Indonesia State Corporations.*

H3: *Perceived organizational support has positively and significant effect on job satisfaction of employee to lead managerial performance in Indonesia State Corporations.*

H4: *Interactive use of budget, career development opportunities and perceived organizational support has positively and significant effect on job satisfaction of employee to lead managerial performance in Indonesia State Corporations.*

III. Research Method

This research was conducted with a quantitative approach, using primary data obtained through distributing questionnaires to finance, marketing, and planning managers within Indonesian's Corporation various industry. That division managers were chosen as appropriate respondents because controlling using interactive budgets can encourage the creative potential of the production and operational fields.

Each participant was sent a questionnaire with a cover letter and a prepaid self-addressed envelope to finance, marketing and planning

managers within Indonesian's Corporation various industry and post-survey interviews some respondents, 107 firms from Directory Indonesia Corporations 2020 of 321 questionnaires. We used a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Then, for increase of respond rate, researcher comes directly to the firm if somewhere enables non-respondents to be traced and follow-up to be executed. Based yielded of 69 firm and a response rate of 21,50 percent as usable responses for final data and analysis to test the hypothesis.

IV. Variable Measurement

Interactive use of budget has adopted by Abernethy and Brownell (1999), that using of four indicators. For the career development opportunities has adopted by Berman and West (1999) and using nine item/indicators. And the perceived organizational supporting adopted by Babin & Boles (1996) and Eisemberger, et al. (2001) using ten item/indicators.

The last variable of job satisfaction is an outcome of motivation innovation and is key to promoting and achieving job goals. Job satisfaction was measured in seven items: skills, new ideas, good job, knowing, quality of performance, different jobs, and in our job, we perform complex tasks. Job satisfaction I use Chen, et al. (2004) using seven item/indicators.

V. Results

The following is a descriptive statistic that explains the correlation among the variables interactive use of budget, perceived organizational support, career development opportunities and job satisfactions at table 1. The test results show a positive and significant correlation at the 0.01 level (2-tailed). Characteristic of respondent from age (years): 25 to 30 = 36, 31 to 40 = 27, and 41 to 60 = 6 participants. Educations matters: undergraduate: 56 and post-undergraduate: 13. Years in employment: 1 to 10 = 7, 11 to 20 = 49, and 21 or more 13.

Table 1: Descriptive statistic and correlation among items

Variable	Mean	Range	Std. Dev	1	2	3	4
IUB	14.7681	10.00	2.07325	1			
POS	33.0290	21.00	4.25293	.640**	1		
CDO	36.0435	14.00	4.07082	.714**	.701**	1	
JS	25.3768	15.00	3.17667	.614**	.596**	.777*	1

** Correlation is significant at the 0.01 level (2 – tailed)



Validity and reliability for variables POS, CDO, IUB and JS can be shown below in table 2. The test results show that the loading factor of all variables is 0.450 or more, this is acceptable at 0.40 or higher (Chenhall and Langfield-Smith, 1998).

Then the test result for Crombach is 0.788, this internal reliability is also acceptable at 0.60 or more (Nunnally and Bernstein, 1994). Thus in general, the validity and reliability to measure the essential features of latent variables have been met.

Table 2: Validity, Reliability and Kaiser-Meyer-Olkin Measure of Sampling Adequacy

Indicators of Variable	Perceived Organizational Support (POS)	Career Development Opportunities (CDO)	Job Satisfaction (JS)	Interactive Use of Budget (IUB)
Indicator 1	.513	.588	.727	.803
Indicator 2	.739	.681	.718	.832
Indicator 3	.647	.634	.716	.752
Indicator 4	.450	.695	.843	.779
Indicator 5	.647	.536	.660	
Indicator 6	.710	.681	.808	
Indicator 7	.718	.780	.680	
Indicator 8	.617	.721		
Indicator 9	.661	.653		
Indicator 10	.721			
KMO-MSA	.795	.816	.725	.778
C-Alpha	.793	.841	.792	.788

The following are the results of the regression test, namely regression equations 1 to 4, shown in table 3 below. In part 1, the results of the regression test show that IUB, CDO and POS have a positive and significant effect on job satisfaction. However, in part 2, it turns out that the regression

results together show that only POS has a positive and significant effect on job satisfaction.

In other words, the results of this study indicate that hypotheses 1, 2, and 3 are declared acceptable. While for hypothesis 4 it is partially accepted, however based on the F-test it is significant at p-value 0.000 with F-value 34.301.

Regression formations:

$$Y(JS) = C + \beta IUB + e \dots\dots\dots (i)$$

$$Y(JS) = C + \beta CDO + e \dots\dots\dots (ii)$$

$$Y(JS) = C + \beta POS + e \dots\dots\dots (iii)$$

Substitution by

$$Y(JS) = C + \beta_1 IUB + \beta_2 CDO + \beta_3 POS + e \dots\dots\dots (iv)$$

Table 3: The effect of IUB, CDO and POS on JS

Variable	Coefficient	Value	SE	t-test	p-value
Path 1					
Constanta	β_0	11.481	2.203	5.212	.000
Interactive use of budget	β_1	.941	.148	6.369	.000
IUB => JS	$R^2 = .377$	$Adj. R^2 = .377$	$F = 40.567$	$p < .000$	
Constanta	β_0	10.681	2.441	4.376	.000
Career development Opp	β_1	.445	.073	6.070	.000
CDO => JS	$R^2 = .355$	$Adj. R^2 = .345$	$F = 36.850$	$p < .000$	
Constanta	β_0	3.535	2.179	1.623	.100
Perceived org. support	β_1	.606	.060	10.089	.000
POS => JS	$R^2 = .603$	$Adj. R^2 = .597$	$F = 101.785$	$p < .000$	



Path 2

Constanta	β_0	2.912	2.253	1.292	.201
IDV:					
Interactive use of budget	β_1	.155	.176	.879	.382
Career development Opp	β_2	.055	.084	.654	.516
Perceived org. support	β_3	.510	.096	5.280	.000
DV:					
Job Satisfaction	$R^2 = .613$	$Adj. R^2 = .595$	$F = 34.301$	$p < .000$	

VI. Discussions, Conclusions and Recommendations

The results of this study are consistent with previous studies, interactive use of budget has a positive and significant effect on job satisfaction (Chong, et al., 2006; Chong & Mahama, 2014; Van den Broeck, et al, 2010; Curtis et al., 2017 and Eisembergeer, et al, 2001), career development opportunities have a positive and significant effect on employee job satisfaction (Khan et al., 2016; Karatepe, et al., 2022; Chen, et al., 2004), and perceived organizational support has a positive and significant effect on employee job satisfaction (Burke & Greenglass, 2001; Burke, 2003; Stamper & Johlke, 2003; Babin & Boles, 1996).

Interactive use budget can help companies to manage finances and work program planning well and on target and help companies to organize human resources and create business opportunities so that companies move towards job satisfaction. Job satisfaction is the mainstay in efforts to improve employee welfare. Employee welfare, on the one hand, can create an increased work ethic and on the other hand, can improve employee performance which is then expected to improve company performance. Job satisfaction and work ethic are other forms as a result of employees having excellent and effective work skills and abilities in carrying out their daily tasks.

Career development opportunities are long-term programs prepared by companies to improve and encourage employees to have reliable work abilities and skills in carrying out their duties. With training that is prepared continuously and adjusted to their needs, it can improve skills and work abilities that continue to increase. Continuous education and training programs can help companies achieve employee job satisfaction so that they can achieve the company's performance as targeted.

Top management support is very meaningful for employees in carrying out their duties and giving them confidence to work even more and improve their work ethic and employees work with high confidence so that they can achieve the targets set because they work in a position of

high job satisfaction. Thus, top management support has an extraordinary multiplier effect on employees in an effort to increase job satisfaction.

Career development program is mainly a function of Human Resources Department. Career planning is an integral part of employee training and development and it helps them identify the skills they need to meet future job requirements. Job rotation improves employees' planning and organization skills. Employees' training program is aligned with their career development. Employees are satisfied with their work because they have the opportunity to learn and grow with the organization, likewise employees are willing to stay with the organization because of good opportunities and career growth. The study also concluded that the more effective the perceived effect of the company's development program the more satisfied the employees would be in their training and development and that the higher the level of satisfaction.

The results of this study have broad meaning for management if they can translate it into their daily business world. Therefore, the researchers further studied in a broad sense covering aspects of the use of information systems and artificial intelligence.

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