

SOCIAL ENTREPRENEURSHIP, TRANSFORMATIONAL LEADERSHIP AND ORGANIZATIONAL PERFORMANCE: THE MEDIATING ROLE OF ORGANIZATIONAL LEARNING

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Abstract: Village-Owned Enterprises are needed to assist the government in meeting community needs and restoring the village economy, so it is very important to ensure its success in achieving excellent organizational performance. Therefore, studies on exploring the variables that contribute to enhancing the performance of this entity are needed. This study has two objectives-- first, to investigate the effect of social entrepreneurship and transformational leadership on organizational performance; second, to investigate the indirect effects of social entrepreneurship and transformational leadership on organizational performance through organizational learning. This study is quantitative research. Data are collected using questionnaires distributed to directors of 122 village-owned enterprises in Siak Regency, Indonesia. A total of 85 completed responses were received and analyzed by using WarpPLS 5.0. Empirical findings confirm that social entrepreneurship and transformational leadership influence organizational learning and organizational performance. Further analysis shows that social entrepreneurship and transformational leadership affect organizational performance through organizational learning, and therefore the latter acts as a mediating variable. This study reveals that social entrepreneurship and transformational leadership enhance organizational learning to improve organizational performance. This study contributes to the field of management accounting for village-owned enterprises. Directors of village-owned enterprises must be able to develop a social entrepreneurial spirit and transformational leadership to create a learning environment for organizations that can influence the improvement of organizational performance.

Keywords: social entrepreneurship, transformational leadership, organizational learning, organizational performance, village-owned enterprises (BUMDes).

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Introduction

Village-owned enterprises (known as BUMDes in Indonesian) are instruments for empowering the local economy of villages with various types of businesses according to their potential. The aim is to increase the source of original income

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that allows the village to facilitate development and optimize the increase of welfare (Indonesia, R., 2004). Village-owned enterprises are one form of social enterprise. Social enterprise is an organization that is engaged in social goals as its main mission. In contrast to cooperatives, which are another form of social enterprises, Village-owned enterprise is formed by the village government to utilize all economic potential, economic institutions as well as the potential of natural resources and human resources in order to improve the welfare of rural communities, while cooperative is established by a group of individuals. Village-owned enterprises place the highest power on the village deliberation, while the cooperatives place the highest decisions on members. The profits generated by village-owned enterprises become income for the village government, and the acquired profits are distributed to villagers in various development programs to encourage the welfare of villagers. Meanwhile, the profits of the cooperative are in the form of the remaining operating results, which are distributed to members based on the participation of each member in the cooperative.

Village-owned enterprises have two roles. On the one hand, they serve as social institutions in providing services for the maximum welfare of village communities, and on the other hand, they must be independent of a financial perspective to support their business and contribute to the village's original income. The success of village-owned enterprises in carrying out their functions and roles is reflected in their performance in these two roles.

Organizational performance is an indicator of its success in achieving its goals (Cherrington, 1989; Dess and Robinson, 1984; Roth and Jackson, 1995). Good performance can also be determined from the organization's efficiency (Lekatompessy, 2012) and financial and non-financial performance (Sari et al., 2006). Village-owned enterprises are considered successful when they can carry out their functions, namely, the financial function by contributing income to the village and social functions in the form of services and meeting the needs of the community. With the fulfillment of these two functions, village-owned enterprises are considered successful in achieving their organizational goals.

Previous research has documented various factors that play a role in improving organizational performance. Among them are social entrepreneurship and transformational leadership (Colbert et al., 2008; Dwivedi & Weerawardena, 2018; Palacios-Marqués et al., 2019; Sari et al., 2019; Tepthong, 2014). Entrepreneurial attitudes and good leadership are considered the main basis for achieving organizational success (Arham et al., 2013). In addition, organizational learning plays an important role in entrepreneurship in facilitating the use of knowledge (Ireland et al., 2003). The effect of entrepreneurship on organizational learning has been previously confirmed (Amin, 2015; Zhao et al., 2011).

The study of village-owned enterprises is important in Indonesia for many reasons. First, as village-owned businesses, village-owned enterprises are expected to increase the community's economy and contribute to village development by utilizing the potential resources, especially when the village is affected by

unfavorable economic conditions. Therefore, understanding what factors contribute significantly to village-owned enterprise performance is crucial. Secondly, to ensure that village-owned enterprises satisfy their role in financial and social obligation, the finding of testing structural relationships between the variables of the study model must be considered in relation to the performance (financial and social) of village-owned enterprises, which is currently lacking for Indonesia. To the best of researchers' knowledge, no study investigates this field in Indonesia, and this research attempts to fill this research gap.

Literature review and hypotheses development

Social entrepreneurship is defined as an innovative activity and social value creation that can occur in all organizations, whether non-profit, profit-motive (business), or governmental (Austin et al., 2006). J. Bryce (2014) reveals that decisions and innovations make significant social impacts that are the foundations of social entrepreneurship, which has a primary focus on social missions. However, social organizations must not be purely philanthropic or commercial to achieve a productive balance (Dees, 1998). Social organizations must use various options and operate similar to business organizations in how to source and distribute products or services. Consequently, the acquisition of financial resources for social organizations must also be considered for the social mission.

Like conventional entrepreneurship, social entrepreneurship must be innovative, creative and motivated to pursue its social mission. Social entrepreneurship must first identify competitors and then develop strategies to compete effectively. In addition, social entrepreneurship must realize that competition is not limited to non-profit or socially oriented competition (Dees, 1998). Dees (1998) says that social entrepreneurship functions as an agent of change that: (1) adopts a mission to create and maintain social value (have a mission); (2) recognizes and pursues new opportunities to serve their mission (take action); (3) is involved in adaptation, innovation, and learning (active education); (4) is not limited by the current resources (resources); (5) has a sense of accountability to those who are served and the results created (result/outcomes).

Organizational learning is a change that occurs as an experience gained by the organization (Easterby-Smith et al., 2000) and refers to developing insights, knowledge, and associations among past actions, effectiveness of current actions, and future actions (Fiol & Lyles, 1985). Organizational learning is carried out through four certain stages (Huber, 1991; Levitt and March, 1988; Sinkula, 1994), namely, information acquisition, information dissemination, information interpretation and organizational memory. In the first stage, the organization obtains information through direct experience, learns about strategies and technology obtained from other organizations and increases information storage by transplanting it to members (Huber, 1991). In the second stage, the dissemination of information is carried out by involving all members of the organization to carry out any relevant information. The third stage involves interpreting the information.

Interpretation is related to the process of giving meaning (Kandemir and Hult, 2005). Meanwhile, in the last stage, any information obtained is stored for future use.

According to Kirzner (1973), social entrepreneurship can improve organizational learning. To gain an entrepreneur advantage, social organizations can identify opportunities that require differential access to existing information. The development of information to become useful knowledge for the organization causes learning. This influence of social entrepreneurship on organizational learning is well supported (Susanto et al., 2020; Shane, 2003; Kirzner, 1973). Thus, the following hypothesis is proposed:

H1: Social entrepreneurship has a positive effect on organizational learning.

Similar to conventional entrepreneurship, social entrepreneurship also presents innovations in value creation, but the focus is on the achievement of a clear mission in the context and outcome of the social component and must generate and maintain social benefits (Mair and Noboa, 2006). Social entrepreneurship can recognize opportunities to create social value, while its process is understood as the construction, evaluation and pursuit of opportunities to achieve social change (Roberts & Woods, 2005).

Social entrepreneurship is part of sustainable competitive advantage (Weerawardena & Sullivan-mort, 2001), which is implemented and developed in non-profit organizations and/or the government (Sullivan Mort et al., 2003). The key components of social entrepreneurship are social innovation, proactive, and risk management. Davis et al. (2010) found that organizations have a preference for innovative, risk-taking, proactive activities and are in a more favorable position to compete with others. Basically, customers are interested in new products, services and technologies that can generate organizational growth. Social enterprises believe that they need to be proactive to survive and grow in the market. The wider the relationship network, the greater the likelihood to achieve organizational performance because entrepreneurs can more easily build relationships with customers, suppliers and distributors, neutralizing their negotiating power to a certain extent, thereby gaining access to important and valuable information. Chen et al. (2007) found that innovation and proactivity affect profits and new business growth. Moreover, the influence of social entrepreneurship on improving performance has been confirmed (Dwivedi & Weerawardena, 2018; Tephthong, 2014; Oeij et al., 2010; Fox, 2005). Based on the abovementioned literature, the following hypothesis is proposed:

H2: Social entrepreneurship has a positive effect on organizational performance.

The concept of Transformational Leadership was initiated and developed by Burns (1978) and Bass (1985). Bass (1985) views transformational leadership as a process in which leaders and employees help each other achieve higher levels of motivation and morality. The main goal of the transformational leader is to change the current organizational structure and inspire employees to consider a new vision

that has new opportunities for individuals and the organization as a whole (Tucker & Russell, 2004).

Transformational leadership is contemporary and direct approach that helps a person lead people and brings about change in the organization (Qureshi et al., 2015; Bhat et al., 2013). Transformational leaders can communicate the organizational vision and motivate employees to work towards this goal (Bass, 1985), instill pride, communicate personally, facilitate creative thinking and provide inspiration (Lievens, 1997).

Transformational leadership is described as behavior that consists of the following: identifying and articulating a vision; providing an appropriate model; encouraging group acceptance, goals and high-performance expectations; and providing individual support to staff and intellectual stimulation (Podsakoff et al., 1990). Ten years later, Carless et al. (2000) extend the concept of transformational leadership into seven behaviors, an extension of the concept proposed by Podsakoff et al. (1990). The seven behaviors are (1) communicates a vision (2) develops staff (3) provides support (4) empowers staff (5) innovative (6) leads by example (7) exudes charisma.

Transformational leadership encourages the emergence of creative ideas in their organizations, because the behavior of leaders with this style increases creativity and inspirational motivation by providing encouragement into idea-making, an intellectual stimulation that encourages exploratory thinking among employees (Sosik et al., 1998). In addition, this leadership style motivates followers by increasing their performance beyond expectations and encouraging them to adopt innovative ways of working.

The relationship between leadership and organizational learning has been confirmed (Mutahar et al., 2015; Senge et al., 1994; Senge, 1990). Leaders with transformational leadership style can develop teams and offer the necessary direction such that organizational change and learning can be induced (Bass, 1999). This leadership style allows organizations to enjoy learning through experimentation, exploration and communication (Mutahar et al., 2015; Menguc et al., 2007; Senge et al., 1994). Transformational leaders become advisors, organizers and trainers in organizational learning. Therefore, transformational leadership is one of the most important factors in the development of organizational learning (García-Morales et al., 2012). Thus, the following hypothesis is proposed:

H3: Transformational leadership has a positive effect on organizational learning.

Leadership style is one of the important factors that can affect the operations of an organization. Transformational leadership is one of the most used styles in organizations and plays an important role in generating organizational performance (Arif&Akram, 2018). Bass (1985) stated that transformational leadership is one of the best methods of improving individual and group performance. This finding is possible because leaders can directly decide to introduce new ideas into the organization, set certain goals and encourage employee innovation (Noruzy et al.,

2013). Bass (1999) defines transformational leadership as a style that leads to increased awareness of shared interests among organizational members and also assists them in achieving collective goals. According to Burns (1978), transformational leaders form a vision that inspires and motivates employees. Motivated employees work in a climate that supports providing effective customer service, improves organizational performance and leads to financial benefits for stakeholders (Giroux & McLarney, 2014).

In transformational leadership, employees are empowered and feel compelled and dedicated to assisting in achieving the organizational goals and objectives (Sommers & Birnbaum, 1998). Transformational leaders provide positive feedback to employees, who are then motivated to exert greater effort and encourage them to think innovatively about complex problems (Bass, 1985). In addition, transformational leaders encourage employees to consider the collective benefits of the organization and the leader more than their personal interests (Bass, 1985). Transformational leadership also creates conditions for mutual care and inspiration among employees to achieve high performance (Bass, 1999).

Organizational performance refers to an organization's ability to achieve its goals (Koontz & Donnell, 1993), both from financial and social perspective. A direct effect of transformational leadership on organizational performance has been found (Mutahar et al., 2015; Aziz et al., 2013; García-Morales et al., 2012; García-Morales et al., 2008; Colbert et al., 2008; Liao & Chuang, 2007; Menguc et al., 2007; Bass, 1999). Transformational leadership enhances the emotional connection between leaders and employees so that the latter feels more confident about performing beyond expectations. Thus, leaders positively affect employee performance, which in turn has an impact on improving organizational performance. Based on the above explanation, the following hypothesis is proposed:

H4: Transformational Leadership has a positive effect on organizational learning.

Organizational learning is the internal capability to maintain or improve performance. This process allows organizations to gain expertise in creating, studying, and transferring knowledge; adjusting the attitudes of the organization; and reflect on the results of the organization (Garvin, 1993). The basic goal of organizational learning is to improve the quality and quantity of performance, enabling organizations to increase sales/service to create, maintain and enlarge their customer base (Senge, 1990).

The importance of organizational learning for organizational continuity and effective performance has been previously discussed (Schön and Argyris, 1996; Inkpen and Crossan, 1995; Senge, 1990). Organizational learning activities involve knowledge acquisition (by creating or developing networks, insights and skills), knowledge sharing (dissemination of knowledge to others) and utilization of knowledge (integration of learning such that knowledge is widely available and can be universal for new situations) (DiBella et al., 1996).

Known to positively impact performance, organizational learning is a basic component used in every effort to improve performance and strengthen the competitive advantage (March, 1991). With its learning abilities, the organization can learn and improve its strategic abilities to overcome risks. This learning can support the organization in achieving competitive advantage and improving performance (Noruzy et al., 2013; García-Morales et al., 2012). The positive influence on organizational learning on organizational performance has been previously confirmed (Mutahar et al., 2015; Noruzy et al., 2013; García-Morales et al., 2012). Thus, the following research hypothesis is proposed:

H5: Organizational learning has a positive effect on organizational performance.

Previous studies also provided evidence on the influence of social entrepreneurship on organizational performance (Tepthong, 2014; Oeij et al., 2010; Fox, 2005), while others confirm the role of organizational learning in improving organizational performance (Mutahar et al., 2015; Noruzy et al., 2013; García-Morales et al., 2012; Schön and Argyris, 1996; Inkpen and Crossan, 1995; Senge, 1990). In this study, organizational learning is hypothesized to mediate the relationship between social entrepreneurship and organizational performance. This hypothesis is based on the benefits promised by social entrepreneurship in the form of the ability to make organizations creative, innovative and proactive in meeting opportunities in accordance with their social mission. The existence of these opportunities can allow the organization to collect information and develop it into knowledge to achieve effective learning. The learning results are useful for the organization to determine its strategy in achieving competitive advantage, which then has an impact on improving the organizational performance. Thus, the following hypothesis is proposed:

H6: The effect of social entrepreneurship on organizational performance is mediated by organizational learning.

This study also hypothesizes that organizational learning can mediate the relationship between transformational leadership and organizational performance. Leaders with transformational leadership styles communicate the organizational vision and motivate employees to work towards this goal (Bass, 1985), instill pride, communicate personally, facilitate creative thinking and provide inspiration (Lievens, 1997). The effect of transformational leadership on organizational learning has been confirmed (Mutahar et al., 2015; García-Morales et al., 2012; Menguc et al., 2007; Senge et al., 1994). Transformational leaders can direct and motivate employees in self-development to enable effective learning within the organization. Naturally, this learning can affect creating competitive advantage and improving performance. Thus, the following hypothesis is proposed:

H7: The effect of transformational leadership on organizational performance is mediated by organizational learning.

Methodology

The populations of this study are village-owned enterprises in Siak Regency, Riau Province, Indonesia. In total, this Regency has 122 village-owned enterprises. Due to the relatively small population, this study applied the census method in determining the sample. Therefore, all the objects of the population were selected as sample. Data were obtained from questionnaires directly sent to the target respondents, specifically, the directors of village-owned enterprises. Data collection was carried out from October 2020 to March 2021. This study adopted existing instruments to measure the research variables. All variables were measured using a Likert scale, ranging between 1 (strongly disagree) and 9 (strongly agree). The social entrepreneurship variable is measured through 11 items adopted from Carraher (2012). The second variable, namely transformational leadership, to measure transformational leadership, seven indicators adopted from Carless et al. (2000) were applied. Furthermore, Organizational learning is measured by four indicators adopted from Hurley and Hult (1998) and tested by Henri (2006). Finally, Organizational performance is measured by 5 indicators consisting of 3 financial performance indicators and 2 social performance indicators adopted from Widener (2007) and Bagnoli and Megali (2011). In this study, data were analyzed by using Structural Equation Modeling–Partial Least Square (SEM-PLS) using the Warp-PLS version 5.0 PLS software. The indirect (mediating) effects were examined by using Variance Accounted For (VAF).

Empirical results

Descriptive statistics

Of the 122 questionnaires distributed, 93 questionnaires were returned. However, several questionnaires were not completely filled in by the respondents, and thus the data that could be processed further were 85 questionnaires (91%).

The participants of this study comprise 78% male directors and 22% female directors. The average age of the respondents is 31–40 years old. The average length of work for respondents in village-owned enterprises is 3–6 years. The education background of the respondents consists of Senior High School (62%), Diploma (5%), Undergraduate (30%), Master Program (2%) and others (1%).

Inferential statistical analysis

Inferential statistical analysis was used to test the hypotheses that have been formulated, starting from the measurement (outer model), model structure (inner model) and hypothesis testing.

The outer model was evaluated by looking at the validity and reliability of the construct. Validity was evaluated by examining convergent and discriminant validity (Ghozali & Latan, 2014). The convergent validity test was carried out using the loading indicator, which ranges from 0.624–0.860 > 0.50. Then, the average variance extracted (AVE) value is obtained in the range of 0.591–0.632 > 0.50.

This result shows that the indicators used in this study can explain each of the construct/variables (Chin, 1998; Hair et al., 2014). The discriminant validity test is done by comparing the square root of AVE value of each construct with the correlation or construct with others in the model. Table 1 shows that each construct's AVE square root value is greater than the correlation value between constructs and other constructs in the model and thus has good discriminant validity (Ghozali & Latan, 2014).

Table 1. Correlations among latent variables with square roots of AVEs

	SE	TL	OL	PERFORM
SE	0.769	0.760	0.721	0.676
TL	0.760	0.795	0.684	0.678
OL	0.721	0.684	0.793	0.673
PERFORM	0.676	0.678	0.673	0.766

Reliability test is carried out by looking at the Cronbach's alpha and composite reliability values. The Cronbach's alpha values are in the range of 0.802–0.930 > 0.70, and the composite reliability values are in the range of 0.871–0.940 > 0.70. This shows that all the instruments used are error-free and consistent on each construct variable with high reliability.

Testing the inner model is done by looking at the R-square value. In Figure 1, the R-square value on the organizational learning variable is 0.563, meaning that 56.3% of organizational learning variables are influenced by social entrepreneurship and transformational leadership, while the rest is influenced by variables outside the model. The R-Square value for organizational performance variable is 0.562 (56.2%), which indicates that 56.2% of the organizational performance variables are influenced by social entrepreneurship and transformational leadership, while the rest is influenced by other variables.

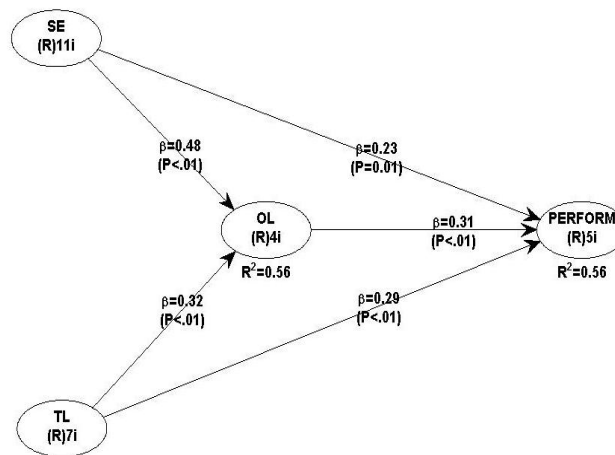


Figure 1: Full structural equation model

Then, Figure 1 shows the results of testing the direct effect hypothesis. SE has a positive effect on OL ($\beta = 0.477$, $PV < 0.001$), SE has a positive effect on PERFORM ($\beta = 0.235$, $PV = 0.01$), TL has a positive effect on OL ($\beta = 0.321$, $PV < 0.001$), TL has a positive effect on PERFORM ($\beta = 0.291$, $PV = 0.002$), and OL has a positive effect on PERFORM ($\beta = 0.305$, $PV = 0.001$). Therefore, H1, H2, H3, H4 and H5 are accepted.

Table 2. Indirect effect

Path	axb (1)	axb+c (2)	VAF=(1)/(2)x100%	Effect
SE→OL →PERFORM	0.477x0.305=0.145	0.145+0.380=0.525	20%<27.62%<80%	Partial mediation
TL→OL →PERFORM	0.321x0.305=0.098	0.098+0.380=0.487	20%<20.12%<80%	Partial mediation

Note :

a = path coefficient value of predictor variable to mediator, with the significance of $P < 0.05$

b = path coefficient value of mediator variable to criterion, with the significance of $P < 0.05$

c = path coefficient value of the predictor variable on criterion before the mediator variable included in the model, with a significance of $P < 0.05$ (PV or $\beta = 0.380$; P Value < 0.01).

Furthermore, for the indirect effect test, Table 2 shows that organizational learning can act as a mediator that relates social entrepreneurship with organizational performance ($VAF = 27.62\%$) and transformational leadership with organizational performance ($VAF = 20.12\%$). In this study, organizational learning acts as a partial mediator. Therefore, H6 and H7 are accepted.

Discussion

The findings of this study indicate that social entrepreneurship empirically affects organizational learning. With the creative, innovative, and proactive behaviors in finding opportunities in achieving social missions, social entrepreneurship can direct organizational actors toward organizational learning. These findings support previous research revealing the relationship between social entrepreneurship and organizational learning (Susanto et al., 2020; Shane, 2003; Kirzner, 1973).

The findings indicate that social entrepreneurship can enable organizations to create products or services according to social needs that can impact the improvement of organizational performance. This finding is in line with the results of Dwivedi and Weerawardena (2018) and Tepthong (2014). Leaders who can transform organizational goals and achievements can create a learning climate in the organization. These results are consistent with previous research (Mutahar et al., 2015; García-Morales et al., 2012; Senge, 1990) that transformational leadership is an important factor in organizational learning. Transformational leadership impacts the achievement of organizational performance (Mutahar et al., 2015; García-Morales et al., 2012). The results also demonstrate that organizational

learning has an effect on improving the performance of the organization (Mutahar et al., 2015; Noruzy et al., 2013; García-Morales et al., 2012).

Table 2 shows the results of the indirect effect. Results show that village-owned enterprises with social entrepreneurship can create organizational learning according to their social goals. The results of the learning are in the form of improvement strategies that support the achievement of competitive advantages that can impact on improving organizational performance. Results indicate that when organizational leaders can transform important values, members can accept them and make them a reference in the learning for future improvement. Thus, the organization can achieve a competitive advantage and increase its performance.

Conclusion

The purpose of this study is to investigate how social entrepreneurship, transformational leadership and organizational learning can improve organizational performance. The results indicate that social entrepreneurship and transformational leadership can improve organizational performance both directly and indirectly through organizational learning. Furthermore, several theoretical and practical implications can be identified. First, village-owned enterprises need leaders of social entrepreneurship-oriented organizations to adjust the strategic steps to achieve their goals as social enterprises. Second, transformational leadership is also needed to guide and motivate employees to act beyond their expectations, because transformational leadership can ensure that employees have extraordinary abilities beyond their expectations. Third, social entrepreneurship and transformational leadership can direct village-owned enterprises to change and learn for continuous improvement. Organizational learning is important for organizational continuity and effective performance. With organizational learning, village-owned enterprises can maintain and improve organizational performance even in difficult situations, because have strong internal capabilities in dealing with uncertain economic and environmental conditions. Fourth, it is important for village-owned enterprises to ensure that the transformational leadership criteria and social entrepreneurship orientation are owned by organizational leaders. At last, fifth, this study contributes to the field of management accounting by providing evidence of organizational performance at village-owned enterprises.

Although this study succeeds in achieving its objectives, interpretations of the results require caution. This study is conducted in village-owned enterprises in one district in Indonesia, and thus the results cannot be generalized to other village-owned enterprises throughout Indonesia or village-owned enterprises in other countries. Then, this study examines the influence of social entrepreneurship and transformational leadership on organizational performance through organizational learning. The effect of social entrepreneurship and transformational leadership on organizational performance has been examined with distinctive marketing competencies (Palacios-Marqués et al., 2019), organizational innovation (Arif&Akram., 2018) and human resource management (Para-González et al.,

2018). Future research is expected to study the performance of village-owned enterprises from other countries to be compared in order to get a better understanding of the performance of village-owned enterprises and the generalization of results and to add and test other variables as mediators that influence the relationship between social entrepreneurship and transformational leadership on organizational performance.

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PRZEDSIĘBIORCZOŚĆ SPOŁECZNA, PRZYWÓDZTWO TRANSFORMACYJNE I WYNIKI ORGANIZACYJNE: MEDIACYJNA ROLA KSZTAŁCENIA ORGANIZACYJNEGO

Streszczenie: Przedsiębiorstwa wiejskie są potrzebne, aby pomagać rządowi w zaspokajaniu potrzeb społeczności i przywróceniu gospodarki wiejskiej, dlatego bardzo ważne jest zapewnienie jego sukcesu w osiąganiu doskonałych wyników organizacyjnych. Dlatego potrzebne są badania nad zmiennymi, które przyczyniają się do poprawy wydajności tego podmiotu. Niniejsze badanie ma dwa cele: po pierwsze, zbadać wpływ przedsiębiorczości społecznej i przywództwa transformacyjnego na wydajność organizacyjną; po drugie, zbadać pośredni wpływ przedsiębiorczości społecznej i przywództwa transformacyjnego na wydajność organizacyjną poprzez uczenie się organizacji. Niniejsze badanie ma charakter badań ilościowych. Dane zbierane są za pomocą kwestionariuszy rozesłanych do dyrektorów 122 przedsiębiorstw wiejskich w Siak Regency w Indonezji. Otrzymano i przeanalizowano 85 kompletnych odpowiedzi przy użyciu WarpPLS 5.0. Wyniki badań empirycznych potwierdzają, że przedsiębiorczość społeczna i przywództwo transformacyjne wpływają na uczenie się organizacji i wyniki organizacyjne. Dalsza analiza pokazuje, że przedsiębiorczość społeczna i przywództwo transformacyjne wpływają na wyniki organizacyjne poprzez uczenie się organizacji, a zatem to ostatnie działa jako zmienna pośrednicząca. Badanie to pokazuje, że przedsiębiorczość społeczna i przywództwo transformacyjne wzmacniają uczenie się organizacji w celu poprawy wydajności organizacji. Niniejsze opracowanie stanowi wkład w obszar rachunkowości zarządczej dla przedsiębiorstw wiejskich. Dyrektorzy przedsiębiorstw będących własnością wsi muszą być w stanie rozwinąć ducha przedsiębiorczości społecznej i przywództwa transformacyjnego, aby stworzyć środowisko uczenia się dla organizacji, które może wpływać na poprawę wydajności organizacji.

Słowa kluczowe: przedsiębiorczość społeczna, przywództwo transformacyjne, uczenie się organizacji, wydajność organizacyjna, przedsiębiorstwa wiejskie (BUMD).

社会创业、变革型领导和组织绩效:组织学习的中介作用

摘要:村办企业需要协助政府满足社区需求和恢复村经济,因此确保其成功实现卓越的组织绩效非常重要。因此,需要研究探索有助于提高该实体绩效的变量。本研究有两个目标第一,调查社会创业和变革型领导对组织绩效的影响;第二,调查社会创业和变革型领导通过组织学习对组织绩效的间接影响。本研究为定量研究。数据是使用分发给印度尼西亚 Siak Regency 的 122 家乡村企业的董事的问卷收集的。使用 WarpPLS5.0接收和分析了总共85个完成的响应。实证结果证实,社会企业家精神和变革型领导影响组织学习和组织绩效。进一步分析表明,社会企业家精神和变革型领导通过组织学习影响组织绩效,因此后者充当中介变量。这项研究表明,社会企业家精神和变革型领导可以增强组织学习,从而提高组织绩效。本研究对村办企业的管理会计领域有所贡献。村办企业的董事必须能够培养社会企业家精神和变革型领导力,为组织创造学习环境,从而影响组织绩效的提高。

关键词:社会创业,变革型领导,组织学习,组织绩效,村办企业(BUMDes)。