



**The Effect of Authentic Leadership, Organizational Learning and Technological Innovation on Company Performance With Strategic Management Accounting As An Intervening Variable
(Empirical Study on Banking in Banten Province)**

Nadya Safira Aprinovita

Fakultas Ekonomi dan Bisnis, Universitas Sultan Ageng Tirtayasa
nadyasafiraaprinovita@gmail.com

Imam Abu Hanifah

Fakultas Ekonomi dan Bisnis, Universitas Sultan Ageng Tirtayasa
imamabuhanifah@untirta.ac.id

Fara Fitriyani

Fakultas Ekonomi dan Bisnis, Universitas Sultan Ageng Tirtayasa
Fara_0606@untirta.ac.id

Abstract

This study aims to examine the effect of Authentic Leadership, Organizational Learning, Technological Innovation on Company Performance with Strategic Management Accounting as an intervening variable. The type of this study was quantitative, data collected by using primary data and questionnaires to obtained the information from the respondents, they were Middle Manager who worked in Main-Branch Office of Banking in Banten Province. The analytical method used Structural Equation Modelling (SEM) with Partial Least Square (PLS) Path Modelling with SmartPLS 3.0 anlysis tools. The result of this study were 1) Authentic Leadership had no effect on Strategic Management Accounting. 2) Organizational Learning had positive and significant effect on Strategic Management Accounting. 3) Technological innovation had positive and significant effect on Strategic Management Accounting. 4) Authentic Leadership had positive and significant effect on Company Performance. 5) Organizational Learning has positive and significant effect on Company Performance. 6) Technological Innovation had positive and significant effect on Company Performance. 7) Strategic Management Accounting had no effect on Company Performance. 8) Authentic Leadership had no effect on Company Performance through Strategic Management Accounting as an intervening variable. 9) Organizational Learning had no effect on Company Performance through Strategic Management Accounting as an intervening variable. 10) Technological Innovation had no effect on Company Performance through Strategic Management Accounting as an intervening variable

Keywords: Authentic Leadership, Organizational Learning, Technological Innovation, Strategic Management Accounting, and Company Performance

INTRODUCTION

The Central Statistics Agency (BPS) for Banten Province, which will be updated for 2021, explains that there are 1,273 conventional public banks in Banten Province and 101 sharia banks in Banten Province. Based on the results of statistical data on Indonesian banking that has been analyzed and taken from the official website of the Financial Services Authority

(OJK), in the last five years there have been indicators with an unstable tendency, including profit, Return On Assets and Return On Equity (www.ojk.go.id).

Various activities carried out by an institution must have performance measures for sustainability in its operations. One measure of performance is to calculate the extent of the market share controlled by the company or institution compared to other similar companies or institutions. A market share that is growing or experiencing an increase is an indication of a better and increasing performance in the company, including in this case an indication that this is also able to provide expectations for existing banking customers (Cahyani, 2015).

Strategy is the most important factor in organizational performance. Differences in context and characteristics of companies can lead to differences in the implementation of strategies even though the companies are in the same competitive environment. This causes differences in the achievement of the performance of each company. One of the implementation of strategies that will affect company performance is the application of strategic management accounting, because it is very important to use it to improve decision making (Turner et al., 2017). In banking, the need for strategic management accounting lies in its ability to provide quality management information to help address problems caused by the current era of globalization, thereby enabling management to respond quickly to challenges (Phornlaphatrachakorn, 2019).

Strategic management accounting is defined as the provision and analysis of management accounting data about a business and its competitors and is used to develop and monitor a company's business strategy (Petera et al., 2020). As global competition develops and changes in customer desires, the main role of strategic management accounting is to provide accounting information that can be used by leaders or managers to run a banking, as well as the function of planning and controlling accounting information is provided for resources that help managers run duties and functions of management so that the goals of banking can be achieved (Situmorang & Simanjuntak, 2021).

Previous studies conducted by Madhoun (2020) regarding Strategic Management Accounting Techniques in improving the Performance of Commercial Banks is one of the advantages of Strategic Management Accounting. Nevertheless, strategic management accounting also has some weaknesses. Some of the weaknesses of strategic management accounting are non-objective responses originating from accounting managers as a result of concerns about banking image and the existence of aspects that can affect banking performance (Madhoun, 2020). Therefore further and comprehensive research is needed to find out how the concept and application of strategic management accounting are.

The strategy to be measured so that the organization's performance is good uses a management accounting strategy. The dimension to be used is one of the Leadership Orientations. However, because of the many moral and financial scandals related to unscrupulous leaders of formerly reputable companies, the need for a new theory such as Authentic Leadership is urgent. This type of leadership is believed to be able to provide a fundamental difference in the company in order to shape individuals to find meaning in work through self-awareness (Winbaktianur & Sutono, 2019).

Just as competition between companies is getting tougher and the need to always be able to adapt, the need to create organizational learning has become a mandatory requirement if you don't want to be eroded and left behind by the others. Organizational learning can improve the capabilities and competencies of companies which in turn also affect the increase in company performance (Phornlaphatrachakorn, 2019).

Each element of organizational capability is sufficient to offer strength, but collectively all four elements can help a company be uniquely competitive. Innovation is a determinant of company performance and plays a mediating role in the relationship between the three elements of organizational capability, namely entrepreneurship, market orientation and one of them is organizational learning and company performance (Phornlaphatrachakorn, 2019).

To achieve success in implementing strategies other than organizational learning, the role of functional accounting itself is needed, namely the role of accounting members and the use of adequate management accounting tools or technology. In addition, timely, fast, accurate, broad and comprehensive information is needed to determine the right strategy, because the company must survive, for that it requires fast and accurate information. Due to technological advances, business entities are currently experiencing changes and developing rapidly, requiring innovation from the technology itself (Phornlaphatrachakorn, 2019).

Consumers create a base or business and define its existence as the goal of each entity, to create consumers, each entity only has two main functions, namely marketing and innovation. In this category, the innovation is technological innovation as an element of strategic management accounting.

Banten Province is one of the provinces that has partially increased regional economic growth, one of which is supported by the banking sector. However, the conditions of some of these banks have not been in line with the performance of their companies which are still not competitive with other banks, one of which is the case of PT Pembangunan Daerah Banten, Tbk, which experienced losses for 4 consecutive years and suffered a severe crisis in April 2020 after being acquired by the Government of Banten Province. through PT Banten Global Development. Throughout 2021, Bank Banten has made many improvements to the company's performance. Various efforts started with the accelerated growth phase,

At its peak in April 2020, Bank Banten experienced a severe crisis, when the Governor of Banten withdrew Banten Government funds kept at Bank Banten and transferred them to Bank BJB, on the grounds that they were late in disbursing tax Revenue Sharing Funds (DBH) and Social Safety Net funds (JPS) which disbursement should have been completed on April 17 2020, a total of IDR 181 billion in DBH and IDR 709.21 billion in JPS funds. Apart from that, Bank Banten experienced a clearing stop on April 21, 2020. As a result, Bank Banten then made a large-scale withdrawal of funds (rush) by a number of its customers which caused Bank Banten to experience liquidity problems after its customer deposits decreased by 30 percent.

Throughout 2020, Bank Banten posted a net loss of IDR 308.16 billion. This loss jumped by 124.02 percent on an annual basis or when compared to losses in 2019, which was IDR 137.56 billion. Meanwhile, loss before tax was recorded at IDR 260.72 billion, an increase of 44.28 percent (yoy). Bank Banten's company performance is said to be poor because it experienced soaring losses, was unable to suppress losses and did not reach the targets set by superiors and the company.

From this phenomenon, Bank Banten continues to strive to improve its company's performance. After the change of the company's board of directors, as evidenced in the audited financial statements for 2021, Bank Banten was able to reduce losses and record a loss for the current period after tax of Rp. 265.18 billion. This loss was 20.88 percent lower than the same period in 2020 of Rp. IDR 308.16 billion. In his leadership, it allows the Main Director of Bank Banten to have authentic leadership traits with the behavior of a smart leader in being able to know when to choose to act, the situation when it is time to change attitudes according to the conditions he is facing.

The Main Director of Bank Banten responds with a leadership pattern that is down to earth or simple, fast and provides fast solutions, namely by making achievements on his leadership which focuses on "4 Grand Strategy and 8 Quick Wins" which have been planned for the Turn around program which is focused on company sustainability, management and employees of Bank Banten can adapt to these dynamics. The relationship between authentic leadership and banking performance is also proven in research Adriansyah (2019) who found that authentic leadership can shape employee performance at Islamic banks in Indonesia, authentic leaders are smart in forming a strategy, able to make their subordinates more attached to the bank where they work so as to form a healthy bank performance.

The application of technological innovation in a company is evidenced by Bank Banten increasing the acceleration of digitalization in all operational aspects and banking services to strengthen its strategic position after losing money in 2020, by ensuring competitive advantage in an environment that is always dynamic. Bank Banten collaborates with fintech to develop Micro, Small and Medium Enterprises (MSMEs) for the people of Banten Province by developing big data and business intelligence, so that they can be aligned with technological needs and developments.

Synergy and collaboration with fintech to develop MSME for the people of Banten Province is also one of the foundations for creating a competitive business model for Bank Banten, as well as contributing to the creation of a multiplier for the regional economy of Banten Province. Bank Banten's improved performance was driven by consumption credit, retail funding and operational efficiency supported by digital transformation (bankbanten.co.id). From the cases that occurred at PT Bank Pembangunan Daerah Banten Tbk, it can be concluded that authentic leadership patterns and technological innovation have an effect on the formation of company performance.

From the phenomena above, this research makes strategic management accounting as an intervening variable because this variable strengthens the relationship between authentic leadership, organizational learning and technological innovation on company performance. Previous studies such as research Madhoun (2020) states that strategic management accounting has a positive effect on company performance in Palestinian public banking. Results of research conducted Emiaso et al. (2018) states that strategic management accounting has a positive effect on company performance. Unlike the results of research Ah Lay and Jusoh (2017) which states that strategic management accounting does not have a positive influence on company performance. The results of research conducted by Sugiyarti and Asmilia (2020) also concludes that strategic management accounting does not have a positive effect on company performance.

In addition, research results Adeniran and Obembe (2020) states that strategic management accounting has a positive and significant effect on company performance and technology has a significant positive effect on company performance. Research result Azmi and Harti (2021) there is a significant influence of strategic management accounting on organizational performance and organizational capabilities have a significant effect on organizational performance. Research result Nature (2018) regarding strategic management accounting aspects that have a significant effect on organizational performance in terms of the main categories (financial and non-financial).

THEORITICAL FRAMEWORK AND HYPOTHESIS

1) Contingency Theory

Fiedler (1978) assumes that in contingency theory there is one best way to organize or lead that a style or leadership within an organization that is effective in some situations may not work in others. The optimal organizational or leadership style depends on various internal and external problems. The best way to organize and lead depends on the nature of the environment with which the organization has to deal.

Various patterns of leader behavior are needed in various situations for effectiveness in leadership. The Path-Goal theory of leadership explains how four aspects of leader behavior can affect the happiness and motivation of followers. Usually leaders motivate followers by influencing their perceptions of the possible impact of their efforts by means of organizational learning. If followers already believe that the results that can be obtained with serious effort because such an effort will be successful, then they are likely to continue the effort.

In strategic management accounting, situational aspects such as the nature of task innovation in technology, the work environment and the characteristics of followers determine the level of success and success of this type of leadership behavior to improve the satisfaction and efforts of followers for the benefit of advancing company performance. Thus, through the contingency approach this study argues the success of Authentic Leadership, Organizational Learning and Technological Innovation on Company Performance with Strategic Management Accounting as an intervening variable.

2) Effects of Authentic Leadership on Strategic Management Accounting

Situmorang and Simanjuntak (2021) conducting research on strategic management accounting to mediate between leadership quality and financial performance, the result is that leadership quality is a factor that has a positive and significant influence on strategic management accounting because strategic management accounting provides accounting information that will be used by leaders or managers in running an organization. Study Phornlaphatrachakorn (2019) revealed that the leadership style can facilitate the development of the company by enabling it to maintain an innovative control system, furthermore it will help the company to promote divergent thinking, thus creating new ideas in employees' efforts to implement strategic management accounting. However, on research. The concept of authentic leadership put forward by Mazutis (2011 in Winbaktianur and Sutono, 2019: 75) has the potential to be the main driver of the successful implementation of strategic management accounting in an organization. This can serve to increase the company's sustainable competitive advantage and superior performance and authentic leadership quality committed to business strategy and can influence, direct, motivate and supervise employees so they can carry out planned tasks so as to support company performance. Based on this, authentic leadership tends to have a positive influence on strategic management accounting. The hypothesis formulated thus is:

H1: Authentic Leadership has a positive effect on Strategic Management Accounting

3) Effect of Organizational Learning on Strategic Management Accounting

Azmi and Harti (2021) researched that organizational learning has a positive and significant effect on strategic management accounting, where learning is very important to be owned by the organization, because organizational learning is identified as one of the important things for competitive development, uncertainty and changes in the environment

are the reasons for organizational learning to be owned by organizations to develop as a important and fast conditions in order to maintain a competitive advantage. As well Ah Lay and Jusoh (2017) examines that organizational learning has a positive and significant effect on strategic management accounting, the results indicate that strategic management accounting is a process of identifying, collecting, selecting and analyzing accounting data, in order to assist management in making strategic decisions and being able to assess the effectiveness of the organization that will improve organizational performance through organizational learning. Skills and knowledge of the concept of organizational learning by Jiang and Li (2008 in Phornlaphatrachakorn, 2019: 177) companies are able to produce greater organizational skills and results. In other words, organizational learning tends to have a positive effect on strategic management accounting. Based on this, the hypothesis developed is:

H₂: Organizational Learning has a positive effect on Strategic Management Accounting.

4) The Effect of Technological Innovation on Strategic Management Accounting

In research Easter (2019) who examined that technological innovation had a significant and positive effect on strategic management accounting, the results showed the company's dependence on creativity and technological innovation showed that the strategic management accounting function in companies had a significant impact on exploratory innovation by focusing managerial attention on issues that trigger product innovation process actions, then the management accountant of the company's innovation activities becomes important, companies develop a more effective approach to consider management accountants using strategic management accounting influence on exploration innovation. Study Ah Lay and Jusoh (2017) revealed that innovation collectively also plays an important role in maintaining competitive advantage, especially the development of strategic management accounting to complement market orientation so that better decisions can be changed to prevent the introduction of unprofitable product innovations. Technology innovation and strategic management accounting through concept Verdu et al. (2012 in Phornlaphatrachakorn, 2019: 177) can be used by companies as a way to increase productivity and flexibility, thereby reducing cycle times and improving company performance. Technological innovation is the key to the successful implementation of strategic management accounting. Therefore, technological innovation is likely to have a positive effect on strategic management accounting. Therefore, the hypothesis developed is:

H₃: Technological Innovation has a positive effect on Strategic Management Accounting.

5) The Effect of Authentic Leadership on Company Performance

Zehir et al. (2019) researched that authentic leadership has a positive and significant effect on company performance, the results show that there is an urgent need for new leaders who can contribute to the creation of organizational culture, this rapid change has shifted leadership styles and forced new leadership models to fit the needs of a very dynamic environment Today, this shift has increased interest in authenticity and authentic leadership as a new leadership model for influencing corporate performance. Study Hanaysha (2020) revealed that the effectiveness of authentic leadership has a positive effect in determining better in the banking sector, which implies that bank performance does not only depend on innovation capabilities but also on leadership style and leader competence in motivating and

inspiring subordinates to achieve organizational goals. The concept of authentic leadership put forward by Mazutis (2011 in Winbaktianur and Sutono, 2019: 75) encourage a system that can create results so that organizational failure to achieve the highest performance can be seen from the handling of failure by its leadership, a recursive relationship with company performance and having an important role in driving company performance, leadership tends to have a positive effect on company performance, so the hypothesis is proposed:

H4: Authentic Leadership has a positive effect on Company Performance.

6) The Effect of Organizational Learning on Company Performance

Kim et al. (2017) researched that organizational learning has a positive and significant effect on company performance, the results show that organizational learning plays an important role in determining company performance, organizational learning becomes an important factor in organizations in influencing their performance. Mohammed (2019) researched that organizational learning has a positive and significant effect on company performance, the results of organizational learning promote its activities in rebuilding organizational structures and work systems to increase innovation capacity, in addition, company employees can influence developments in company performance through the use of their shared experiences and understanding of development the latest information will be formed through organizational learning. Organizational learning proposed by Jiang and Li (2008 in Phornlaphatrachakorn, 2019: 177) become an important instrument in obtaining sustainable competitive advantage and superior company performance, and it is concluded that organizational learning tends to positively influence company performance, based on the theoretical phenomenon of organizational learning and company performance above the research hypothesis is developed:

H5: Organizational Learning has a positive effect on Company Performance.

7) The Effect of Technological Innovation on Company Performance

Researcher Xu et al. (2019) researched that technological innovation shows a significant and positive effect on company performance, the results of this study indicate that companies with high innovative technological capabilities can achieve substantial performance and companies with high levels of innovation tend to improve their company performance faster than those without innovative activities. Likewise in research Bistrova et al. (2017) shows that technological innovation has a positive and significant effect on company performance, the results show that companies that have higher innovation potential can generate higher profits that affect company performance. Identification of technological innovation strategies put forward by Verdu et al. (2012 in Phornlaphatrachakorn, 2019: 177) Being a discussion of how it evolves over time and across all stages of a company's growth will enable a better understanding of the various innovation strategies across growth trajectories that result in positive impacts on company performance. The next hypothesis is stated as follows:

H6: Technological innovation has a positive effect on company performance

8) The Effect of Strategic Management Accounting on Company Performance

Morris and Trones (2018) revealed that strategic management accounting has a significant and positive effect on company performance, the results show that strategic management accounting is important for stakeholders and users of financial statements because voluntary strategic management accounting disclosures provide some information to understand and assess company performance and company position in the market.

Pradhan et al. (2018) revealed that strategic management accounting has a significant and positive effect on company performance, the results show that the adoption model of strategic management accounting techniques and its effect on improving supply chain performance, in addition to overall company performance, the application of various strategic management accounting to supply chain activities is the most appropriate strategy (effective) to boost company performance. Companies with the implementation of strategic management accounting put forward by Simmonds (1981 in Phornlaphatrachakorn, 2019: 177) that are effective tend to have a sustainable and competitive advantage over others, thereby achieving superior performance. Therefore, strategic management accounting tends to have a positive relationship with company performance. Therefore the hypothesis was developed:

H7: Strategic Management Accounting has a positive effect on Company Performance.

9) The Effect of Authentic Leadership on Company Performance through Strategic Management Accounting as an Intervening Variable

On research Margaretha and Purwanto (2019) shows that strategic management accounting moderates the effect of authentic leadership on company performance, the results show that authentic leadership and strategic management accounting skills use all resources both tangible and intangible, currently leaders in preparing long-term strategic plans need to understand the trends that are happening to make decisions and innovate to influence company performance. Likewise in research Delić et al. (2017) shows that strategic management accounting moderates the influence of authentic leadership on company performance, the results of this study indicate that authentic leadership drives organizational performance through strategic management accounting for organizational goals, it is an important determinant for leaders who are authentic to employees and loyalty to the organization. Authentic leadership and its relation to the concept Mazutis (2011 in Winbaktianur and Sutono, 2019: 75) very influential on the success of the company's performance using good strategic management accounting by analyzing what happens to its management accounting, the hypothesis that can be developed is as follows:

H8: Authentic Leadership influences Company Performance through Strategic Management Accounting as an Intervening Variable.

10) The Effect of Organizational Learning on Company Performance through Strategic Management Accounting as an Intervening Variable

On research Ah Lay & Jusoh (2017) that organizational learning orientation has been embedded in several strategic management accounting and performance measurement systems of companies. For example, the customer orientation dimensions of enterprise performance measurement systems and strategic management accounting were found to be related to organizational learning. On research Azmi and Harti (2021) shows that strategic management accounting moderates the effect of organizational learning on company performance, the results show the role of strategic management accounting seen in a cause and effect way, strategic factors can be the cause of the growing role of organizational learning, strategy choice, strategy formulation and market orientation are considered as factors that can causing an increase in the role of organizational learning, and when the role of strategic management accounting increases, organizational learning has an effect on better company performance. Companies are able to produce greater organizational results, the strategy is strategic management accounting through the concept Jiang and Li (2008 in

Phornlaphatrachakorn, 2019: 177) with the process of identifying, collecting, selecting and analyzing accounting data, through organizational learning to assist management in making strategic decisions as well as to assess the effectiveness of the company and the effect of increasing company performance. Thus, the hypothesis in this study is:

H9: Organizational Learning influences Company Performance through Strategic Management Accounting as an Intervening Variable.

11) The Effect of Technological Innovation on Company Performance through Strategic Management Accounting as an Intervening Variable

Several studies have shown that strategic management accounting moderates the effect of technological innovation on firm performance. Psomas et al. (2017) researched that strategic management accounting moderates the effect of technological innovation on company performance, the result is that technological innovation is considered an important issue for company growth, and long-term progress because it is a valuable instrument for every company to achieve sustainable development, maintain its competitive advantage, and have access to new markets, there is a relationship between the implementation of strategic management accounting practices that moderate technological innovation on company performance. Likewise in research Xu et al. (2019) shows that strategic management accounting moderates technological innovation on company performance, the results show that technological innovation affects all aspects of an organization including the information that must be provided by strategic management accounting, currently strategic management accounting is a reliable instrument that can be used by businesses from various legal form that will affect the company's performance. Strategic management accounting is not just a direction in the accounting policies of management bodies based on information received but rather a complex branch of management accounting for long-term decisions based on a thorough analysis of the external business environment. As the concept put forward by Verdu et al. (2012 in Phornlaphatrachakorn, 2019: 177) that strategic management accounting provides business objectives. It can be concluded that technological innovation is an important and integral element of strategic management accounting that will have an impact on company performance. Then the hypothesis that can be developed is as follows:

H10: Technological Innovation influences Company Performance through Strategic Management Accounting as an Intervening Variable.

RESEARCH METHOD

1) Population and Sample

The population used in this study Main Branch Office of banking in each area of Banten Province. Sampling in this study was carried out by purposive sampling method with the aim of obtaining representative samples and respondents according to the specified criteria. Respondents in this study were executives holding positions with the highest responsibility by involving the accounting function and other related activities in banking in Banten Province. In this study the samples were taken based on the following criteria:

1. Banking registered with (OJK) Financial Services Authority.
2. The target banks are Conventional Commercial Banks and Sharia Commercial Banks.
3. The target banking is the Main Branch Office in every city and regency area in Banten Province.

2) Data analysis method

Data Quality Test

Test the quality of the data by conducting reliability tests and validity tests using Partial Least Square (PLS) software. The reliability test is intended to measure the internal consistency of a questionnaire, which is an indicator of the variable. Reliability measurement was carried out by means of the Composite Reliability test or Cronbach Alpha ≥ 0.70 (Ghozali et al., 2017). The validity test was carried out by comparing the square root of average variance extracted (AVE) values for each construct with the correlation between constructs and other constructs in the model. If the square root value of the AVE of each construct is greater than the correlation value between the other constructs in the model, then each statement indicator is declared valid (Ghozali et al., 2017). Validity testing is done by testing on two sides with a significant level of 0.5 meaning that 50% or more of the variance of the indicator can be described (Ghozali et al., 2017).

3) Hypothesis Testing Tool

Hypothesis testing is done by testing the significance of the antecedent variables on the independent variables, and the independent variables on the dependent variable.

a) Structural Equation Modeling (SEM) via Partial Least Square (PLS)

Data collection was carried out using the Structural Equation Model (SEM) approach using Partial Least Square (PLS) Software. PLS is a structural equation model (SEM) based on components or variance. The structural equation model is a technical multivariate analysis equation that allows the researcher to examine the relationship between complex variables, both recursive and non-recursive to get a complete picture of the whole model. Unlike the usual multivariate model (multiple regression factor analysis), SEM can test together, namely:

- Structural model: namely the relationship between the independent and dependent constructs
- Model measurement: namely the relationship (loading value) between indicators and constructs (latent variables).

Combining the testing of the structural model with the measurement model makes it possible to:

- Testing measurement error or (measurement error) as an integral part of SEM.
- Perform concurrent factor analysis at the same time as hypothesis testing.

In the analysis using PLS there are 2 things to do, namely:

- Assessing the Outer Model or Measurement Model
- Assessing the Inner Model or Structural Model

b) Assessing the Outer Model or Measurement Model

There are three criteria for assessing the outer model, namely Convergent Validity, Diseminant Validity, and Composite Reliability. Convergent validity of the measurement model is a reflexive indicator assessed based on the correlation between item scores or component scores calculated using PLS. Individual reflexive measures can be said to be high if they correlate more than 0.70 with the constructs being measured. Composite reliability Compared to Cronbach Alpha, this measure does not assume or know the equivalence between measurements assuming all indicators are given the same weight. Then Cronbach Alpha tends to lower estimate reliability, Cronbach Alpha is said to be good if $a \geq 0.5$ and is said to be sufficient if $a \geq 0.3$ (Irwan & Adam, 2015). While pc is a closer approximation with the

assumption that the estimate parameter is accurate, ρ_c is a measure of internal consistency which can only be used for a reflective construct of an indicator (Ghozali et al., 2017).

c) Assessing the Inner Model or Structural Model

Testing of the inner model or structural model was carried out to see the relationship between the constructs, the significance value and the R-square of the research model. Tests on structural models were carried out to test between latent constructs. Here are some tests for the structural model:

- *R square* on endogenous constructs. The R square value is the coefficient of determination in the endogenous construct. According to Ghozali et al. (2017), the R square value is 0.67 (strong), 0.33 (moderate), and 0.19 (weak).
- *Estimate for path coefficients*, is the value of the path coefficient or the magnitude of the relationship or influence of the latent construct which is carried out by means of the bootstrapping procedure (Susanto, 2015).

d) Sobel test

In this study there is an intervening variable, namely Strategic Management Accounting. The intervening variable is said if the variable can influence/weaken the relationship between the independent variables and the dependent variable to become an indirect relationship and cannot be observed and measured (Sugiyono, 2007). To test the significance of the indirect effect, we need to calculate the t value from the ab coefficient. The calculated t value is compared to the t table, namely ≥ 1.96 . If the calculated t value is greater than the t table value, then there is an intervening effect (Ghozali et al., 2017).

Results

RESULTS AND DISCUSSION

1. Results

1) Data Quality Testing

a) Validity test

The values of the Average Variance Extracted (AVE) and the AVE roots of all constructs can be shown in table 1 as follows.

Table 1
Average Variance Extracted(AVE)

	Average Variance Extracted(AVE)	Information
Authentic Leadership	0.799	Valid
Organizational Learning	0.808	Valid
Technology Innovation	0.810	Valid
Strategic Management Accounting	0.836	Valid
Company Performance	0.832	Valid

Source: SmartPLS Outputs (2022)

Table 1 describes the Average Variance Extracted (AVE) values from Authentic Leadership, Organizational Learning, Technology Innovation, Strategic Management Accounting and Company Performance constructs. It can be noted that each of these constructs (variables) has an AVE value greater than 0.5. This proves that each construct has a good validity value on each indicator or the questionnaire used to describe the constructs of Authentic Leadership, Organizational Learning, Technological Innovation, Strategic Management Accounting and Corporate Performance can be said to be valid.

The validity of a construct is measured in another way that can be applied, namely by comparing the AVE square root with the correlations of latent variables (Correlations of Latent Variables) which can be shown in table 2 as follows.

Table 2
Correlations of Latent Variables

	AL	OL	IT	SMA	CP
AL	1,000	0.887	0.847	0.844	0.911
OL	0.887	1,000	0.899	0.900	0.915
TI	0.847	0.899	1,000	0.899	0.894
SMA	0.844	0.900	0.899	1,000	0.869
CP	0.911	0.915	0.894	0.869	1,000

Source: SmartPLS Outputs (2022)

The results obtained prove that the root value of the Average Variance Extracted (AVE) is lower when compared to the latent variable correlation. This means that the statements in the questionnaire are still valid because all the constructs in the estimated model reach one of the applicable criteria.

b) Reliability Test

Table 3
Composite Reliability

	Composite Reliability	Information
Authentic Leadership	0.941	Reliable
Organizational Learning	0.944	Reliable
Technology Innovation	0.944	Reliable
Strategic Management Accounting	0.939	Reliable
Company performance	0.952	Reliable

Source: outputSmartPLS (2022)

From table 3 above it can be seen that each construct or latent variable has a composite reliability value greater than 0.7 from the independent variables (Authentic Leadership, Organizational Learning, Technological Innovation), the dependent variable (Company Performance) and the intervening variable (Strategic Management Accounting). This proves the consistency and stability of the instruments used, in other words all the constructs or variables in this study have become appropriate measuring instruments.

2) Data analysis

a) Assessing the Outer Model (Measurement Model)

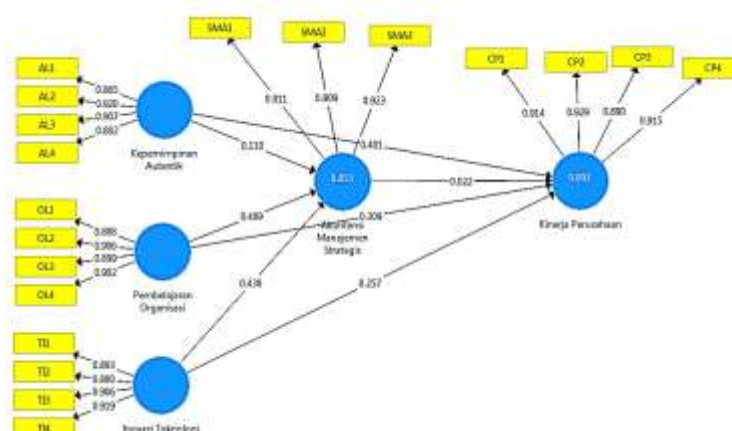


Figure 1
Full Model Structural Partial Least Square

Source: SmartPLS Outputs (2022)

This research uses 5 variables, namely Authentic Leadership with 4 statement indicators, Organizational Learning with 4 statement indicators, Technology Innovation with 4 statement indicators, Strategic Management Accounting with 3 statement indicators and Company Performance with 4 question indicators. It can be seen that the value of the loading factor for all construct relationships meets a reflective value or size with the construct being measured, which is equal to 0.7 so that it can be said to be high.

b) Hypothesis Testing according to the Inner Model

Table 4
Path Coefficient

	Original Sample(O)	Sample Means(M)	Standard Deviations(STDEV)	Standard Error (STERR)	T-Statistics (O/STERR)	Ket.
AL -> SMA	0.110	0.109	0.112	0.112	0.325	Rejected
OL -> SMA	0.409	0.411	0.132	0.132	3,113	accepted
IT -> SMA	0.438	0.438	0.110	0.110	3,980	accepted
AL -> CP	0.401	0.412	0.094	0.094	4,277	accepted
OL -> CP	0.309	0.314	0.100	0.100	3,086	accepted
IT -> CP	0.257	0.255	0.099	0.099	2,603	accepted
SMA -> CP	0.022	0.009	0.102	0.102	0.218	Rejected

Source: *outputSmartPLS* (2022)

The results of data processing using SmartPLS can be seen in table 4, that AL has no positive and insignificant effect on SMA with an original sample estimate of 0.110 and is not significant with a T-statistic smaller than T-table ($0.325 < 1.96$). The relationship between OL has a positive and significant effect on SMA with an original sample estimate of 0.409 and a significant T-statistic of more than T-table ($3.113 > 1.96$). The relationship between TI has a positive and significant effect on SMA with an original sample estimate of 0.438 and a significant T-statistic of more than T-table ($3.980 > 1.96$). The AL relationship has a positive effect on CP with an original sample estimate of 0.401 and is significant with a T-statistic of more than T-table ($4.277 > 1.96$). The OL relationship has a positive and significant effect on CP with an original sample estimate of 0.309 and a significant T-statistic of more than T-table ($3.086 > 1.96$). The relationship between TI has a positive and significant effect on CP with an original sample estimate of 0.257 and a significant T-statistic of more than T-table ($2.603 > 1.96$). And the SMA relationship has no positive and insignificant effect on CP with the original sample estimate of 0.022 and is not significant with a T-statistic smaller than the T-table ($0.218 > 1.96$).

Formeasuring the structure of the PLS model can be shown based on the R-Square value of each latent variable. As the R-Square value in data processing in this study is presented in table 5

Table 5
R-Square

	R-Square
Strategic Management Accounting	0.855
Company performance	0.897

Source: *outputSmartPLS* (2022)

It was found that the R-Square value of the Strategic Management Accounting variable was 0.855, and the dependent variable Company Performance was 0.897. The greater the R-square value, the greater the independent variable can reveal the dependent variable, therefore the better the structural equation while the rest is expressed by other variables outside the variables tested in this study (Ghozali, 2008).

2. Discussions

1) The Influence of Authentic Leadership on Strategic Management Accounting

This study states that Authentic Leadership has no influence on Strategic Management Accounting. An authentic leadership style that holds total control over planned strategic management accounting tends not to be able to provide opportunities for subordinates to participate in making decisions in management accounting.

Based on the results of the study, it can be noted that there is no influence of authentic leadership on the banking manager respondents who are dominated by male respondents with undergraduate education in the age group of 41-50 years, banking managers tend not to find the influence of authentic leadership with a strong understanding of themselves and are unable to be a good guide during the decision-making process, not be quick and responsive in situational and social demands that are considered to be trying to weaken strong values in their personality, and do not have self-awareness characterized by emotional control in decision-making abilities. Thus, this means that banking managers do not have authentic leadership characteristics that have self-awareness,

Authentic leadership has a character that is emotional self-awareness, so that the more aware they are of these emotions, the cognitive process does not determine the ability to make strategic management accounting decisions (Mazutis, 2011 in Winbaktianur and Sutono, 2019). Banking needs to conduct a review again in order to obtain better research results so that they can be generalized for better policy making in the future.

2) The Effect of Organizational Learning on Strategic Management Accounting

In this study, Organizational Learning has a positive and significant influence on Strategic Management Accounting. The greater the ability to transfer information and knowledge in organizational learning facilitated by an appropriate strategic management accounting, banks that carry out organizational learning well will be able to apply strategic management accounting effectively.

It can be noted in the research results, there is an effect of implementing organizational learning on employees who exchange ideas, coordination and collaboration between supported teams, the quality of employees is improved, and having the best experience can adjust their practices and responsibilities in an organization. Thus, it can be noted that the banking manager respondents, the majority of male respondents with Bachelor's degree education who are dominated by the age group of 41-50 years, find this to mean that changes in the banking environment are fast and full of uncertainty, requiring employees at the company to constantly study. Organizational learning in employees that is focused systematically can have an influence on the success of making strategic management accounting decisions.

Knowledge, competence, skills and responsibilities in helping to achieve organizational success by supporting the exchange, coordination and collaboration of work between teams that help make quality decisions which in the future can assist in obtaining quality decisions on strategic management accounting, by providing experience best fit practices and responsibilities within a company (Jiang and Li 2008 in Phornlaphatrachakorn, 2019).

3) The Influence of Technological Innovation on Strategic Management Accounting

This study states that the application of Technological Innovation has a positive and significant influence on Strategic Management Accounting. The way that technological

innovation has a positive and significant effect on banking can be in the form of anything on strategic management accounting, it can be in the form of new things in design, products, distribution channels, prices, new services for customers, new directions in doing business or methods that can improve strategic management accounting .

Based on the results of the study, it was observed that there was an effect of technological innovation on strategic management accounting in banking manager respondents, the majority of male respondents with undergraduate education in the age group 41-50 years, found the influence of the application of technological innovation which was continuously developed and improved, improvement in communication networks, tools technological tools, operational processes, technology support systems, continuous technological innovation can support the business. Thus, this means that advances in technological innovation have an impact on the development of the banking world which demands strategic management accounting assessment criteria to achieve goals optimally. Efficient application of technological innovations can influence and encourage success in determining strategic management accounting.

Technological innovation, namely information generated from new strategic management accounting practices, including balanced scorecards, benchmarking, and strategic planning which provide a wide range of information so that it is useful for strategic management accounting decision making. Empirical facts related to the benefits of technological innovation in improving strategic management accounting continue to be developed and improved to influence the adjustment and development of effective learning, development of communication networks, support businesses for operational efficiency, and serve as tools, operational processes and support systems that occur automatically. continuously to drive strategic management accounting decisions (Verdu et al., 2012 in Phornlaphatrachakorn, 2019).

4) The Effect of Authentic Leadership on Company Performance

The results of the study state that the application of Authentic Leadership has a positive and significant effect on Company Performance. Authentic leadership leads with purpose, values, and integrity and can build a company that lasts by evaluating the performance of subordinates to serve customers and create long-term value for shareholders. Therefore, it can be concluded that the banking branch office middle manager in Banten Province plays a role in providing and encouraging the character of an authentic leader in improving company performance.

Based on the results of the research, it is noted that there is an influence of authentic leadership respondents on company performance in banking managers, there is an influence of authentic leadership that is oriented towards the future in a sustainable manner and develops their personality better. Thus, it can be observed that the banking manager respondents are dominated by male respondents with Bachelor's degree education in the age group of 41-50. This means that managers in banking have authentic leadership traits to support progress in company performance, every decision taken by banking managers having the character of an authentic leader in every step they take can determine the direction and life of the company in a sustainable manner so that this can affect the company's performance.

One of the characteristics of authentic leadership is that the leader says something that is true, firm and unpleasant, because this is a form of feedback from an authentic leader to his subordinates, this dreamer character is able to make employees develop, no matter

how bad it will improve company performance by continuing to grow. An authentic leader is able to show an appropriate attitude in front of his subordinates, the attitude of an authentic leader that is in accordance with not dropping the personality of his subordinates is able to improve company performance (Mazutis, 2011 in Winbaktianur and Sutono, 2019).

5) The Effect of Organizational Learning on Company Performance

The results of the study state that the application of Organizational Learning has a positive and significant influence on the achievement of Company Performance. Organizational learning plays a role in improving company performance, organizational learning can provide opportunities and encourage each individual subordinate within the company to continue learning and expand their capacity, the better the learning in the organization, the better the company's performance.

Based on the results of the study, it was noticed that there was an influence of organizational learning on company performance in employees who worked in banking, banking manager respondents who were dominated by male respondents with bachelor degree education in the age group 41-50 years found the influence of employees who had knowledge, competence, skills and responsibilities responsibility can help achieve organizational success, and the quality of employees is improved so that they have the best experience to match their practices and responsibilities in an organization. Thus, this means that employees in banking can understand every entity's needs within the banking sector which will have an impact on achieving and increasing organizational goals desired by all banking entities, namely achieving company performance.

Organizational learning as a process by which a company or organization increases new knowledge and insights from common experience to members who are in the organization, has the ability to adopt and improve the performance of the organization or company, focuses on the systematic exchange of knowledge among subordinates in order to provide operational success company. Teamwork is highly valued with a network system that facilitates communication and exchange within the organization as well as with other external sources, to encourage creativity in finding new challenges by designing tasks that are far more flexible, free-flowing and adaptive to company performance (Jiang and Li, 2008 in Phornlaphatrachakorn, 2019).

6) The Effect of Technological Innovation on Company Performance

The results of the study state that Technological Innovation has a positive and significant influence on Company Performance. Technological innovations such as the acquisition of technological innovations, use and maintenance are the main determining factors for the sustainability of the company's operations, technological innovation also helps companies to build competitive advantages, more precise services and operations, new businesses and are used as a business run by the company to realize and use information and technology such as new products that aim to improve company performance.

Based on the research results, it can be noted that there is an influence of technological innovation on company performance, continuous technological innovation can increase efforts in achieving goals. Thus, it is noted that respondents to banking managers who were dominated by male respondents with Bachelor's degree education in the age group 41-50 years found this to mean that technological innovation in banking can increase profits and sales, as well as technological innovation that is operated properly and sustainably makes banking more efficient. easy to open opportunities to achieve its goals and market its

products so that this method can make the company's performance even better in expanding its business.

Technological innovations utilized for company operational activities will improve business performance because in this ever-evolving era, an entrepreneur must be able to follow societal trends with technological sophistication in order to compete and survive in business. Technological innovation is defined as a set of technologies used by a company to generate, process, and disseminate information in every form, technological innovation provides support for company operations effectively and efficiently, technological innovation is used appropriately to provide support for company performance (Verdu et al., 2012 in Phornlaphatrachakorn, 2019).

7) The Effect of Strategic Management Accounting on Company Performance

The results of the study state that the implementation of Strategic Management Accounting has no effect on company performance. The application of one strategy is not enough to make the company's performance good, there is no approach that can fully explain the success of one strategy on company performance.

Based on the results of the study, it was noticed that there was no effect of strategic management accounting on company performance, banking manager respondents who were dominated by male respondents with bachelor degree education in the age group of 31-40 years tended not to find the effect of strategic management accounting, namely analysis of the operational environment which was used systematically and objective in implementing management accounting effectively in operations, there is no influence of the situation of competitors well understood to present management accounting efficiently and effectively for the company, and there is no influence Current and future information is applied with aspects of modernization, useful and able to promote Management accounting is becoming an important tool in supporting the highest administrative goals. Thus, this means that respondents to banking managers found that an analysis of the operational environment on strategic management accounting found no effect on company performance, because the level of strategic management accounting sophistication in banking was unable to influence banking performance for the better, a strategy that chosen by the banking sector must be implemented at all levels, not only at the operational level of strategic management accounting, but also highly dependent on other operating strategies that can provide information in a timely manner so that it influences the company's sustainable performance.

Strategic management accounting for company performance that has the expectations and experiences of each company, a relatively less complex environment will further assist the successful implementation of the structure within the company, changes to the management accounting structure within the organization are not always the solution to increase organizational effectiveness when environmental transformation occurs company, but what is implemented is by changing employees, management systems and management when the process of making decisions to improve company performance (Faradiza, 2018).

8) The Effect of Authentic Leadership on Company Performance through Strategic Management Accounting as an Intervening Variable

The research results state that there is no influence between Authentic Leadership on Company Performance through Strategic Management Accounting as an Intervening Variable. Based on the results of data processing using Sobel software, the calculation results are presented in Figure 4.2. explains that strategic management accounting does not mediate the relationship between authentic leadership on company performance. From the results of the Sobel test it is known that the

original sample estimate AL \rightarrow SMA (A) = 0.110 and SMA \rightarrow CP (B) = 0.022 with Standard Error AL \rightarrow SMA (SEa) = 0.112 and SMA \rightarrow CP (SEb) = 0.102 .

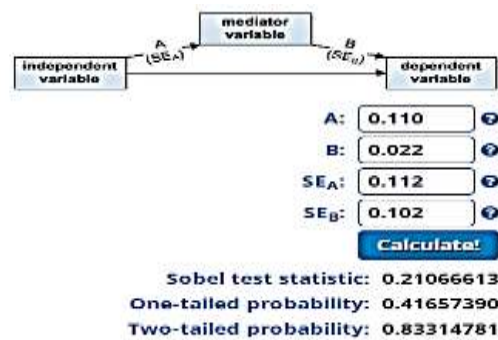


Figure 2
 Path Coefficients
 Source: *outputsobel* (2022)

Testing with the Sobel test on the significance of the indirect effect of the independent variable on the dependent variable resulted in a t-statistic of 0.210 or less than the t-table of 1.96, it was concluded that strategic management accounting does not mediate the relationship between authentic leadership and company performance.

Based on the results of the study, it can be noted that the influence of respondents, namely banking managers, did not find the influence of strategic management accounting to mediate authentic leadership on company performance. Thus, this is due to the character of authentic leadership for banking managers who have self-awareness, it is undeniable that one day they can show weaknesses in themselves, the actions of authentic leaders one day cannot adjust to the needs of the company they lead so that they affect strategic management accounting, but strategic management accounting is not capable enough to make the company's performance good because the level of sophistication of strategic management accounting in banking is not able to influence banking performance to be better, a strategy chosen by banks must be implemented at all levels, not only at the strategic management accounting operations level, but also highly dependent on other operating strategies. Companies need to balance several approaches in order to gain a sustainable competitive advantage in order to realize the effective performance of a strategy chosen by the company.

9) The Effect of Organizational Learning on Company Performance through Strategic Management Accounting as an Intervening Variable

The results of the study state that there is no influence between Organizational Learning on Company Performance through Strategic Management Accounting as an Intervening Variable. Based on the results of data processing using Sobel software, the calculation results are presented in Figure 3. It explains that strategic management accounting does not mediate the relationship between organizational learning and company performance. From the results of the Sobel test it is known that the original sample estimate OL \rightarrow SMA (A) = 0.409 and SMA \rightarrow CP (B) = 0.022 with Standard Error OL \rightarrow SMA (SEa) = 0.132 and SMA \rightarrow CP (SEb) = 0.102 .

Testing with the Sobel test on the significance of the indirect effect of the independent variable on the dependent variable resulted in a t-statistic of 0.215 or less than the t-table of

1.96. It can be concluded that strategic management accounting does not mediate the relationship between organizational learning and company performance.

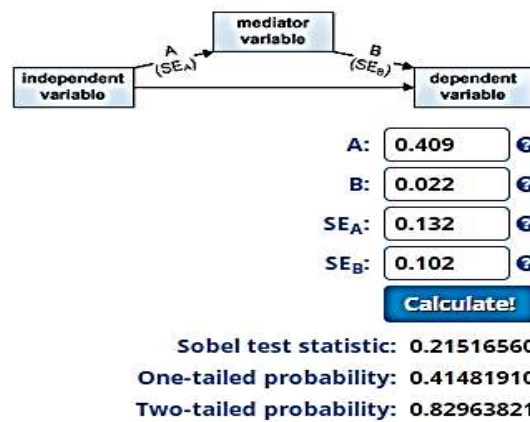


Figure 3

Path Coefficients

Source: *outputsobel* (2022)

Based on the results of the study, it can be observed that there is no influence from respondents, namely banking managers did not find the influence of strategic management accounting to mediate organizational learning on company performance. Thus, this is due to the application of organizational learning to employees who share ideas, coordination and cooperation between teams that are supported and the quality of employees is improved, and having the best experience can adjust their practices and responsibilities within an organization making organizational learning affect strategic management accounting , but strategic management accounting is not capable enough to make company performance good because the level of sophistication of strategic management accounting in banks is unable to influence banking performance for the better, a strategy chosen by banks must be implemented at all levels, not just at the operational level of strategic management accounting , but also highly dependent on other operating strategies. Companies need to align several approaches in order to gain a sustainable competitive advantage in order to realize the effective performance of a strategy chosen by the company. but also highly dependent on other operating strategies. Companies need to align several approaches in order to gain a sustainable competitive advantage in order to realize the effective performance of a strategy chosen by the company. but also highly dependent on other operating strategies. Companies need to align several approaches in order to gain a sustainable competitive advantage in order to realize the effective performance of a strategy chosen by the company.

10) The Effect of Technological Innovation on Company Performance through Strategic Management Accounting as an Intervening Variable

The results of the study state that there is no influence between Technology Innovation on Company Performance through Strategic Management Accounting as an Intervening Variable. Based on the results of data processing using Sobel software, the calculation results are presented in Figure 4.4. Explains that strategic management accounting does not mediate the relationship between technological innovation and company performance. From the results of the Sobel test it is known that the original sample estimate TI -> SMA (A) = 0.438

and SMA \rightarrow CP (B) = 0.022 with Standard Error OL \rightarrow SMA (SEa) = 0.110 and SMA \rightarrow CP (SEb) = 0.102 .

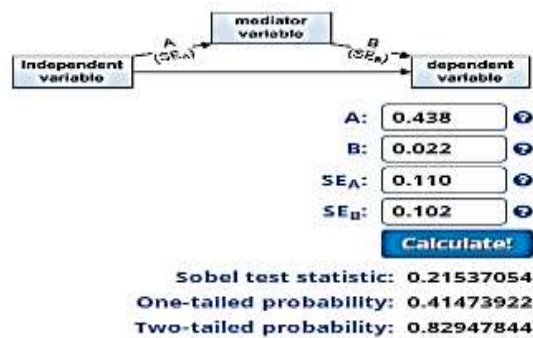


Figure 4
Path Coefficients
Source: *outputsobel* (2022)

Testing with the Sobel test on the significance of the indirect effect of the independent variable on the dependent variable resulted in a t-statistic of 0.215 or less than the t-table of 1.96. It can be concluded that strategic management accounting does not mediate the relationship between technological innovation and company performance.

Based on the results of the study, it was noted that the influence of banking managers on respondents did not find the effect of strategic management accounting to mediate technological innovation on company performance. Thus, this is because technological innovation continues to be developed and improved, communication network improvements, technological tools, operational processes, technology support systems, continuous technological innovation can support business so that technological innovation affects strategic management accounting. However, strategic management accounting is not capable enough to make the company's performance good because the level of sophistication of strategic management accounting in banking is not able to influence banking performance for the better, a strategy chosen by banks must be implemented at all levels, not only at the strategic management accounting operations level, but also highly dependent on other operating strategies. Companies need to align several approaches in order to gain a sustainable competitive advantage in order to realize the effective performance of a strategy chosen by the company.

CONCLUSIONS

Based on the test results and discussion that has been explained in the previous chapter, it can be concluded as follows:

1. Authentic Leadership has no effect on Strategic Management Accounting.
2. Organizational Learning has a positive effect on Strategic Management Accounting.
3. Technological Innovation has a positive effect on Strategic Management Accounting.
4. Authentic Leadership has a positive effect on Company Performance.
5. Organizational Learning has a positive effect on Company Performance.
6. Technological Innovation has a positive effect on Company Performance.
7. Strategic Management Accounting has no effect on Company Performance.
8. Authentic Leadership has no effect on Company Performance through Strategic Management Accounting as an Intervening Variable.

9. Organizational Learning has no effect on Company Performance through Strategic Management Accounting as an Intervening Variable.
10. Technological Innovation has no effect on Company Performance through Strategic Management Accounting as an Intervening Variable.

REFERENCES

- Adeniran, A. O., & Obembe, O. E. (2020). The significance of strategic management accounting on the performance of transport businesses in Nigeria. *Insights into Regional Development*, 2(3), 677–688. [https://doi.org/10.9770/ird.2020.2.3\(5\)](https://doi.org/10.9770/ird.2020.2.3(5))
- Adriansyah, A. (2019). *Adriansyah, A. A., Authentic Leadership, Komitmen Afektif dan Job Resourcefulness... ISSN: 2460 - 8114 (print) 2656 - 6168 (online)*. 5(3), 131–144.
- Agustia, D. (2020). *Innovation, Environmental Management Accounting, Future Performance: Evidence In Indonesia*. 9(2), 199–212.
- Ah Lay, T., & Jusoh, R. (2017). Organizational Capabilities, Strategic Management Accounting and Firm Performance. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14(2), 222–246. <https://doi.org/10.21002/jaki.2017.12>
- Alamri, A. M. (2018). Association between strategic management accounting facets and organizational performance. *Baltic Journal of Management*, 14(2), 212–234. <https://doi.org/10.1108/BJM-12-2017-0411>
- Azmi, Z., & Harti, I. D. (2021). Pengaruh Akuntansi Manajemen Strategik dan Kapabilitas Organisasional Terhadap Kinerja Organisasi. *Ekonomis: Journal of Economics and Business*, 5(1), 266. <https://doi.org/10.33087/ekonomis.v5i1.309>
- Banten, B. P. (2022). *Provinsi Banten Dalam Rangka Banten Province in Figures 2022*. BPS Provinsi Banten. Diakses pada 17 Juni 2022, dari <https://banten.bps.go.id/>
- Beatriz, I., & Tarigan, J. (2018). *Pengaruh Organization Learning Terhadap Competitive Positioning Melalui Intensitas Penggunaan Sistem Informasi Akuntansi Pada Studi Kasus Perusahaan Non Manufacturing*. 446–455.
- Bistrova, J., Lace, N., Tamošiūnienė, R., & Kozlovskis, K. (2017). Does firm's higher innovation potential lead to its superior financial performance? Case of CEE countries. *Technological and Economic Development of Economy*, 23(2), 375–391. <https://doi.org/10.3846/20294913.2016.1266411>
- Cahyani, D. I. (2015). Kinerja Lembaga Keuangan Bank Syariah Di Indonesia Dian Indah Cahyani. *Jurnal Akuntansi Dan Pajak*, 15(02), 62–67.
- Cemal Zehir, İsa Hemedan, Yasin Şehitoğlu, E. E. (2019). *The Relation Between Authentic Leadership, Business Capabilities And Business Performance*.
- Delić, M., Slåtten, T., Milić, B., Marjanović, U., & Vulcanović, S. (2017). Fostering learning organisation in transitional economy – the role of authentic leadership and employee affective commitment. *International Journal of Quality and Service Sciences*, 9(3–4), 441–455. <https://doi.org/10.1108/IJQSS-02-2017-0012>
- Emiaso, Dheseviano dan Egbunike, A. P. (2018). Strategic Management Accounting Practices and Return on Equity of Quoted Manufacturing Firms in Nigeria. *Journal of Accounting*

- and Financial Management*, 4(1), 10–18. <https://seahipaj.org/journals-ci/dec-2021/IJBLR/full/IJBLR-D-11-2021.pdf>
- Evangelos Psomas, Dimitrios Kafetzopoulos, K. G. (2017). Article information : Organizational culture as determinant of product innovation. *TQM Journal*, 30(1), 54–73.
- Faradiza, S. A. (2018). Kinerja Perusahaan Dan Keselarasan Strategi Dengan Intensitas Persaingan Dan Kecanggihan Praktik Akuntansi Manajemen. *Akuntabilitas*, 11(2). <https://doi.org/10.15408/akt.v11i2.8803>
- G.H. Watson. (2002). Peter F. Drucker: delivering value to customers. *Measuring Business Excellence*, 35(5). <https://doi.org/https://doi.org/10.1108/mbe.2002.26706dae.007>
- Ghozali, I. (2008). *Structural Equation Modelling, Edisi II*. Universitas Diponegoro.
- Ghozali, I., Latan, & Hengky. (2017). *Partial Least Square: Konsep, Metode, dan Aplikasi menggunakan program WarpPLS 5.0* (Edisi ke-3). Badan Penerbit Universitas Diponegoro.
- Hanaysha, J. R. (2020). Innovation Capabilities and Authentic Leadership: Do They Really Matter to Firm Performance? *Journal of Asia-Pacific Business*, 21(4), 271–290. <https://doi.org/10.1080/10599231.2020.1824523>
- Irwan, & Adam, K. (2015). Metode Partial Least Square (PLS) dan Terapannya (Studi Kasus: Analisis Kepuasan Pelanggan terhadap Layanan PDAM Unit Camming Kab. Bone). *Jurnal Teknosains*, 9(1), 53–68.
- Kuangan, O. J. (2022a). *Daftar Pusat Bank Umum Dan Syariah Otoritas Jasa Keuangan*. OJK. Diakses pada 9 September 2022, dari <https://www.ojk.go.id/id/kanal/perbankan/data-dan-statistik/Pages/Daftar-Alamat-Kantor-Pusat-Bank-Umum-Dan-Syariah.aspx>
- Kuangan, O. J. (2022b). *Statistik Perbankan Indonesia*. OJK. Diakses pada 5 Agustus 2022, dari <https://www.ojk.go.id/id/kanal/perbankan/data-dan-statistik/statistik-perbankan-indonesia/default.aspx>
- Kusuma, A., Purwanto, H., & Utama, P. (2021). Pengaruh inovasi terhadap kinerja karyawan dengan self efficacy sebagai moderasi. *Jurnal Ekonomi Dan Bisnis Islam*, 23(2), 302–309.
- Kyoungshin Kim Karen E. Watkins Zhenqiu (Laura) Lu. (2017). The Impact of a Learning Organization on Performance: Focusing on Knowledge Performance and Financial Performance. *European Journal of Training and Development*,. <http://dx.doi.org/10.1108/EJTD-01-2016-0003>
- Madhoun, D. K. Al. (2020). *Effects of Modern Strategic Management Accounting Techniques on Performance of Commercial Banks in Palestine : An Empirical Study*. c, 35–48. <https://doi.org/10.32996/jefas>
- Mayora Margaretha, E. P. (2019). Pengaruh Kepemimpinan Transformasional Dan Kepemimpinan Otentik Terhadap Niat Keluar Karyawan Dengan Mediasi Komitmen Afektif. *Journal of Business and Applied Management*, 12(2), 155–201. <https://doi.org/10.30813/jbam.v12i2.1824>
- Mohammad, H. I. (2019). Mediating effect of organizational learning and moderating role of environmental dynamism on the relationship between strategic change and firm performance. *Journal of Strategy and Management*, 12(2), 275–297.

<https://doi.org/10.1108/JSMA-07-2018-0064>

- Pasch, T. (2019). Strategy and innovation: the mediating role of management accountants and management accounting systems' use. *Journal of Management Control*, 30(2), 213–246. <https://doi.org/10.1007/s00187-019-00283-y>
- Petera, P., Wagner, J., & Šoljaková, L. (2020). Strategic management accounting and strategic management: The mediating effect of performance evaluation and rewarding. *International Journal of Industrial Engineering and Management*, 11(2), 116–132. <https://doi.org/10.24867/IJIEM-2020-2-258>
- Phornlaphatrachakorn, K. (2019). Effects of transformational leadership, organisational learning and technological innovation on strategic management accounting in thailand's financial institutions. *Asian Journal of Business and Accounting*, 12(1), 165–188. <https://doi.org/10.22452/ajba.vol12no1.6>
- Pradhan, D., Swain, P. K., & Dash, M. (2018). Effect of management accounting techniques on supply chain and firm performance – an empirical study. *International Journal of Mechanical Engineering and Technology*, 9(5), 1049–1057.
- PT Bank Pembangunan Daerah Banten, T. (2021). *Laporan Keberlanjutan*. Bank Banten. Diakses pada 20 Juli 2022, dari <https://www.bankbanten.co.id/assets/uploads/2021/12/RAKB-2022-202629-Nov-Approval-Dir-n-Kom-Fin.pdf>
- Rahayu, L. L., & Dr. Rapina, SE, M.Si., Ak., C. (2017). The Influence of Leadership and Organizational Structure on The Quality of Accounting Information System. *GATR Accounting and Finance Review*, 2(3), 58–63. [https://doi.org/10.35609/afr.2017.2.3\(8\)](https://doi.org/10.35609/afr.2017.2.3(8))
- Rays, M., Aryati, T., & Augustine, Y. (2022). Investing the effect of learning organization, organizational culture, company reputation on organizational performance. *Technium Social Sciences Journal*, 37, 265–286.
- Richard Morris, P. C. T. (2018). The Determinants Of Voluntary Strategy Disclosure: An International Comparison. *Accounting Research Journal*.
- Sari, N., & Gantino, R. (2022). Peran Akuntansi Manajemen Lingkungan dalam Memediasi Inovasi Ramah Lingkungan pada Nilai Perusahaan Terhadap Perusahaan di BEI. *Owner: Riset & Jurnal Akuntansi*, 6(3), 1377–1389. <https://doi.org/10.33395/owner.v6i3.974>
- Situmorang, C. V., & Simanjuntak, A. (2021). Pengaruh Strategic Management Accounting dalam Memediasi Pengaruh Orientasi Pasar, dan Kualitas Pimpinan terhadap Kinerja Keuangan. *JURNAL AKUNTANSI DAN BISNIS : Jurnal Program Studi Akuntansi*, 7(2), 100–108. <https://doi.org/10.31289/jab.v7i2.4312>
- Sugiyarti, L., & Asmilia, N. (2020). Managerial Performance: the Mediating Role of Strategy Management Accounting Techniques on Competitive Advantage and Organization Performance. *Eaj (Economics and Accounting Journal)*, 3(2), 80. <https://doi.org/10.32493/eaj.v3i2.y2020.p80-89>
- Sugiyono. (2007). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Sukmana, P. H., & Harymawan, I. (2018). Peranan Gaya Kepemimpinan Terhadap Kinerja Manajerial Dengan Variabel Moderasi Sistem Akuntansi Manajemen, Strategi Bisnis Dan Ketidakpastian Lingkungan. *Ihtiyath : Jurnal Manajemen Keuangan Syariah*, 2(1), 57–77.

<https://doi.org/10.32505/ihtiyath.v2i1.686>

- Supriyatna, A., Rahayu, A., & Sugiharto, M. D. (2018). Good Corporate Governance and Bank Performance : A Balanced Scorecard Approach. *Jurnal Riset Akuntansi Dan Keuangan*, 6(3), 481–496. <https://doi.org/10.17509/jrak.v4i3.4670>
- Susanto, Y. V. (2015). *Analisis Pengaruh Kepemimpinan dan Kemampuan Kerja Karyawan Terhadap Terjadinya Organizational Citizenship Behavior (OCB) di Restoran Hachi-Hachi Tunjungan Plaza Surabaya*. 166–178.
- Suwarno, & Bramantyo, R. Y. (2019). Pengaruh Gaya Kepemimpinan Terhadap Kinerja Organisasi. *Majalah Ilmiah UNIKOM*, 16(2), 185–188. <https://doi.org/10.34010/miu.v16i2.1361>
- Turner, M. J., Way, S. A., Hodari, D., & Witteman, W. (2017). Hotel property performance: The role of strategic management accounting. *International Journal of Hospitality Management*, 63, 33–43. <https://doi.org/10.1016/j.ijhm.2017.02.001>
- Winbaktianur, W., & Sutono, S. (2019). Kepemimpinan Otentik Dalam Organisasi. *Al-Qalb : Jurnal Psikologi Islam*, 10(1), 71–78. <https://doi.org/10.15548/alqalb.v10i1.830>
- Xu, J., Shang, Y., Yu, W., & Liu, F. (2019). Intellectual capital, technological innovation and firm performance: Evidence from China's manufacturing sector. *Sustainability (Switzerland)*, 11(19), 1–16. <https://doi.org/10.3390/su11195328>