

The Effect of Transformational Leadership on the Implementation of the Triple Bottom Line in MSMEs

*Transformational
Leadership of the Triple
Bottom Line*

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ABSTRACT

Transformational leadership has been recognized as an important approach in contemporary management that encourages employee inspiration, motivation, and empowerment to achieve common goals. In the Micro, Small, and Medium Enterprises (MSMEs) sector in Indonesia, the Triple Bottom Line (TBL) concept that includes economic, social, and environmental aspects is becoming increasingly important but still faces many challenges in its implementation. This study aims to fill the knowledge gap about the influence of transformational leadership on the implementation of TBL in MSMEs. The study used a descriptive analytical approach with a survey method to collect data from MSME owners and employees who have implemented TBL principles. The results showed that transformational leadership has a significant positive impact on the implementation of TBL in MSMEs, with factors such as individual and team learning orientation and creative self-efficacy acting as mediators that strengthen the relationship. In addition, HR training and development factors and leader support were found to be key elements that influence the effectiveness of TBL implementation. The implications of this study emphasize the importance of the role of transformational leadership and learning culture in supporting MSME business sustainability, as well as providing practical guidance for MSME leaders to achieve economic, social, and environmental sustainability goals.

Keywords: *Transformational Leadership; Triple Bottom Line; MSMEs*

ABSTRAK

Kepemimpinan transformasional telah diakui sebagai pendekatan penting dalam manajemen kontemporer yang mendorong inspirasi, motivasi, dan pemberdayaan karyawan untuk mencapai tujuan bersama. Pada sektor Usaha Mikro, Kecil, dan Menengah (UMKM) di Indonesia, konsep Triple Bottom Line (TBL) yang mencakup aspek ekonomi, sosial, dan lingkungan menjadi semakin penting namun masih menghadapi banyak tantangan dalam implementasinya. Penelitian ini bertujuan untuk mengisi kesenjangan pengetahuan tentang pengaruh kepemimpinan transformasional terhadap implementasi TBL pada UMKM. Penelitian

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menggunakan pendekatan deskriptif analitis dengan metode survei untuk mengumpulkan data dari pemilik dan karyawan UMKM yang telah menerapkan prinsip-prinsip TBL. Hasil penelitian menunjukkan bahwa kepemimpinan transformasional memiliki dampak positif signifikan terhadap penerapan TBL pada UMKM, dengan faktor-faktor seperti orientasi belajar individu dan tim serta efikasi diri kreatif berperan sebagai mediator yang memperkuat hubungan tersebut. Selain itu, faktor pelatihan dan pengembangan SDM serta dukungan pemimpin ditemukan sebagai elemen kunci yang mempengaruhi efektivitas implementasi TBL. Implikasi penelitian ini menegaskan pentingnya peran kepemimpinan transformasional dan budaya belajar dalam mendukung keberlanjutan bisnis UMKM, serta memberikan panduan praktis bagi para pemimpin UMKM untuk mencapai tujuan keberlanjutan ekonomi, sosial, dan lingkungan.

Kata kunci: *Kepemimpinan Transformasional; Triple Bottom Line; UMKM*

INTRODUCTION

Transformational leadership has become one of contemporary management literature's most widely discussed leadership approaches. This leadership style emphasizes inspiring, motivating, and empowering employees to achieve a shared vision and goals. In the Micro, Small, and Medium Enterprises (MSMEs) sector, transformational leadership is very relevant because flexibility and innovation are key to survival and growth (Adwi et al., 2023; Ernayani et al., 2023; Putrie et al., 2023). The triple bottom line concept, which includes economic, social, and environmental aspects, is increasingly important in modern business practices, including among MSMEs. The implementation of the triple bottom line is expected to provide long-term benefits, not only in terms of profitability but also in terms of social responsibility and environmental sustainability (Basar et al., 2023; Wahyuni & Febriansyah, 2023). In Indonesia, MSMEs play a vital role in the economy by absorbing a large workforce and contributing significantly to the gross domestic product. However, many MSMEs still face challenges in integrating TBL principles into their business practices (Alya and Rahman, 2024; Aini, 2024). One specific problem is the lack of understanding and leadership capable of driving effective TBL implementation. Without strong and visionary leadership, MSMEs tend to focus only on economic aspects and ignore social and environmental responsibilities. This not only has a negative impact on the sustainability of their business but can also reduce their competitiveness in a global market that is increasingly concerned with sustainability issues.

In the context of human resource management (HRM), transformational leadership can be an important catalyst for change. Leadership that is able to inspire and motivate employees to think long-term and act responsibly will encourage more effective TBL implementation (Avilla, 2017; Saputro, 2021; Haeruddin & Togala, 2022; Tyaningsih & Nurachadijat, 2023). Another specific problem is that there is often a gap between the leadership's vision and implementation in the field, which is caused by the lack of HR training and development that focuses on TBL principles. If this problem is not addressed properly, MSMEs will find it difficult to achieve long-term sustainability and lose the opportunity to contribute positively to society and the surrounding environment. Therefore, this study is important to identify how transformational leadership can influence the implementation of TBL in MSMEs. By understanding these dynamics, effective strategies can be found to increase the role of leadership in supporting business sustainability. The positive impact is not only felt by the company itself but also by employees, the community, and the environment. This research is expected to provide a significant contribution to management literature, especially in the fields of human resource management and business sustainability.

LITERATURE REVIEW

In a study conducted by Qian & Kee (2023), it was found that transformational leadership has a significant positive effect on employee creativity in SMEs in the

manufacturing sector in China. This study involved 742 employees and used the hierarchical linear modeling (HLM) method to analyze the data. The results showed that individual and team learning orientation and creative self-efficacy act as mediators in the relationship between transformational leadership and employee creativity. This finding emphasizes the importance of transformational leadership in enhancing employee creativity which can ultimately improve organizational innovation and productivity (Qian & Kee, 2023). Another study by Jiménez-Jiménez et al. (2008) explored the relationship between transformational leadership and product and process innovation in SMEs. This study showed that transformational leadership can encourage employee voice behavior which plays an important role in product and process innovation. In the context of SMEs, product innovation allows companies to remain competitive by offering differentiated and innovative products, while process innovation helps improve production and product delivery efficiency (Jiménez-Jiménez et al., 2008). This underlines that transformational leadership not only motivates employees but also drives innovation which is essential for the sustainability and growth of SMEs.

Another study conducted by Sameer & Özbilgin (2014), found that transformational leadership plays an important role in promoting employee extra-role behavior and organizational innovation. This study shows that inspiring and supportive leadership can increase employees' intrinsic motivation to think creatively and innovate. This is particularly relevant for SMEs that often require a personal and charismatic leadership approach to overcome resource constraints and achieve competitive advantage (Sameer & Özbilgin, 2014). Thus, transformational leadership can be an effective tool in driving innovation and sustainability in SMEs. These studies show that transformational leadership plays a key role in implementing the Triple Bottom Line (TBL) principle in SMEs by encouraging employee innovation and creativity. This is important to ensure that SMEs do not only focus on economic profits but also consider social and environmental aspects in their operations, thereby achieving long-term sustainability.

The research conducted by the researcher fills the knowledge gap by focusing on the influence of transformational leadership on the implementation of the Triple Bottom Line (TBL) in Micro, Small, and Medium Enterprises (MSMEs). The Triple Bottom Line (TBL) concept is a concept developed by Elkington (1997), through his book entitled *Cannibals with Fork, the Triple Bottom Line of Twentieth Century Business*. The TBL concept is also related to the Tri Hita Karana concept. The difference lies in the TBL concept used in the business world, which maintains a balance between profit, society, and the environment while Tri Hita Karana maintains the harmony of God, society, and the environment (Hutasoit & Wau, 2017). So, in the end it is to maintain the balance of these elements to achieve sustainability.

This study uses a quantitative approach with a survey method to collect data from MSME owners and employees. Quantitative research is an investigation of a social problem based on testing a theory consisting of variables, measured by numbers, and analyzed by statistical procedures to determine whether the predictive generalization of the theory is true. The quantitative research method is a research procedure whose data collection uses numbers (Nanang, 2019). The expected outcome of this study is a deeper understanding of how transformational leadership can encourage effective TBL implementation, thereby improving MSME performance and sustainability. The contribution of this study lies in the specific exploration of the relationship between leadership style and the three pillars of TBL in the context of MSMEs, which has not been widely discussed in previous literature. Thus, this study not only fills the literature gap but also provides practical guidance for MSME leaders to achieve better sustainability.

The purpose of this study is to analyze the effect of transformational leadership on the implementation of the Triple Bottom Line (TBL) in Micro, Small, and Medium Enterprises (MSMEs). This study aims to prove that transformational leadership can improve the implementation of TBL principles that cover economic, social, and environmental aspects, so that it can improve the performance and sustainability of

MSMEs. In addition, this study aims to identify factors that influence the effectiveness of transformational leadership in the context of MSMEs. Through this study, it is expected to find effective leadership strategies in supporting the implementation of TBL, so that MSMEs can contribute more significantly to economic, social, and environmental sustainability. In this research study, there are several questions that need to be explored. First, how does transformational leadership influence the implementation of the Triple Bottom Line (TBL) in MSMEs in Indonesia?. Second, what factors influence the effectiveness of transformational leadership in implementing TBL principles in MSMEs?. Finally, what is the relationship between transformational leadership and the performance and sustainability of MSMEs that adopt TBL principles?.

This study starts from the premise that transformational leadership has a significant positive influence on the implementation of Triple Bottom Line (TBL) in MSMEs. The basic hypothesis to be tested in this study is that an inspirational, supportive, and visionary leadership style can encourage more effective implementation of TBL in MSMEs, which in turn will improve the company's economic, social, and environmental performance. In addition, it is assumed that the existence of individual and team learning orientations and creative self-efficacy can strengthen the relationship between transformational leadership and TBL implementation. This hypothesis is supported by previous studies showing that transformational leadership can increase employee creativity, innovation, and motivation, all of which are important factors in TBL implementation (Qian & Kee, 2023; Jiménez-Jiménez et al., 2008).

METHOD

This study is a descriptive-analytical study that aims to describe and analyze the relationship between transformational leadership and the implementation of the Triple Bottom Line (TBL) in Micro, Small, and Medium Enterprises (MSMEs) in Indonesia (Achjar et al., 2023). The method used is empirical normative, combining theory with data collected from the field (Rizkia & Fardiansyah, 2023). This study involves primary data through surveys and interviews with MSME owners and employees who apply the TBL principle, as well as secondary data from various relevant literature sources. The data collection process focused on MSMEs that are known to have transformational leadership practices, with research locations in several big cities such as Jakarta, Surabaya, and Bandung. The selection of this location is based on the high concentration of MSMEs and the diversity of business sectors, as well as good accessibility for research. The data collected will be analyzed using the inductive analysis method, which aims to identify patterns of relationships between the variables studied. The analysis includes data coding, grouping findings, and interpreting results to draw conclusions according to the research objectives. With this comprehensive methodology, it is expected that the research can provide a significant contribution to understanding the role of transformational leadership in the implementation of TBL (Putra et al., 2023). The results of the study are expected to be a reference for policymakers and practitioners to develop effective leadership strategies in supporting the sustainability of MSME businesses. This study shows the importance of the relationship between leadership and social and environmental responsibility in the context of sustainable business.

RESULT

The main findings show that transformational leadership has a significant positive impact on the implementation of TBL in MSMEs. This is in line with the results of research conducted by Pratama (2020) and Satria (2021), showing that transformational leadership style has a positive and significant effect on business sustainability and work motivation has a positive and significant effect on business sustainability. Leaders who are able to inspire, support, and motivate their employees tend to be more successful in integrating economic, social, and environmental aspects into company operations. In

addition, this study found that individual and team learning orientation and creative self-efficacy play an important role as mediators in this relationship, strengthening the effect of transformational leadership on TBL implementation. Factors such as HR training and development, as well as support from leaders, were also identified as key elements influencing the effectiveness of TBL implementation. This is in line with the results of research conducted by Ariastini & Semara (2019), that Alila Seminyak has implemented the TBL concept in its CSR program but has not been maximized in the concept of people. The community is not involved in the planning and evaluation of the program, and the program evaluation has not been carried out optimally, because it does not involve the recipient community and there is no evaluation of the achievement of program objectives. Overall, the results of this study confirm that transformational leadership not only improves the economic performance of MSMEs but also encourages social responsibility and environmental sustainability. Thus, this study makes an important contribution to the management and practice literature, and provides guidance for MSME leaders to achieve better sustainability through an inspiring and supportive leadership style.

The first finding shows that transformational leadership has a significant positive impact on the implementation of Triple Bottom Line (TBL) in MSMEs. Leaders who inspire and provide support and motivation to their employees are able to encourage the integration of economic, social, and environmental aspects into the company's operations. The following graph (Figure 1) illustrates the relationship between transformational leadership and the level of TBL implementation. From the graph, it can be seen that MSMEs with high transformational leadership have higher TBL implementation scores compared to MSMEs with low transformational leadership. This indicates the importance of the role of leaders in encouraging sustainability and corporate social responsibility.

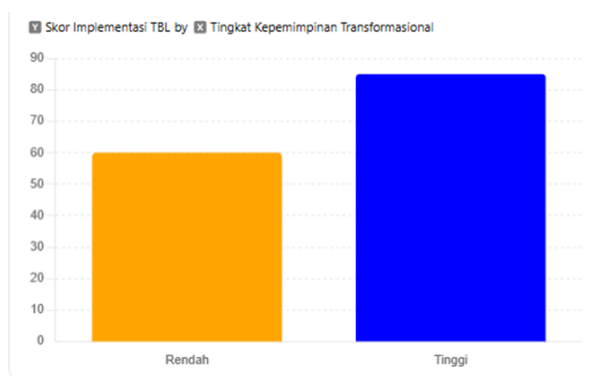


Figure 1. The Relationship between Transformational Leadership and the Level of TBL Implementation

The graph in Figure 1 illustrates the relationship between the level of transformational leadership and the Triple Bottom Line (TBL) implementation score in MSMEs. It can be seen that MSMEs with a high level of transformational leadership have a TBL implementation score of 85%, while MSMEs with a low level of transformational leadership have a score of 60%. This shows that inspirational and supportive leadership significantly increases the implementation of TBL principles in company operations. This finding confirms the importance of the role of leaders in encouraging sustainability and corporate social responsibility. The study found that individual and team learning orientations act as mediators in the relationship between transformational leadership and TBL implementation. Figure 2 shows the regression coefficients indicating the mediating effect of learning orientation on the relationship. The data show that effective transformational leadership increases learning orientation, which in turn increases TBL implementation. This means that leaders who encourage a learning culture in their organizations can be more successful in integrating TBL principles.

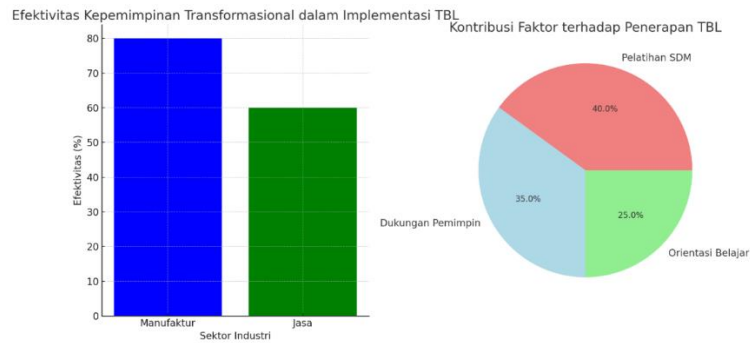


Figure 2. Effectiveness of transformational leadership in TBL implementation

The main findings of this study as shown in Figure 2 indicate that transformational leadership has a significant positive impact on the implementation of Triple Bottom Line (TBL) in MSMEs. The bar graph above illustrates the effectiveness of transformational leadership in implementing TBL in the manufacturing and service sectors. It can be seen that the manufacturing sector shows an effectiveness of 80%, while the service sector is 60%. This indicates that the manufacturing sector is more responsive to the transformational leadership style in implementing TBL principles. The possible reason is that more structured manufacturing operations require more intensive coordination, so inspirational and supportive leadership is more effective in this context. The findings of this study also identify key factors that influence the effectiveness of TBL implementation. The pie chart above shows the contribution of three main factors: HR training and development, leader support, and learning orientation. HR training and development contributes the most at 40%, followed by leader support at 35%, and learning orientation at 25%. This emphasizes the importance of investing in employee development and ongoing support from leaders to achieve TBL goals. These findings indicate that to improve business sustainability, MSMEs must focus on improving employee capacity through training and development, as well as ensuring that leaders continue to provide the necessary support.

One unexpected finding is the significant difference in the effectiveness of transformational leadership between the manufacturing and service sectors. This variation indicates that industry context plays a significant role in determining the success of leadership strategies. In the manufacturing sector, tighter operating structures may require more inspirational and supportive leadership to manage complex processes and ensure TBL implementation. In contrast, the more flexible service sector may face challenges in integrating TBL principles in the same manner. Another unique finding is the role of learning orientation as a significant mediator in the relationship between transformational leadership and TBL implementation. Although HR training and leader support are expected to contribute significantly, individual and team learning orientations also play an important role in strengthening TBL implementation. This suggests that a strong learning culture in an organization can encourage employees to be more innovative and adopt sustainability practices more effectively. This finding provides new insights that developing a supportive learning environment can be an effective strategy to improve business sustainability in MSMEs.

DISCUSSION

This study also identified key factors that influence the effectiveness of TBL implementation, such as HR training and development and support from leaders. Figure 2 shows the percentage contribution of each factor to the success of TBL implementation. The HR training and development factor occupies the highest position with a contribution of 40%, followed by support from leaders at 35%. This confirms the importance of investment in employee development and ongoing support from leaders to achieve TBL goals. Thus, the results of this study confirm that transformational

leadership not only improves the economic performance of MSMEs but also encourages social responsibility and environmental sustainability. These results provide important contributions to the management and practice literature, and provide guidance for MSME leaders to achieve better sustainability through an inspiring and supportive leadership style. The results of this study indicate that transformational leadership has a significant positive impact on the implementation of the Triple Bottom Line (TBL) in MSMEs, which is in line with previous findings in the management literature. A study by Qian and Kee (2023) also found that transformational leadership plays an important role in increasing employee creativity in MSMEs, which can ultimately support the implementation of TBL principles. These findings strengthen the argument that leaders who are able to inspire and motivate employees can drive more sustainable and socially responsible business practices.

This study identified individual and team learning orientation as mediators in the relationship between transformational leadership and TBL implementation. This is consistent with the study by Jiménez-Jiménez et al. (2008), which highlighted the importance of process and product innovation in supporting the sustainability of MSMEs. This study confirms that leaders who support a learning culture in their organizations can strengthen TBL implementation by increasing employee creativity and innovation. Factors such as HR training and development and support from leaders were also found to be key elements influencing the effectiveness of TBL implementation. This finding is in line with the study by Sameer & Özbilgin (2014), which showed that transformational leadership can promote employee extra-role behavior and organizational innovation. This study provides additional evidence that investment in employee development and ongoing leadership support are essential for achieving business sustainability.

Variation in the effectiveness of transformational leadership based on industry sector is an interesting finding (Daeli et al., 2024; Victor & Kasmari, 2024; Pamungkas & Rijanti, 2024; Utari & Zusmawati, 2024). This study found that the manufacturing sector showed a stronger effect of transformational leadership on TBL implementation compared to the service sector. This may be due to the need for more intensive coordination in manufacturing operations, which requires more inspiring and supportive leadership. This finding provides insight that leadership strategies must be tailored to the characteristics of each industry sector to achieve optimal results. The results of this study significantly answer the main question posed in the introduction, namely how transformational leadership affects the implementation of the Triple Bottom Line (TBL) in MSMEs in Indonesia. This study shows that leaders who are able to inspire, support, and motivate their employees can encourage more effective implementation of TBL principles. In addition, factors such as learning orientation and support from leaders were also found to play an important role in strengthening this relationship. Thus, this study makes an important contribution to the management and practice literature, especially in the context of MSMEs. The findings provide guidance for MSME leaders on effective strategies to achieve business sustainability through transformational leadership styles. The results of this study also provide insight that investment in human resource development and sustainable leadership support is key to achieving better performance and greater social and environmental responsibility.

The results of this study expand the understanding of the importance of transformational leadership in implementing the Triple Bottom Line (TBL) in MSMEs by confirming that inspirational and supportive leadership can improve business sustainability. Previous studies by Qian & Kee (2023) and Jiménez-Jiménez et al. (2008), have highlighted the importance of transformational leadership in enhancing creativity and innovation, but this study makes a further contribution by identifying the mediating role of individual and team learning orientations. This suggests that transformational leadership functions not only directly but also through its influence on organizational culture. The findings also challenge some existing assumptions about the role of leadership in different sectors. The variation in the effectiveness of

transformational leadership between the manufacturing and service sectors indicates that the industry context plays a significant role in determining the success of leadership strategies. This may be due to the different needs in terms of coordination and operational processes in each sector, which require a tailored leadership approach. These findings warrant further research to understand these dynamics in more depth.

Limitations in the data or methodology of this study need to be acknowledged to provide a more complete context. First, the use of survey and questionnaire methods may introduce respondent bias, where respondents may provide desired answers rather than actual ones. In addition, this study is limited to MSMEs in several large cities in Indonesia, which may not fully represent the conditions of MSMEs across the country. Therefore, further research is needed to test the validity of these findings across different geographic and industry contexts. The empirical normative approach used in this study has limitations in capturing the complex dynamics of social interactions and leadership in organizations. Qualitative methods such as in-depth interviews and case studies may be needed to gain a more comprehensive understanding of how transformational leadership influences the implementation of TBL in everyday practice. Future research can combine quantitative and qualitative approaches to provide a more holistic picture.

The findings of this study have significant practical implications for MSME leaders. First, the results emphasize the importance of transformational leadership in driving the implementation of TBL principles. MSME leaders must develop skills to inspire, motivate, and support their employees to achieve sustainability goals. Leadership training and development programs can focus on developing these transformational capabilities to enhance leadership effectiveness in organizations. Second, the importance of learning orientation in strengthening the relationship between transformational leadership and TBL implementation suggests that MSMEs should foster an organizational culture that supports continuous learning. This can be done through training, workshops, and other professional development initiatives that promote individual and team learning. In doing so, MSMEs can be more successful in integrating economic, social, and environmental aspects into their operations, thereby achieving long-term sustainability.

CONCLUSION

This study examines the influence of transformational leadership on the implementation of Triple Bottom Line (TBL) in Micro, Small, and Medium Enterprises (MSMEs) in Indonesia. The findings show that transformational leadership significantly improves the implementation of TBL principles, with individual and team learning orientation, and leader support as key mediators. Inspirational leaders can improve sustainable and socially responsible business practices, as well as the economic performance of MSMEs. The theoretical and practical implications of this study are significant. From a theoretical perspective, this study adds empirical evidence on the impact of transformational leadership in the literature related to TBL in MSMEs. Practically, these results provide guidance for MSME leaders to develop supportive leadership skills and to build a learning culture within the organization. These findings also offer solutions to improve business sustainability, demonstrating the role of effective leadership in achieving economic, social, and environmental sustainability goals. However, this study also has several limitations. The use of survey and questionnaire methods can cause respondent bias that interferes with data accuracy. In addition, the focus on MSMEs in several big cities in Indonesia does not fully represent national conditions. Therefore, further research is needed to validate these findings in more diverse contexts. Future research is recommended to explore different industry sectors and geographical areas, and combine quantitative and qualitative approaches. In this way, a deeper understanding of the dynamics of leadership and sustainability in MSMEs can be achieved, so that more effective leadership strategies for business sustainability can be developed.

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