Organizational Learning Functions, Learning Application, and Learning Outcome in Ghana Revenue Authority

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ABSTRACT

This study aims to disaggregate organizational learning into its constituent functions to investigate how these functions influence learning application and subsequent organizational outcomes. It specifically seeks to identify which learning functions are most critical for driving institutional change and performance improvement within a public sector organization. The study employed quantitative, cross-sectional survey design. Data were collected from 178 employees of the Ghana Revenue Authority. Regression was used to test the hypothesized relationships between distinct organizational learning functions (e.g., information acquisition, communication systems, conclusion drawing), learning application, and organizational outcomes. The results demonstrate that while most learning functions are important, the mechanisms for drawing conclusions, the quality of communication systems, and the ability to integrate learning into organizational policy and strategy are the strongest predictors of learning application. Furthermore, learning application was found to have a significant positive effect on both tangible organizational outcomes and employees' perceptions of organizational performance, acting as a crucial mediating variable. For managers leading change, this research highlights the need to move beyond general support for learning and focus on strengthening specific systems. Building robust mechanisms for collective sense-making, ensuring transparent communication, and creating clear pathways for new knowledge to inform policy are critical for institutionalizing change and enhancing performance. This paper provides a novel, function-based analysis of organizational learning systems, offering a more granular understanding than holistic models. It empirically establishes learning application as a central mechanism through which specific learning functions translate into tangible improvements, providing valuable insights for public sector organizational change management.

Keyword: Ghana Revenue Authority, Organizational Learning, Tax Administration, Learning Application, Learning Outcomes

INTRODUCTION

Organizational change has become a defining feature of contemporary public sector management, driven by digital transformation, fiscal constraints, and heightened accountability demands. For national revenue administrations, these pressures are particularly acute, as their effectiveness directly influences domestic revenue mobilization and national development (Malik et al., 2024). The Ghana Revenue Authority (GRA), like many tax administrations in developing economies, operates within a rapidly changing environment characterized by technological reforms, such as electronic invoicing, cashless systems, and integrated tax management platforms, and persistent challenges related to taxpayer compliance and administrative efficiency (Abubakari et al., 2024; Ackom et al., 2025; Sogah, 2025). Within this context, organizational learning is increasingly viewed not merely as a supportive capability but as a core mechanism through which organizations adapt, reform, and sustain change.

Organizational learning encompasses the processes through which organizations acquire, interpret, and apply knowledge to modify behavior and enhance operational effectiveness (Argyris & Schon, 1978; Senge, 1990). While knowledge acquisition is essential, it is the application of learning, its translation into policies, routines, and strategic actions, that ultimately drives organizational change (Adukonu, 2014; Adukonu et al., 2025; Britton, 2002). Thus, learning alone does not guarantee transformation; it is the application of learning that ultimately determines whether organizations translate knowledge into meaningful change.

Despite the recognized importance of learning in public sector reform, empirical understanding of how learning unfolds within bureaucratic systems remains limited, particularly in developing country settings. Existing capacity-building initiatives often emphasize training and knowledge acquisition but pay insufficient attention to the internal mechanisms that enable learning to be processed, shared, and applied (Adukonu & Ankamah, 2025; Amber et al., 2019). The framework of eight organizational learning functions proposed by Britton's (1998) offers a comprehensive lens for examining these mechanisms, spanning enabling conditions, knowledge acquisition, processing, and institutionalization.

However, the extent to which these learning functions are present, effective, and influential within the GRA remains largely unexplored. Without such diagnostic insight, it is difficult for the Authority to identify specific strengths and weaknesses in its learning architecture or to understand how learning contributes to improved compliance strategies, service delivery, and organizational performance. This study addresses this gap by systematically assessing Britton's learning functions within the GRA and evaluating their collective and individual influence on learning application and organizational outcomes.

The overarching objective is to deepen understanding of how learning processes operate within a public revenue administration and how they shape organizational change. By linking functional learning mechanisms to applied learning and performance outcomes, the study contributes to organizational learning and change management literature and provides actionable insights for strengthening learning systems within the GRA.

THEORETICAL FOUNDATIONS AND LITERATURE REVIEW

The study integrates organizational learning theory with social learning theory to investigate organizational learning and learning application in Ghana Revenue Authority. Organizational learning theory emphasizes that organizations as systems must acquire, interpret, and retain knowledge to modify behavior.

Organizational learning literature has evolved from early behavioral perspectives toward more integrative frameworks emphasizing interpretation, sensemaking, and institutionalization. Contemporary scholarship highlights that learning becomes consequential only when embedded in organizational routines, communication structures, and strategic decision-making processes (Abubakar et al., 2019; Bratianu, 2015; Odunladi & Olakunle, 2024; Weick, 1995). Within public sector organizations, bureaucratic complexity and institutional rigidity often constrain these processes, making learning application a critical but underexplored mechanism of organizational change (Farrow, 2024; Mirviss & Sorin, 2020; Odonkor et al., 2023; Riza et al., 2025; Song & Zhao, 2024).

Social learning theory (SLT) by Bandura (1977) on the other hand posits that learning occurs through observation and modeling emphasizing attention, retention, reproduction, and motivation as core learning processes. These mechanisms are shaped by the perceived credibility of role models and an individual's and organization's self-efficacy, which influences their willingness to adopt and sustain new behaviors (Mcleod, 2025; Miller et al., 2022; Schunk & DiBenedetto, 2022; Stone, 2024). This informs how individuals and organizations such as GRA can adopt new tax technologies or compliance procedures.

Within tax administrations, SLT underscores the importance of learning through modelling, mentorship, and peer interaction. Employees internalize ethical conduct, technical skills, and new procedures by observing supervisors and early adopters, especially during reforms such as digitalization (Artino, 2012; Fryling et al., 2011; Miller et al., 2022; OECD, 2024a, 2025). Inter-organizational learning, through peer exchanges, benchmarking, and international networks, further enables tax authorities to adapt successful practices and strengthen institutional capacity.

In tax compliance context, SLT highlights how social norms, peer behavior, and observed consequences shape taxpayers' decisions. When non-compliance appears common or unpunished, it can normalize evasion, whereas visible compliance, fair enforcement, and credible public service delivery strengthen tax morale (Mohammed & Tangl, 2024; Saad, 2012). Taxpayer education becomes more effective when it incorporates modelling, showing real examples of compliant behavior, simplified procedures, and trusted intermediaries such as tax professionals and community leaders.

Britton's (1998) eight learning functions serve as the operational mechanisms for these theories. The enabling functions, a supportive learning culture and effective communication systems, underscore leadership's role in fostering curiosity, experimentation, and open dialogue. Such an environment is essential for continuous learning and innovation, particularly in dynamic policy domains such as tax administration (Anand & Brix, 2022; Majila, 2012)). Robust communication channels further ensure accurate knowledge dissemination, reduce information silos, and enhance cross-divisional collaboration, including the sharing of insights on taxpayer behavior and digital service interactions (Migdadi, 2019; Pham & Hoang, 2019).

The acquisition functions, comprising the gathering of internal experience and accessing external experience, emphasize systematic knowledge collection and analysis. Internally, organizations must transform operational data, project lessons, and staff insights into structured knowledge through monitoring systems, debriefs, and feedback loops (Britton, 1998, 2002, 2005; Pham & Hoang, 2019; Saadat & Saadat, 2016; Britton, 1998, 2002, 2005). This analytical process supports the evaluation of compliance interventions and identification of systemic weaknesses. Externally, engagement with partners, networks, and global institutions enables benchmarking, exposure to international best practices, and adaptation to emerging trends, critical for maintaining relevance in rapidly evolving digital and fiscal environments (Britton, 1998; Migdadi, 2019; OECD, 2024a, 2024b; Uğurlu & Kurt, 2016).

The processing functions, mechanisms for drawing conclusions and developing organizational memory, focus on converting insights into actionable strategies. Structured analytical processes help identify patterns in taxpayer data, guide targeted interventions, and reduce reliance on assumptions (Manu, 2025; Witting, 2017). Organizational memory, supported by documentation systems and knowledge repositories, ensures the preservation and accessibility of institutional knowledge. In tax administrations, this includes maintaining records of rulings, audit cases, and historical compliance data to promote consistency, informed decision-making, and efficient onboarding (Britton, 2005; Kalmuk & Acar, 2015; OECD, 2024b).

Finally, the institutionalization functions integrate learning into strategy, policy, and operational practice. Embedding feedback loops within strategic planning ensures that insights from performance data and taxpayer feedback directly inform policy adjustments and administrative reforms (Adukonu & Ankamah, 2025; Britton, 1998; Patky, 2020). Applying learning in this way strengthens organizational adaptability and supports the translation of past experiences into future actions. In tax administration, this may involve targeted educational campaigns, refined compliance strategies, and service improvements that collectively enhance revenue mobilization and taxpayer compliance.

RESEARCH METHOD

This study adopts a positivist, quantitative research methodology to examine how organizational learning functions influence learning application and organizational outcomes within the Ghana Revenue Authority (GRA). Positivism provides an objective and measurable foundation for investigating learning processes, enabling the use of quantifiable indicators and statistical modelling to validate theoretical propositions (Adeyanju, 2023). This approach aligns with prior organizational learning research emphasizing empirical verification, replicability, and value-neutral inquiry.

A cross-sectional survey design was employed to capture staff perceptions of learning functions and learning application at a single point in time. This design is appropriate for identifying patterns, correlations, and predictive relationships within complex organizational systems (Creswell & Creswell, 2018; Steenekamp et al., 2012; Taherdoost, 2022). Data were collected through an online structured questionnaire administered to GRA staff across divisions nationwide. Using Yamane's (1967) formula, a target sample of 380 was determined from

a population of approximately 8,000 employees. A total of 178 valid responses (46.84%) were obtained, an acceptable rate for online surveys in public sector contexts (Arhin et al., 2021; Bonometti & Tang, 2006; Lefever et al., 2007; Nulty, 2008; Tensay & Singh, 2020).

The survey instrument was adapted from Britton's (1998) "The Learning NGO Questionnaire" and operationalized into Likert-scale items measuring seven organizational learning functions, learning application, and two outcome variables (perceived performance impact and tangible improvements). The questionnaire was pre-tested with 25 staff to refine clarity and ensure internal consistency. Cronbach's alpha coefficients ranged from 0.842 to 0.925, confirming strong reliability across constructs (Mohamad et al., 2015; Nawi et al., 2020; Saidi & Siew, 2019; Taber, 2018). Data collection was conducted electronically through GRA social media communication platforms, ensuring broad reach, anonymity, and reduced interviewer bias (Adobor et al., 2019). This digital approach enhanced response quality and streamlined data management for subsequent analysis.

Data were processed and analyzed using SPSS (version 25). The analysis followed a multi-stage procedure involving diagnostic tests, and inferential modelling. Multiple regression analysis was used to estimate the predictive effects of the seven learning functions on learning application (Obaidat & Otair, 2018). A multivariate regression model was subsequently applied to assess the influence of learning application on the two outcome variables (Damayanti et al., 2021; Sang et al., 2016). These techniques are appropriate for interval-scale data and align with methodological standards in organizational learning and change research. The empirical models were specified as follows:

1. **Learning Application Model**

$$APPL = \alpha + \beta SOC + \gamma GIE + \delta AEE + \rho CSA + \tau MDC + \varphi DOM + \phi ILPS + \mu \ldots\ldots(1)$$

2. **Outcome Models**

$$POIP = \beta_0 + \beta_1 APPL + \varepsilon_1 \ldots\ldots(2)$$

$$TOSI = \gamma_0 + \gamma_1 APPLY + \varepsilon_2 \ldots..(3)$$

Regression assumptions of multicollinearity, linearity, normality and heteroscedasicity were tested and satisfied, confirming the robustness of the models (Astivia & Zumbo, 2019; Daoud, 2017; Hatem et al., 2022; Mohamed et al., 2022; Obilor & Amadi, 2018; Orcan, 2020; Raza et al., 2023; Shrestha, 2020; Williams, 2020). This analytical strategy provides a rigorous basis for evaluating how specific learning functions translate into applied learning and how applied learning, in turn, shapes organizational outcomes within a public revenue administration.

RESULTS AND DISCUSSION

Empirical analysis reveals that organizational learning functions exert differentiated effects on learning application. Mechanisms for drawing conclusions, communication systems, and the integration of learning into policy and strategy consistently emerge as statistically significant predictors. Other learning functions, while present, demonstrate weaker direct effects, suggesting that experiential and cultural learning requires interpretive and integrative mechanisms to become actionable.

The coefficient of determination (R-squared) is a statistical measure that gives indication of the variance in the explained variable that is accounted for by the explanatory variables in the regression. In this study, R is 0.811 indicating a strong correlation between the predictors and learning application. R^2 is 0.658, implying that approximately 65.8% of the changes in learning application is accounted for by the organizational learning variables as shown in Table 1. The adjusted R^2 is 0.644 demonstrating the robustness of the model after adjusting for the number of predictors. The R^2 of 0.658 implies that there are other variables not included in the study which accounted for about 34.2% of variations in the learning application.

Table 1: Regression model fit for learning and learning application

Model	R	R Squar	Adjusted R Square		Std. Error	Sig F Change
1	.811[a]	0.658	0.644	0.41218		0.000
a. Predictors: (Constant), SOC, GIE, AEE, CSA, DOM, MDC, ILPS						

Source: Field work (2025)

Model adequacy is assessed by comparing F-statistics. The F-statistic (7, 170) from Table 2 is 46.715 with a significant level of p-value 0.000. This p-value is less than 0.05, indicating that the model is statistically significant overall. This implies that at least one of the predictors is significantly related to the dependent variable. Additionally, the relatively high regression sums of squares (55.556) compared to the residual sums of squares (28.882) suggest that the model explains a substantial portion of the variance in the dependent variable, leaning application. This is an indication that the model fits the data and the predictors collectively have a statistically significant association with the outcome variable.

Table 1: Empirical Model ANOVA for learning and learning application

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55.556	7	7.937	46.715	0.000[b]
	Residual	28.882	170	0.170		
	Total	84.438	177			
a. Dependent Variable: APPLY						
b. Predictors: (Constant), SOC, GIE, AEE, CSA, DOM, MDC, ILPS						

Source: Field work (2025)

The results, as presented in Tables 1 and 2, indicate that the model has strong explanatory power and is statistically valid. This gives room for the regression analysis, which focuses on understanding which of the organizational learning variables significantly influence learning application in GRA.

Influence of Mechanism for Drawing Conclusions on GRA's ability to Apply Learning

The findings in Table 3 show that the mechanism for drawing conclusions is positive and statistically significant (beta = 0.308; p = 0.000). The study rejects the null hypothesis at p = 0.00, which is < 0.05. This implies that an improvement in GRA's ability to draw insight from its past activities would enhance the learning application by

0.298. This is the strongest predictor of learning application. This implies that a well-defined and effective process for drawing conclusions from experiences, data, or research significantly enhances GRA's ability to apply learning. This finding suggests that GRA has the capacity to process information, identify underlying patterns and derive actionable conclusions.

According to Britton (1998, 2005) organizations that have robust processes for deriving conclusions from experience are more effectively positioned to convert experiences into knowledge, which can then be transformed into valuable competence. Wibowo and Grandhi (2017) also contended that when an organization can extract insights from the data or information at its disposal, it is better equipped to make informed decisions that will be more advantageous for the organization in the future. This implies that GRA must strengthen its

analytical capabilities and the capacity to synthesize diverse perspectives into coherent insights to apply learning effectively (Britton, 1998).

Influence of Communication Systems Application on Learning Application

The result in Table 3 demonstrates that communication systems application is the second most influential predictor of learning application in GRA with beta = 0.229 and p = 0.005, indicating that effective and efficient communication systems are crucial for disseminating and ensuring that learning is shared and understood across the organization. This suggests that GRA sees effective communication as paramount to knowledge sharing in preventing efforts or inconsistent approaches to policy implementation. This also ensures that insights from one department are promptly shared with others, facilitating a holistic and coordinated approach to revenue administration.

The findings support the assertion of Colnar et al. (2022) that effective communication strategies enhance the development and application of knowledge within an organization. This also necessitates a thoughtful approach to the deployment of communication strategy by GRA to support the achievement of the intended effect on knowledge development and application in policy delivery. This also aligned with Adukonu et al. (2025) that communication systems application enhances learning application and effectively facilitates the relationship between a supportive culture and learning application. Britton (2002) and Adukonu and Ankamah (2025) encouraged organization to focus on the dissemination of information rather than the identification and exchange of knowledge to mitigate the risk of simply trading information. The writers additionally proposes that communication strategies ought to assist individuals in discovering solutions instead of promoting the inefficient dissemination of information that is more likely to flood the recipients and exacerbate the organization's challenges. Consequently, instead of focusing solely on the quantity and availability of the information provided, it is essential to shift the focus towards enhancing its quality and relevance.

Despite the significant effectiveness of communication systems application on learning application, GRA must be aware of challenges faced by other institutions and take steps to avoid them. For instance, Ihlen et al. (2015) indicate that knowledge dissemination and transfers can become less coherent and more susceptible to fluctuations both in the short and long term when an organization fails to establish formalized channels of communication and adequately train personnel in the effective application of these systems. In the context of public sector organizations, stability in their structures can inadvertently hinder essential elements like experimentation, risk-taking, and open communication, which are critical for learning application. These organizations operate under the influence of political cycles, public scrutiny, and conflicting demands from various stakeholders, often resulting in prioritization of short-term performance over long-term goals (Song & Zhao, 2024). Additionally, relational and political factors in the tax administration can hinder knowledgesharing, as individuals may be reluctant to share information if they believe it could be used against them or if it disrupts existing power dynamics (Rashman et al., 2009).

Influence of Integrating Learning into Policy and Strategy on Learning Application

Integrating learning into policy and strategy as depicted in Table 3 is positive and significant (beta = 0.167 and p = 0.032) at 0.05 level of significance. This means that embedding learning into policy and strategy meaningfully improves the application of learning within the organization. This also indicates that GRA actively incorporates learned lessons into the organization’s formal policies and strategic plans which positively influences learning application.

This finding supports Pearson’s (2011) position that organizations like GRA can function effectively when learning is incorporated into policy and strategy. The author argued that going beyond conventional learning strategies into integrating experiential lessons into regular work processes produces lasting advantages for the organization. The finding also substantiated the argument of Cavens (2019) and Gul and Morande (2023) that embedding insight from previous experiences into the strategy development and decision-making processes leads to enhanced success in subsequent policy implementation.

The GRA must take steps to eliminate or avoid challenges that serve as barriers or hinder the effective integration of learning into policies and strategies. For example, de Jong (2025) pinpointed bureaucratic dysfunctions like expert officialdom, specialization, hierarchy, and accountability that detract from the operational framework of revenue administration, obstructing the integration of past lessons into policy and their practical application. Resistance to change presents a significant barrier to the incorporation of learning into strategy and policy, impeding both organizational learning and development. This resistance often stems from emotional responses, including fear of the unknown, anxiety about job security, disruptions to familiar work routines, or a sense of loss (Durant & Durant, 2013; Lee, 2025). An inflexible organizational culture, coupled with insufficient leadership engagement or support during change initiatives, can amplify employee resistance, leading to a diminished readiness to embrace change (Durant & Durant, 2013; Lee, 2025).

Table 3: Regression coefficients for learning and learning application

	Unstandardized Coefficients		Standardized Coefficients			Interpretation
	B	Std. Error	Beta	t	Sig.	
(Constant)	0.369	0.188		1.959	0.052	
SOC	0.110	0.066	0.112	1.667	0.097	Positive but not significant
GIE	0.100	0.074	0.105	1.351	0.178	Positive but not significant
AEE	0.044	0.071	0.048	0.625	0.533	Positive but not significant
CSA	0.229	0.080	0.213	2.869	0.005	Significant positive effect
ILPS	0.167	0.077	0.171	2.164	0.032	Significant positive effect
DOM	-0.009	0.069	-0.010	-0.134	0.893	No effect
MDC	0.308	0.085	0.298	3.641	0.000	Strongest significant predictor
a. Dependent Variable: APPLY						

Source: Field work (2025)

Influence of supportive learning culture on learning application

There is some weak evidence as shown in Table 3, that a supportive learning culture, , contributes to learning application (beta = 0.110; p = 0.097) . The positive result supports the assertion of Britton (2002) and Adukonu and Ankamah (2025) that when an organization like GRA creates an environment that supports and encourages learning, it also contributes to its application. Adukonu et al. (2025) observed that a supportive learning culture not only significantly affects learning application directly but also influences learning application indirectly through other variables. However, this study indicates that GRA must reassess its learning culture and implement

measures to foster an environment that is truly supportive of learning. Research indicates that the absence of a supportive environment can hinder the application of learning, rendering it ineffective (Ahakwa et al., 2021). Key factors such as management support, job autonomy, and a culture that fosters experimentation are essential for success.

Influence of Gathering Internal Experience on Learning Application

Gathering internal experience was found to be positive (beta = 0.100) but statistically insignificant (p = 0.178). The finding indicates that while acquiring internal experience is crucial for organizational learning and its application, the process of merely collecting internal experience does not inherently lead to considerable learning application. This means that just gathering data isn't enough; there needs to be good ways to process and use it.

Influence of Accessing External Experience on Learning Application

Table 3 shows that the effect of accessing external learning on learning application is positive, yet it lacks statistical significance (beta = 0.044; p = 0.533). Therefore, drawing on external experience does not greatly impact the application of learning within the model. Just like the process of gathering internal experiences, tapping into external experiences such as those from other organizations or research does not appear to have a direct significant effect on the application of learning. This underscores the significance of the manner in which external information is analyzed and assimilated.

Influence of Developing Organizational Memory on Learning Application

The impact of cultivating organizational memory is minimal and statistically insignificant (beta = 0.009; p = 0.893). This suggests that enhancing organizational memory does not influence the application of learning in this analysis. This indicates that although memory is essential, its development by itself does not ensure the application of learning without the involvement of other important processes.

Multivariate regression analysis of the Influence of learning application on learning outcome variables

The effects of learning application on learning outcome variable, perceived impact of learning application on performance and tangible outcomes were assessed through multivariate regression. Equations (2), $POIP = \beta_0 + \beta_1 APPL + \varepsilon_1$……(2) and equation (3), $TOSI = \gamma_0 + \gamma_1 APPLY + \varepsilon_2$…..(3) were simultaneously used to determine the effect.

Table 2: Effect of learning application on performance outcomes

Dependent variables	Coefficient on APPLY	Std error	t-value	p-value	R_2	Interpretation
POIP	0.483	0.055	8.74	0.000	0.303	A one-unit increase in APPLY is associated with a 0.48 unit increase in perceived impact on performance.
TOSI	0.543	0.058	9.29	0.000	0.329	A one-unit increase in APPLY is associated with a 0.54 unit increase in tangible outcomes.

Intercepts:

POIP baseline (when APPLY = 0) ≈ 2.13

TOSI baseline (when APPLY = 0) ≈ 1.56

The equality test of coefficients across equations yielded $F(1,176) = 1.40$, $p = .239$.

The multivariate regression analysis explored the relationship between learning application (APPLY) and both the perceived impact on performance (POIP) and observable/tangible outcomes (TOSI) in GRA. The multivariate estimates suggest that APPLY serves as a positive and statistically significant predictor for both outcome variables. Thus, a one-unit increase in APPLY corresponds to a 0.483 unit increase in perceived impact on performance and a 0.543 unit increase in tangible outcomes (both $p < .001$). The coefficients and their standard errors presented in Table 4 demonstrate significant and dependable connections between the application of learning and the variables related to learning outcomes.

The proportion of variance explained is moderate ($R^2 = 0.303$ for POIP and 0.329 for TOSI). Therefore, learning application accounts for approximately 30–33% of the variation in these outcome variables. This indicates that other organizational and individual factors are also significant determinants of performance and outcomes. This aligns with the broader literature on learning applications, which highlights that while learning applications can contribute to performance improvements, their effectiveness hinges on more than mere usage; it relies on the manner of application use, the integration of learning strategies, and a conducive environment that provides feedback(Mustafa & Lleshi, 2024).

A formal test comparing the APPLY coefficient across the two outcome equations did not reject equality, $F(1,176) = 1.40$, $p = 0.239$. This suggests that while the coefficient on TOSI (0.543) is numerically greater than that on POIP (0.483), the difference lacks statistical significance. This implies that the application of learning influences both perceived and concrete results to a comparable extent in GRA.

The findings correspond with the anticipated outcomes derived from frameworks related to learning transfer and assessment. The application of skills and knowledge in the workplace serves as the means by which learning translates into both personal enhancements (employees' views of effectiveness) and measurable organizational results (tangible outcomes, return on investment) (Jiménez-Jiménez & Sanz-Valle, 2011). Empirical studies in public-sector and sub-Saharan Africa environments demonstrate that the ability to apply new knowledge and skills, along with supportive workplace conditions, is essential for converting organizational learning (Ahakwa et al., 2021; Saks & Burke, 2012; Tai, 2006).

The implications for policy and management are clear. For the GRA, these findings highlight the necessity of investing in both organizational learning and post-learning support systems, such as managerial reinforcement, practice opportunities, job aids, and process redesign that facilitate application. Since APPLY accounts for only a portion of the outcome variance, GRA's capacity interventions must also tackle organizational factors that facilitate transfer, including supervisor support, incentives, and supportive work systems (Holton et al., 2000).

CONCLUSION

The study concludes that organizational learning contributes to public sector performance primarily through its application rather than its accumulation. Public organizations seeking to institutionalize change should prioritize mechanisms that enable interpretation, communication, and strategic embedding of learning. These findings offer actionable insights for managers and policymakers aiming to strengthen adaptive capacity and sustain reform outcomes.

The findings advance organizational change management theory by demonstrating that learning application functions as a critical mechanism linking learning processes to organizational change outcomes. Rather than viewing learning as a homogeneous construct, the results support a function-based perspective in which sensemaking, communication, and strategic integration serve as leverage points for institutionalizing change. This aligns with contemporary change theories that emphasize interpretation and alignment over knowledge accumulation.

This study has certain limitations. firstly, the cross-sectional design limits the ability to draw strong causal conclusions, and the results should be viewed as associations rather than definitive causation. Secondly, the use of self-reported survey data introduces the potential for common method bias. Nonetheless, procedural measures

such as anonymity, clear item wording, and scale separation were implemented to reduce this risk. Future research might adopt longitudinal or mixed-method approaches to more thoroughly explore causal relationships and learning processes over time.

Theoretical Contributions to Organizational Change Management

This study contributes to the Journal of Organizational Change Management literature in three keyways. First, it empirically disaggregates organizational learning into functional components, demonstrating their unequal influence on learning application. Second, it positions learning application as a mediating mechanism through which public organizations convert learning into sustained change. Third, it extends organizational change literature into the under-researched context of public revenue administration in a developing economy.

Ethical considerations

Ethical approval was not sought as the study involves online data collection enhancing the anonymity of responses. However, informed consent was sought from the participants as part of the questionnaire.

Conflicts of interest

There is no conflict of interest to be declared by the authors.

Data availability

Data is available upon request from the corresponding author.

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