The Effect of Green Transformation Leadership on Government Performance Accountability: Through Organizational Learning

Sabferrial Ferrnando Imam[1] & Rina Astini[2]

[1,2]Faculty of Economics and Business, Mercu Buana University, Indonesia
Email: [1]yhalpiero14@gmail.com, [2]rina_astini@mercubuana.ac.id

ARTICLE INFO

Research Paper

ABSTRACT

This study aims to analyze quantitatively related to the factors driving the accountability of the performance of government agencies. This study examines the effect of green transformational leadership and organizational learning on government performance accountability. The survey method approach uses a questionnaire to answer research questions. Hypothesis testing using Structural Equation Modelling - Partial Least Square (SEM-PLS). Analysis of research data involved 100 respondents consisting of officials and staff at the Banten Provincial Government. The results of the study state that green transformational leadership and organizational learning have a positive effect on the performance accountability of government agencies. It was concluded that, the role and influence of a leader in the organization in stages. This is because leadership makes a major contribution to the accountability of the performance of government agencies. While the importance of learning in organizations can have a big impact and influence in improving the quality of accountability for the performance of government agencies, especially local governments.

INTRODUCTION

The administration of government is essentially a public service that aims to improve the welfare of the community. Under the spirit of regional autonomy which provides space for regions to plan and innovate services to increase economic growth and aims to improve the welfare of the community.

The success of the implementation of the government is seen from the aspect of performance accountability which consists of the elements/component variables that exist in the aspects of performance planning, performance appraisal, performance reporting, performance evaluation, and organizational performance targets. Accountability is an important value in governance. Governments can be said to be accountable, when they show their citizens: (1) what they get from

using public funds in terms of products and services (2) how the competition benefits their lives or the lives of those they care about, and (3) how much efficient and effective use of these funds (Blondal, 2001). This type of accountability holds governments accountable not only for their outputs but also for the results they have achieved. In addition, to determine the level of accountability, it is necessary to measure, report, and evaluate the system (Triyulianto, 2018).

Performance measurement is important to measure the level of success of an organization in achieving goals. Public sector performance measurement is needed to assess the level of success of public entities in achieving their public service missions (Putri, et al., 2020). The Government of Indonesia has implemented a performance accountability system since 1999. This system is called the Government Performance Accountability System (SAKIP). The initiation of this system began in 1996 when a working group at the Development and Finance Supervisory Agency (BPKP) initiated a study on performance management. The development of this system was then more handled by the economic and monetary crisis that occurred in 1998, the implementation of regional autonomy, and the change of regime in the late 1990s (Triyulianto, 2018). According to Law Number 28 of 1999 concerning a State Free from Corruption, Collusion, and Nepotism, the government announced by issuing Presidential Instruction Number 7 of 1999 concerning Accountability for the Performance of Government Agencies. The Presidential Instruction requires every government agency, especially high-ranking officials, to be accountable for the implementation of their duties and functions as well as the authority of the resources and policies entrusted to them based on the strategies that have been made. Therefore, the government of all government agencies compiles the Performance Accountability Report of government agencies (LAKIP) which is the final product of the Performance Accountability System of government agencies which describes the government's performance achieved government agencies on the implementation of programs financed by the Central / Regional Government Budget (Putri, et al., 2020).

Government performance accountability is part of the main objective area in Bureaucratic Reform which has 8 (eight areas of change) namely change management, supervision, accountability, management, institutions, apparatus, laws and regulations, and the quality of public services.

Based on data on the achievement of the Banten Provincial government's accountability issued by the Ministry of State Apparatus Empowerment and Bureaucratic Reform during the last 5 years, it can be seen in the following table:

Table. 1 Achievement of SAKIP Banten Province 2016-2021

No	COMPONENT	sleepy	2016	2017	2018	2019	2020	2021
1	Performance Planning	30	17.72	18.46	18.56	19.97	20,19	20.29
2	Performance Measurement	25	11.17	10.01	14.09	15.4	15.92	16.07
3	Performance Reporting	15	9.34	9.54	9.54	9.76	9.87	9.88
4	Internal Evaluation	10	6.05	6.22	6.33	6.48	7.18	7.34
5	Outfit Performance	20	11.59	11.67	11.69	13.95	12.72	12.87
	TOTAL VALUE	100	55.87	55.9	60.21	65.56	65,88	66.45
	SCORE		CC	CC	B	B	B	B

Source: results of LHE SAKIP Kemenpan RB

From the table above, there is an increase in achievement compared to the previous year. When compared with the Provincial Government on the island of Java, Banten Province is in the lowest order which can be seen from the table and graph data below:

Table. 2 Table of Achievement of SAKIP Provinces in Java Island 2016-2021

Not	Province	2016	2017	2018	2019	2020	2021
1	Banten	CC	CC	B	B	B	B
2	DKI Jakarta	B	B	BB	BB	BB	BB
3	West Java	A	A	A	A	A	A
4	In Yogyakarta	A	A A	A A	A A	A A	A A
5	Central Java	BB	BB	A	A	A	A
6	East Java	A	A	A	A	A	A

Source: results of LHE SAKIP Kemenpan RB

From the data, it is stated that the Banten Provincial Government is in the lowest position compared to the Provinces in Java. Based on the data above, there is a problem that the accountability and employee reform sector is still low and cannot compete with other provinces, especially the provincial government on the island of Java.

To improve the quality of performance measurement, it is deemed necessary to pay attention to the effect of transformational leadership / green transformational leadership. In previous research, it was stated that green transformational leadership is a leadership behavior where the main goal of leadership is to provide a clear vision, inspiration, and motivation to employees and also support their development needs (Mittal & Dhar, 2016) organizational environmental goals. (Chen & Chang, 2013)GTFL motivates employees to acquire new knowledge (Le & Lie, 2018).

In the context of developed countries, this research discusses the relationship between green transformational leadership practices and accountability for the performance of government agencies. It is the same in developing countries, especially Indonesia, which studies the relationship of green transformational leadership to the accountability of government agency performance with mediating variables of learning organizations that have not been carried out. Therefore, this study was conducted to examine and analyze the effect of green transformational leadership practices on government agency performance accountability with organizational learning as a mediator. The research was conducted by the Banten Provincial Government.

LITERATURE REVIEW

Green transformational leadership
In this study, we define green transformational leadership as a leadership behavior in which the main goal of leadership is to provide clear vision, inspiration, and motivation to employees and also support their development needs towards the achievement of organizational environmental goals ((Mittal & Dhar, 2016); (Chen & Chang, 2013)). Green transformational leadership motivates employees to acquire new knowledge ((Le & Lie, 2018); (Han, et al., 2016)) and involves them in green processes & activities related to product/service innovation that enables organizations to introduce environmentally friendly services and/or services (Andriopoulos & Lewis, 2010).
Pro-environmental transformational leadership is defined as "a manifestation of transformational leadership, in which the content of leadership behavior is focused on encouraging environmental initiatives" (Robertson & Barling, 2013). A transformational leader who has green values will influence the green behavior of his subordinates, where he will motivate subordinates to overcome obstacles by paying more attention to things that are beneficial to the organizational environment, thinking about sustainable organizational development, and solving problems. The environment is

more innovatively. In addition, it also increases the concerns of subordinates about environmental problems by building good relations with them and then increasing the green values of their subordinates (Yanti & Nawangsari, 2019).

Green transformational leadership is a trait of a leader who encourages and motivates his colleagues to achieve environmental goals that go beyond what is expected of them from an environmental perspective (Chen & Chang, 2013). Transformational leadership motivates ideal levels of inspiration, confidence, solidity, assurance, and performance (Zhu, et al., 2005). According to some studies, knowledge-driven transformational leadership must inspire talent management, performance administration, and employee skills (Jia, et al., 2018).

Environmentally specific green transformational leaders use four dimensions of transformational behaviors, namely green idealized influence which means acting as a role model for the environment (idealized influence), and green inspirational motivation which means inspiring followers to engage in environmentally responsible behaviors (inspirational motivation), a green intellectual stimulation which means encouraging employees to think about environmental problems in new ways and creative ideas, green individualized consideration which means building close relationships with employees to influence their environmental performance (individual considerations) (Robertson & Barling, 2017).

Green transformational leadership and Government performance accountability
In the context of public sector organizations, Inaga (1991) as quoted by Iyoha and Oyerinde (2010) said that accountability requires the government to provide a reason related to the source and use/utilization of public resources (Iyoha & Oyerinde, 2010). So accountability in this case is related to monitoring and controlling government behavior, preventing the development of the concentration of power, and increasing the learning ability and effectiveness of public administration (Iyoha & Oyerinde, 2010). In a constitutional government system, there are two types of accountability, namely: (1) internal accountability, which is a type of direct accountability that applies within certain organizational systems and involves direct reporting from subordinates to superiors who hold power, and (2) external accountability, which is a type of indirect accountability that involves reporting to parties outside the organization (Matek 1977 in (Akbar, 2011)).
The definition related to accountability is divided into five forms of accountability, namely: (1) political accountability, (2) public accountability, (3) managerial accountability, (4) professional accountability, and (5) personal accountability (Sinclair, 1995). Public accountability involves the various mechanisms available to explain organizational policies and activities such as public hearings, provision of government reports in the mass media, or even through real-time communication tools that allow people to communicate with government officials easily and directly ((Sinclair, 1995); (Akbar, 2011)). In the concept of managerial accountability, accountability relationships are also found within the organization itself. Managerial accountability in this case is related to the responsibility of lower officials to higher officials for the implementation of the tasks that have been delegated (Akbar, 2011).

Government performance accountability, hereinafter abbreviated as government performance accountability, is the accountability and performance improvement of government agencies through the implementation of the Performance Accountability System of government agencies (KemenPan-RB, 2021). The dimensions of the government performance accountability assessment as stated in a minister of state apparatus empowerment regulation and bureaucratic reform of the Republic of Indonesia have the following components: 1) performance planning, 2) performance measurement, 3) performance reporting, 4) internal performance accountability evaluation, 5) performance achievements.

With the specific concept proposed by Robertson & Barling (2017) as a dimension of green transformational leadership whether it can affect the accountability of government agency performance, in this study we can propose a hypothesis:

H1: Green transformational leadership has a direct influence on the quality of government performance accountability.

Learning organizational and Government performance accountability

Organizational learning is the process by which a company or organization develops new knowledge and insights from the common experiences of people in the organization, and has the potential to influence and improve the performance of the organization or company. (Santos-Vijande, Lopez-Sanchez, & Gonzalez-Mieres , 2012) Then according to Crossan, organizational learning is considered a process of changing thoughts and actions at the individual and collective levels and how that process is influenced by organizational institutions. (Megheirkouni, 2016) And according to Garvin, organizational learning is a process where organizations learn to have expertise in creating, learning, and transferring knowledge and adjust attitudes from the company to reflect the results of the company. (Bayan Khalifa Rami M. Ayoub, 2015) This understanding explains that organizational learning aims to improve the organization's ability to adapt to its environment by creating, learning, and transferring knowledge among organizational members. Stata (Ananta & Ellitan, 2009) states that organizational learning occurs through the sharing of insights, knowledge, and mental models that are built on past knowledge and experience.

Regarding the organization, according to Cherrington as quoted by Furnham, the organization is an open social system (a set of interrelated elements containing resources from the environment in which the environment "exports" useful output products) which consists of the patterned activities of a group of people. (Relatively stable and regularly occurring events) that tend to lead to goals (Ardian, 2006).

A learning organization can be defined as an organization that can continuously improve performance because its members have individual commitments and competencies who can learn and share knowledge at a superficial and substantial level. Learning organization is a figurative word that describes an organization as an integrated system and is always changing, because the individual members of the organization experience a learning process, which is based on their work culture. The individual learning process occurs when members of the organization experience a process of understanding new concepts (know why), which is followed by increased ability and experience to realize these concepts (know-how), resulting in changes or improvements to the added value of the organization (Tjakraatmadja, et al., 2006).

A learning organization is a lifelong learning culture where employees are constantly trying to learn new things. For Robbins and Judge, a "learning organization is an organization that has developed the continuous capacity to adapt and change "(Stephen & Timothy, 2015). A learning organization is an organization that has developed a sustainable capacity to adapt and change.

A learning organization is a company that recognizes the importance of training and development related to sustainable performance and is willing to take appropriate action (R. Wayne Mondy, 2008). Davila, Epstein, and Shelton say that a learning organization is having a system that allows people to learn better, faster, and with minimal associated costs (Davila, et al., 2006). Research related to the effect of organizational learning on performance, among others, was carried out by

Salim and Sulaiman (2011) whose results proved that organizational learning contributed to performance (Salim & Sulaiman, 2011).

Learning organizations enable people to continuously expand their capacity to create the results that are truly desired by nurturing new thinking and expansion patterns, collective aspirations are set free, and people continually learn how to learn together, which is reflected in managerial commitment, and systems perspective. , openness and experimentation, and transfer and integration of knowledge (Gomez, et al., 2005).

The dimensions of the government performance accountability assessment as stated in Minister of State Apparatus Empowerment Regulation and Bureaucratic Reform of the Republic of Indonesia have the following components: 1) performance planning, 2) performance measurement, 3) performance reporting, 4) internal performance accountability evaluation, 5) performance achievements, based on our dimensions. Proposes whether the Learning Organization (Learning Organization) can affect the government performance accountability, so in this study, we can propose the following hypotheses:

H2: learning organization (learning organization) has a direct influence on the quality of government performance accountability.

Green transformational leadership, Learning Organization, and Government Performance Accountability
In this study, we determine the direct effect of green transformational leadership on learning organizations based on existing dimensions. Next, we want to know whether learning organizations can mediate the relationship between Green transformational leadership and government performance accountability. Then whether green transformational leadership can have a positive influence as moderation on learning organizations and accountability for the performance of government agencies. Therefore, we propose the following hypothesis:
H3: Green transformational leadership influences learning organizations.

H4: Green transformational leadership influences the government performance accountability mediated by learning organizations.

H5: Green transformational leadership has a positive influence as moderation on learning organizations and government performance accountability.
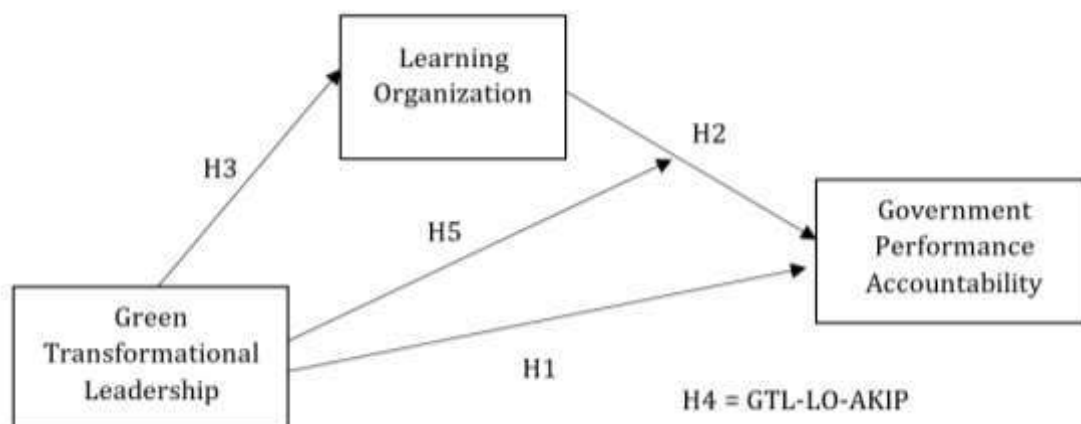
Figure 1 Research Model

METHOD

The analytical technique used in this research is the Structural Equation Modelling - Partial Least Square (SEM-PLS) approach using WarpPLS 3.0 (Hair, et al., 2017) software to estimate the structural equation model. WarpPLS 3.0 is very useful for analyzing moderate to very complex models with relatively small sample sizes (Reinartz, et al., 2009). The population in this study was 100 respondents ranging from officials and staff in the Banten Provincial Government at random. Data collection is carried out through surveys sent via WAG to respondents in the form of a google forms link.

Transformational leadership uses four dimensions of transformational behavior, namely green idealized influence (idealized sustainable influence), green inspirational motivation (sustainable inspirational motivation), and green intellectual stimulation (thinking about environmental problems in new ways and creative ideas). , green individualized consideration (Robertson & Barling, 2017). Measurement of green transformational leaders using four dimensions adopted from. All dimensions were measured using seven Likert scales, ranging from 1 ("strongly disagree") to 5 ("strongly agree").

Accountability for the performance of government agencies as stated in Minister of State Apparatus Empowerment Regulation and Bureaucratic Reform of the Republic of Indonesia has the dimensions of performance planning, performance measurement, performance reporting, and evaluation of internal performance accountability and performance achievements. The measurement of government performance accountability uses five adopted dimensions. All dimensions are measured using seven Likert scales, ranging from 1 ("strongly disagree") to 5 ("strongly agree").

Learning organization (learning organization) can be seen from the dimensions of managerial commitment, systems perspective, openness, and experimentation, as well as transfer and integration of knowledge (Gomez, et al., 2005). Measurement of learning organization (learning organization) using five dimensions adopted. All dimensions were measured using seven Likert scales, ranging from 1 ("strongly disagree") to 5 ("strongly agree").

RESULT AND DISCUSSION

Descriptive statistics

This research is survey research in the form of sending questionnaires to respondents. A total of 100 respondents studied consisted of administrators, supervisors, functional officers, and staff at the Banten Provincial Government. The sample consisted of 14 administrative officers' respondents, 30 supervisory officials' respondents, 18 specific functional respondents, 25 general functional respondents, and 13 staff respondents. Respondents in the survey consisted of 74 men and 26 women. On average, the respondents studied were experienced in their field, as seen from their work experience of more than 15 years, which was 54%. The detailed description of the respondents can be seen in Table 3.

Table. 3 Respondent profile

Category	Description	Amount	Percentage (%)
Gender	Man	74	74
	Woman	26	26
Position	Administrator	14	14
	Supervisor	30	30
	Certain Functional	18	18
	General Functional	25	25
	First Aid/Honorary	13	13
Education	SMA/SMK	3	3
	Diploma	4	4
	S1	38	38
	S2	53	53
	S3	2	2
Age	<30 Years	9	9
	30-40 Years	31	31
	41-50 Years	43	43
	51-60 Years	17	17
Length of work	< 5 Years	8	8
	6-10 Years	9	9
	11-15 Years	29	29
	> 15 Years	54	54

Source: Data processed, 2022

Reliability Test Results

This study uses structural equation analysis in answering the proposed hypothesis. However, several conditions must be met before the test is carried out, namely validity and reliability tests. The results of the validity testing that have been carried out based on the convergent validity and discriminant validity tests have met the minimum standard with a loading factor value above 0.50 and a p-value below 0.05, convergent validity can be accepted if the loading factor of 0.5 (Hair, et al., 1998). So that all constructs are declared valid and feasible for further analysis (see Table 4). The reliability test results also show that all constructs have met the reliability of internal consistency as seen from the composite reliability value and Cronbach's alpha above 0.70. The highest value for composite reliability is the performance accountability construct of government agencies, which is 0.950, while the lowest value is the green transformational leadership construct, which is 0.929 (see Table 5).

Table. 4 convergent validity Loading Factor

	Government performance accountability	Green Transformational Leadership	learning organization
XI.1		0.712	
XI.2		0.803	
XII.1		0.790	
XII.2		0.841	
XIII.1		0.844	
XIII.2		0.798	
XIV.1		0.683	
XIV.2		0.830	
YI.1	0.824		
YI.2	0.772		
YII.1	0.865		
YII.2	0.888		
YIII.1	0.811		
YIII.2	0.801		
YIV.1	0.816		
YIV.2	0.746		
YV.1	0.759		
YV.2	0.810		
ZI.1			0.726
ZI.2			0.856
ZII.1			0.849
ZII.2			0.842
ZIII.1			0.863
ZIII.2			0.851
ZIV.1			0.812

	Government performance accountability	Green Transformational Leadership	learning organization
ZIV.2			0.756

Table. 5 Internal Consistency Reliability Test Results

	Cronbach's Alpha	Composite Reliability
Government performance accountability	0.942	0.950
Green Transformational Leadership	0.913	0.929
learning organization	0.930	0.943

Source: Output WarpPLS 3.0, 2022 (data processed)

Hypothesis Testing Results

The results of hypothesis testing based on the structural equation model in this study were determined by looking at the path coefficient values, standard errors, P-values, and t-statistics from the results of the analysis carried out. Details of the results of hypothesis testing using SEM-PLS analysis can be seen in Figure 2 and Table 6.
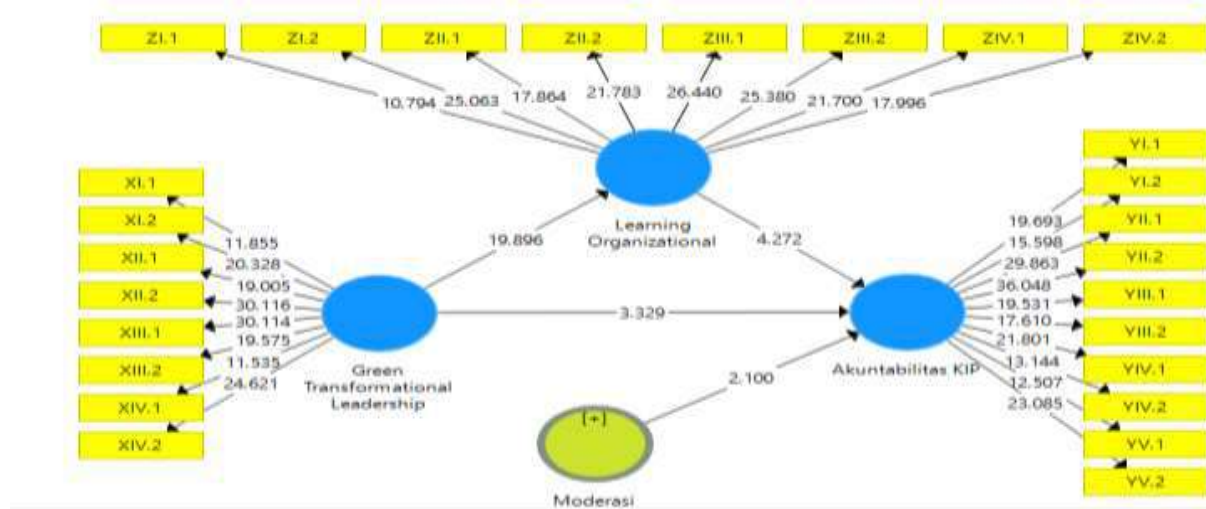
.

Figure 2 SEM-PLS 3.0. Hypothesis Testing Structure

Source: WarpPLS 3.0 Output, 2022

Table. 6 Hypothesis Testing

Variable Relationship	Path Coefficient	P-values	Std. error	t-Statistics	Research result
Direct Relationship					

Variable Relationship	Path Coefficient	P-values	Std. error	t-Statistics	Research result
H1: Green transformational leadership >> Government performance accountability	0.396	0.001	0.118	3.356	Significantly Positive
H2: Learning organizational >> Government performance accountability	0.541	0.000	0.127	4.254	Significantly Positive
H3: Green transformational leadership >> Learning organizational	0.788	0.000	0.039	20.025	Significantly Positive
Mediation Relations					
H3 : Green transformational leadership >> Learning organizational >> Government performance accountability	0.427	0.000	0.100	4.292	Significantly Positive
Moderation Relationship					
H5 : Learning organizational >> Green transformational leadership >> Government performance accountability	0.171	0.039	0.082	2,066	Significantly Positive

Source: Output WarpPLS 3.0, 2022 (data processed)

Based on Table 6, it can be seen that testing the first hypothesis about the effect of the green transformational leadership variable was proven to have a significant positive effect on government performance accountability with a path coefficient value of 0.396 and a p-value of 0.001 which means that the increased capacity of green transformational leadership will automatically increase the performance accountability capacity of government agencies with a large t-statistic effect of 3.356.

The results of testing the second hypothesis that the effect of organizational learning on government performance accountability is stated to have a significant positive effect with a path coefficient value of 0.541 and a p-value of 0.000 which means that the increased capacity of organizational learning will automatically increase the accountability capacity of government agency performance with a large t-statistic effect of 4.254. While the results of testing the third hypothesis of green transformational leadership proved to have a significant positive effect on organizational learning with a path coefficient value of 0.788 and p-value of 0.000 which means that the increased capacity of green transformational leadership will automatically increase organizational learning capacity with a large t-statistic effect of 20,025 where the positive effect is high.

Furthermore, the results of testing the fourth hypothesis, namely green transformational leadership through organizational learning affect government performance accountability, which is stated to have a significant positive effect with a path coefficient value of 0.427 and a p-value of 0.100, which

means that the increased capacity of learning organizations will automatically increase the capacity of green transformational leadership and government performance accountability with a large t-statistic effect of 4.277 where organizational learning can mediate the indirect effect of green transformational leadership on government performance accountability.

Finally, testing the fifth hypothesis in this study, green transformational leadership can strengthen the relationship between the influence of organizational learning on government performance accountability, this is stated to have a significant positive effect with a path coefficient value of 0.171 and a p-value of 0.039 with a large t-statistic effect of 2.066, thus green transformational leadership strengthens the effect of organizational learning on the government performance accountability. The results of quantitative data analysis show support for the five hypotheses proposed.

CONCLUSION

The results of hypothesis testing using quantitative research methods found evidence that green transformational leadership has a significant and positive effect on government performance accountability. In addition, organizational learning has a significant and positive effect on government performance accountability. And green transformational leadership is proven to have a significant positive effect on organizational learning.

In this study, organizational learning has a significant and indirect positive effect on green transformational leadership and Government performance accountability. In addition, green transformational leadership strengthens the relationship of the influence of organizational learning on government performance accountability.

This research contributes to the development of institutional theory as a basic framework that can explain the practice of implementing performance accountability in government agencies and expand the results of previous research that has been done. Finally, this study provides policy implications where public sector organizations need to pay great attention to the role and influence of a leader in the organization in stages. This is because leadership makes a major contribution to the accountability of the performance of government agencies. While the importance of learning in organizations can have a big impact and influence in improving the quality of accountability for the performance of government agencies. Leaders need to increase their efforts in encouraging government agencies to improve government performance accountability by implementing the concept of green transformational leadership and increasing organizational capabilities in terms of organizational learning for the realization of equitable development, improving welfare, and achieving the goals of development itself.

This study has several limitations. This research was conducted only on regional government organizations of Banten Province. So the results of this study may only be generalized to this area. For further research, it is recommended to enlarge the population area by expanding the population area to the district and city levels, not only at the Banten Provincial Government.

ACKNOWLEDGMENT

REFERENCES

Akbar, R. (2011). Performance measurement and accountability in Indonesian local government. *Curtin University*.

Andriopoulos, C., & Lewis, M. W. (2010). Managing innovation paradoxes: ambidexterity lessons from leading product design companies. *Long Range Plann, 43*(1), 104-122.

Ardian, F. (2006). *The Psychology of Behaviour at Work.* New York: Psychology Press.

Chen, Y. S., & Chang, C. H. (2013). The determinants of green product development performance: green dynamic capabilities, green transformational leadership, and green creativity. *J. Bus. Ethics, 116 (1)*, 107–119.

Davila, Epstein, & Shelton. (2006). *Profit Making Innovation: Strategi Mengelola, Mengukur, dan Memetik Keuntungan dari Inovasi.* Jakarta: PT. Bhuana Ilmu Populer.

Gomez, P., Cespedes-Lorente, J., & Valle-Cabrera, R. (2005). Organizational learning capability: a proposal of measurement. *Journal of Business Research, 58*, 718.

Hair, J. F., Hult, G. T., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (Second Edition ed.). California: Sage.

Hair, J., Joseph, F., Anderson, Rolph, E., Tatham, Ronald, L., . . . William, C. (1998). *Multivariate Data Analysis.* UK: Prentice-Hall International (UK) Ltd.

Han, S. H., Seo, G., Li, J., & Yoon, S. W. (2016). The mediating effect of organizational commitment and employee empowerment: how transformational leadership impacts employee knowledge sharing intention. *Hum. Resour. Dev. Int, 19*(2), 98-115.

Iyoha, F. O., & Oyerinde, O. (2010). Accounting infrastructure and accountability in the management of public expenditure in developing countries: a focus on Nigeria. *Critical Perspectives on Accounting*, 21 (5) 361-373.

Jia, J., Liu, H., Chin, T., & Hu, D. (2018). The continuous mediating effects of GHRM on employees' green passion via transformational leadership and green creativity. *Sustainability, 10(9)*, 32-37.

KemenPan-RB. (2021). *PERATURAN MENTERI PENDAYAGUNAAN APARATUR NEGARA DAN REFORMASI BIROKRASI REPUBLIK INDONESIA NOMOR 88.* Jakarta.

Le, P. B., & Lie, H. (2018). The mediating role of trust in stimulating the relationship between transformational leadership and knowledge sharing processes. *Journal of Knowledge Management, 22 (3)*, 521-537.

Mittal, S., & Dhar, R. L. (2016). Effect of green transformational leadership on green creativity: A study of tourist hotels. *Tourism Management, 57*, 118-127.

R. Wayne Mondy. (2008). *Manajemen Sumber Daya Manusia.* Jakarta: Erlangga.

Reinartz, W., Haenlein, M., & Henseler, J. (2009). An empirical comparison of the efficacy of covariance-based and variance-based SEM. *International Journal of Research in Marketing*. doi:https://doi.org/10.1016/j.ijresmar.2009.08.001Get rights and content

Robertson, J. L., & Barling, J. (2013). Greening Organizations Through Leaders' Influence on Employees' Pro-Environmental Behaviors. *Journal of Organizational Behavior, 34*, 176-194.

Robertson, J. L., & Barling, J. (2017). Contrasting The Nature and Effects of Environmentally Specific and General Transformational Leadership. *Leadership & Organization Development Journal, 38*, 22-41.

Salim, M., & Sulaiman, M. (2011). Organizational Learning, Innovation and Performance: A Study of Malaysian Small and Medium Sized Enterprises. *International Journal of Business and Management, 6*(12), 118-125.

Sinclair, A. (1995). The chameleon of accountability: forms and discourses. *Accounting, Organizations and Society*, 20 (2–3): 219–237.

Stephen , P., & Timothy , A. (2015). *Organizational Behavior.* Essex: Essex: Pearson Education Limited.

Tjakraatmadja, Jann, H., & Lantu, D. (2006). *Knowledge Management dalam Konteks Learning organization.* Bandung: SMB ITB.