

*Research Article*

## The effect of Knowledge Management, Entrepreneurial Orientation, Transformational Leadership, and Management Control System on Learning Organization

Jauhara<sup>1\*</sup>, Muhammad Ramaditya<sup>2</sup>

<sup>1,2</sup> Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta

Received: 10-07-2023; Accepted: 22-07-2023

### Abstract

This study investigates the strategy for developing an organizational learning culture at PT Bank Syariah Indonesia Branch Office Jakarta Bendungan Hilir. It employs four independent variables, namely knowledge management, entrepreneurial orientation, transformational leadership, and control management systems, with organizational learning as the dependent variable. The survey method is used, and data is collected through a questionnaire administered to all employees, with a sample of 71 respondents analyzed using SPSS 25. The findings indicate that knowledge management, entrepreneurial orientation, transformational leadership, and control management systems do not directly impact organizational learning. However, when considered collectively, these factors significantly influence the formation of an organization's learning culture, accounting for 71.9% of the variance. This study examines the collective impact of knowledge management, entrepreneurial orientation, transformational leadership, and control management systems on developing an organizational learning culture. The findings provide organizations with valuable insights to make informed decisions that enhance learning capabilities and cultivate a culture prioritizing continuous learning and improvement. Recognizing the significance of these factors enables organizations to shape their practices and policies, fostering a strong learning environment, facilitating knowledge sharing, and driving innovation.

**Keywords:** Organization Learning, Knowledge Management, Entrepreneurial Orientation, Transformational Leadership, Control Management Systems

JEL Classification: D20, O32, M54

How to cite: Jauhara, Ramaditya, M., (2023). The effect of Knowledge Management, Entrepreneurial Orientation, Transformational Leadership, and Management Control System on Learning Organization, *Research of Islamic Economics (RIE) 1(1)*, 1-10

Corresponding author: Jauhara ([jauharahara7@gmail.com](mailto:jauharahara7@gmail.com))



This is an open-access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) international license.

## 1. Introduction

On February 1, 2021, the merger of three Islamic banks owned by Himbara was officially operational, namely PT. Bank Syariah Indonesia (BSI). Al-Husain (2021) stated that at the beginning of its operation, BSI became a magnet for business actors and investors in the stock market and had high hopes for BSI's work as a financial institution that could become a driving force for the national economy. Indonesia has been a member of the G20 and is considered an emerging economy with enormous economic size and potential in the Asian region, which can be a positive catalyst for BSI in the future (Ramaditya et al., 2022).

Found four important things in nine cases of bank mergers in the United States, namely: (i) overall, the merger process creates value added for the banking industry; (ii) several merged banks failed due to a drastic decline in revenue during the consolidation process; (iii) the behavior of the management of the bank that is about to be merged causes unnecessary cost increases, for example, raising salaries and ranks before the merger to get a better position after the merger is one of the phenomena that occurs; and (iv) revenue synergies are realized even though there is no cost efficiency. On the other hand, Wiyanto (2021) stated that the COVID-19 pandemic impacted the Islamic banking industry. The substantial downturn in business in almost all sectors has resulted in weak demand for financing and other banking services, adversely affecting banks' profitability. Furthermore, the challenges of HR issues after the merger of the three Islamic banks will impact the merger of human resources, the division of new tasks, and the division and placement of HR in new positions with different backgrounds between the three members of the merged bank.

Nurdiyanti & Nurmalasari (2020) state that many brilliant organizations fail and cannot maintain their existence because these organizations stop learning and cannot adapt to the times and technology. One idea to improve the effectiveness of the writing is to provide more concrete examples or case studies to illustrate the impact of knowledge management, entrepreneurial orientation, transformational leadership, and control management systems on organizational learning. This statement can help readers understand how these factors can be implemented in practice and make informed decisions based on real-world scenarios.

Based on the study's findings, the second idea is to include recommendations for organizations looking to develop a learning culture. This fact can provide readers with actionable steps to enhance their learning capabilities and foster a culture of continuous improvement.

The third idea is to clarify the definitions and measurements used for each independent variable (knowledge management, entrepreneurial orientation, transformational leadership, and control management systems). This definition can help readers understand the study's methodology and ensure the results are valid and reliable. One idea to improve the effectiveness of the writing is to include more specific examples or case studies to illustrate the impact of knowledge management, entrepreneurial orientation, transformational leadership, and management control systems on organizational learning. It would help readers better understand the practical applications of these concepts and how they can be implemented in real-world settings.

Another idea is to provide more information on the methodology used in the study, such as the selection criteria for the sample of 71 respondents and the specific questions asked in the questionnaire. This study would help readers better evaluate the validity and reliability of the findings and potentially replicate the study in their organizations.

The third idea highlights the potential benefits of developing an organizational learning culture, such as increased innovation, improved problem-solving abilities, and enhanced employee engagement and retention. This idea would help readers understand the value of investing in initiatives that promote organizational learning and encourage them to prioritize these efforts in their organizations. One idea to improve the effectiveness of the writing is to include more specific examples or case studies to illustrate the impact of knowledge management, entrepreneurial orientation, transformational leadership, and management control systems on organizational learning. It would help readers better understand the practical applications of these concepts and

how they can be implemented in real-world settings.

Another idea is to provide more information on the methodology used in the study, such as the selection criteria for the sample of 71 respondents and the specific questions asked in the questionnaire. It would help readers better evaluate the validity and reliability of the findings and potentially replicate the study in their organizations.

The third idea highlights the potential benefits of developing an organizational learning culture, such as increased innovation, improved problem-solving abilities, and enhanced employee engagement and retention. It would help readers understand the value of investing in initiatives that promote organizational learning and encourage them to prioritize these efforts in their organizations. The organization maintains its existence and performance and needs a learning organization process. Furthermore, research innovation is also needed to create new ideas, analyze problems, and diagnose and identify the causes by creating new solutions, strategies, technologies, or business processes (Ramaditya et al., 2022).

Several factors affect learning organizations, including knowledge management, transformational leadership, entrepreneurial orientation, and management control systems. Hatane et al. (2020) research examines the relationship between the design and use of control management systems in developing learning organizations. The results of the study indicate that there is a positive influence of control management system design on the learning organization. Further research conducted by Rianto et al. (2021) show that transformational leadership also positively affects learning organizations, meaning it is important to have transformational leadership in developing learning organizations.

Research conducted by Mantok et al. (2018) shows that entrepreneurial orientation positively affects organizational learning. Subsequent research by Mangoting & Soengkono (2018) was conducted at a private university in Surabaya. This research shows that the management control system implemented by the organization can provide direction so that employees within an organization can adapt and solve problems to facilitate the organization in the changes that will occur. In this study, researchers focused on four factors that influence learning organizations, namely knowledge management factors, transformational leadership, entrepreneurial orientation, and management control systems.

## **2. Literature Review and Hypothesis**

### **Learning Organization**

Fuertes et al. (2020) state that a learning organization is a vision of an organization to be perfect by using five basic disciplines. Each value of these disciplines can contribute to improving and improving the organization's capacity to continue learning. The following is an explanation of the five disciplines, among others:

1. Self-mastery is a way to continue to be disciplined to clarify and deepen personal vision, focus energy, develop patience, and see reality objectively.
2. The way of thinking is a thought or picture in a person that is held deeply about how the world works, namely the background image in acting and thinking.
3. Building a vision together.
4. Team learning is about how practice and process are carried out.
5. Systematic thinking is a framework of interrelated thinking between groups of existing disciplines.

### **Knowledge Management**

Imhanzenobe et al. (2021) knowledge management is a strategy to get the right knowledge, to the right people, at the right time and to help people process and share information into actions that will impact improving company performance. Furthermore, Andhara et al. (2018) state that the purpose of knowledge management is not only to improve the company's performance but also to gain shared knowledge. Because by having shared knowledge, employees' insights will be broader,

and the perspectives obtained are not only limited to the scope of their work but more comprehensively regarding problems that exist on a corporate scale. Two fundamental approaches to knowledge, including tacit knowledge, which is personal, so it is difficult to articulate (personal knowledge), and explicit knowledge is the knowledge that is useful for individuals in organizations that can be explicitly articulated. The strategic importance of knowledge management (KM) is highlighted through the view of resource-based management as a comprehensive change process and form of organizational renewal. It focuses on the innovation created and the transfer and application of new knowledge (Ramaditya et al., 2022).

### **Entrepreneurship Orientation**

Solikahan & Mohammad (2019) define entrepreneurial orientation as forming strategies and representing policies and practices that will form the basis for actions and decisions in entrepreneurship. Purnomo et al. (2019) describe five dimensions of entrepreneurial orientation that can help in business success. The five dimensions include:

- a) Innovation,  
namely, the tendency of companies to engage and support new ideas, experiments, and creative processes to produce new products, services, or technological processes.
- b) Risk Taking,  
namely the act of being willing to get a large resource with the risk it faces.
- c) Pro-Active,  
namely the act of acting and the expectation of future needs by "seeking new opportunities."
- d) Autonomy,  
which is an act of freedom from each individual or team in building an idea or vision to achieve it.
- e) Competitive Aggressiveness.  
Namely the act of inclination to directly oppose business competitors to be able to outperform the industry competition in the market.

### **Transformational Leadership**

Burns (in Adamay, 2016) defines transformational leadership as a process where leaders and subordinates can elevate each other to a higher level of morality and motivation. According to Bass (2009), the factors that include transformational leadership include:

- a. Charisma, characterized by strength in building a vision and animating the mission, awakens a sense of reluctance, increases self-confidence, prioritizes the interests of goals, and makes members self-confident.
- b. Inspirational, namely the ability of a leader to be a good figure for his members. A good leader can state clear and easy-to-understand goals and be a good example for his members.
- c. Individual Attention, namely the ability of leaders who can provide direction and advice to their members. Besides, the leader also gives special attention personally to develop the ability of its members.
- d. Intellectual Stimulus, namely the ability of leaders to eliminate the unwillingness of their members to express new ideas, stimulate speculation of members in solving problems, and encourage them to be more creative.

### **Control Management System**

According to Supriyatin (2016), management control is when managers influence other organizational members to implement organizational strategies. Management control consists of several activities, including:

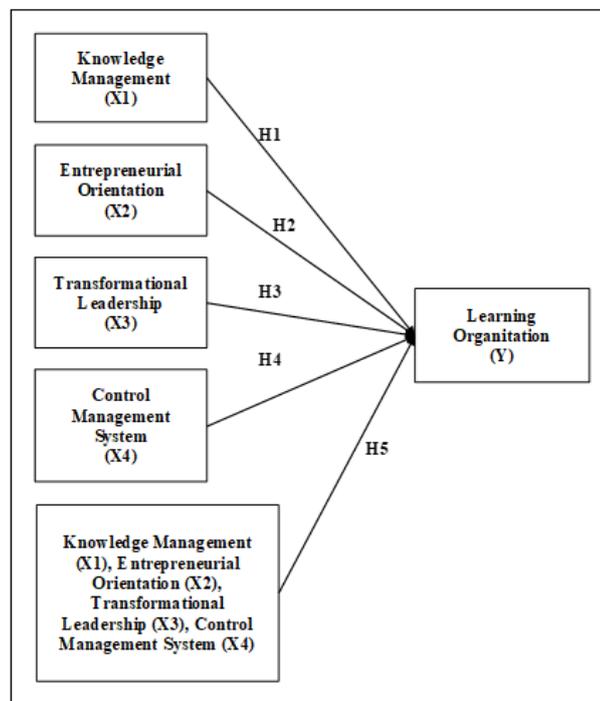
- a. Planning what the organization should do.
- b. Coordinate the activities of several parts of the organization.
- c. Communicating information.
- d. Evaluate information.
- e. Decide what action should be taken, if any.
- f. Influencing people to change their behavior.

Wijaya & Rifai'i (2016) describes how managers can effectively and efficiently control

organizational goals in every line to be achieved. A management control system is one of several ways to implement control systems within the company. There are four dimensions of a management control system:

- 1) The foundation of belief is an official system used by leaders in communicating to strengthen the company's system by providing basic values, goals, and organizational direction for its members so that they can be motivated and inspired.
- 2) The system boundary is a system whose work supports the company's activities in achieving its vision and mission and prevents unwanted risks from occurring in the future.
- 3) Interactive control system is a control system in which the leader regularly and proactively involves himself in decision-making and activities carried out by his members.
- 4) Diagnosing system is a system in providing motivation and carrying out procedures in controlling and balancing the behavior of members in achieving organizational goals.

**Theoretical Framework**



**Figure 1. Theoretical Framework**

The picture above explains the research hypothesis as follows:

**Knowledge Management Has a Positive Effect on Learning Organizations**

The results of research from Muis & Isyanto (2022) show that knowledge management has a positive effect on learning organizations, where it supports the development of knowledge of employees by providing knowledge development support facilities for employees by providing access to open repositories in the form of e-books or e-journals. In addition, leaders are also diligent in encouraging their employees to write down their skills, the results of which will be stored in the repository. Based on this description, it can be formulated that the first hypothesis is as follows:

**H1: Knowledge management has a positive effect on learning organizations.**

**Entrepreneurship Orientation has a Positive Effect on Learning Organizations.**

In the research of Wijaya and Dharmayanti (2016) about the effect of entrepreneurial orientation on financial performance with marketing abilities and learning organizations at PT Asuransi Central Asia in Surabaya. The results of this study indicate that entrepreneurial orientation is an important ability that will positively affect learning organizations, which means that providing an entrepreneurial orientation can impact companies to continue to learn and develop. On the other hand, the ongoing entrepreneurial orientation still needs support to continue to learn and introspect

in the form of an organization to continue to innovate and meet the needs and desires of customers. Based on this description, it can be formulated that the second hypothesis is as follows:

**H2: Entrepreneurial orientation has a positive effect on learning organizations.**

**Transformational leadership has a Positive Effect on Learning Organizations.**

Research conducted by Rianto et al. (2021) aims to determine the effect of mediation of learning organizations on strategic change, knowledge management, and transformational leadership in the performance of Indonesian Islamic Commercial Banks. This study suggests that transformational leadership has a positive effect on learning organizations, which means that transformational leadership is one of the important elements in advancing learning organizations within a company. Sources of transformational leadership in the form of a person's influence, motivation, attention, and intellectual simulations can shape the capacity of employees to be adaptive and improve company performance to excel in competition. Based on this description, it can be formulated that the third hypothesis is as follows:

**H3: Transformational leadership has a positive effect on learning organizations.**

**Management Control System has a Positive Effect on Learning Organizations.**

Research conducted by Hatane et al. (2020) with the background of examining the relationship between the design and use of control management systems in developing learning organizations. This study's results positively influence the control management system design within the learning organization. A good control management system design can improve the ability of the learning organization to obtain information about the organization because the control management system design can determine the type of information that can be provided by the system and can be captured in the form of information character. Based on this description, it can be formulated that the fourth hypothesis is as follows:

**H4: The control management system positively affects the learning organization.**

**Knowledge Management, Entrepreneurship Orientation, Transformational Leadership & Control Management Systems have Simultaneous Positive Effects on Learning Organizations.**

This study will also examine the effect of knowledge management, entrepreneurial orientation, transformational leadership & management control systems simultaneously on learning organizations, so the fifth hypothesis can be formulated as follows:

**H5: Knowledge management, entrepreneurial orientation, transformational leadership & control management systems simultaneously positively affect learning organizations.**

### 3. Data and Method

#### Population and Sample

The population to be studied in this study are all PT Bank Syariah Indonesia Jakarta Bendungan Hilir Branch Office employees, as many as 71. The researcher chose the sample using the saturated sampling technique because the population was relatively small, so the sample used in this study amounted to 71 people.

#### Definition of Operating Variables and Their Measurement Scale

##### 1. Dependent Variable

This study's dependent variable is the learning organization (Y). A learning organization is an organization's vision to be perfect by using five basic disciplines where each value of these disciplines can contribute to improving and improving the organization's capacity to continue learning. The indicators used in this variable are self-control, ways of thinking, building a shared vision, learning teams, and systematic thinking.

##### 2. Independent Variable

In this study, the independent variables include:

###### a. Knowledge Management

Knowledge management is a strategy to get the right knowledge, to the right people, at the right time and to help people process and share information into actions that will

impact improving company performance. This variable is measured using tacit knowledge and explicit knowledge.

- b. Entrepreneurship Orientation  
Entrepreneurial orientation is the process of forming strategies and representing policies and practices that will form the basis for actions and decisions in entrepreneurship. The indicators used in this variable are innovation, risk-taking, proactive, autonomy, and competitive aggressiveness.
- c. Transformational Leadership  
According to Burns (in Adamay, 2016), transformational leadership is a process where leaders and subordinates can elevate each other to a higher level of morality and motivation. The indicators used in this variable are charisma, inspiration, proactive, and intellectual stimulus.
- d. Management Control System  
Organizations use a management control system to collect information in evaluating the performance of organizational resources, which will ultimately affect organizational behavior in implementing organizational strategies. The indicators used in this variable are the basis of belief, system boundaries, interactive control systems, and diagnostic systems.

**Data Analysis Methods and Hypotheses Testing**

- 1. Coefficient of Determination (R<sup>2</sup>)  
According to Ghozali (2016), the coefficient of determination (R<sup>2</sup>) is a tool to measure how far the model's ability to explain the variation of the dependent variable is. The value of the coefficient of determination is between zero and one.
- 2. F statistic test  
Ghozali (2016) states that the F statistic test is used to show whether all of the independent variables included in the research model have a simultaneous or joint effect on the dependent variable. This hypothesis test used the F statistic with the following decision-making criteria:
  - a. If F count > F table, then Ho is rejected, and Ha is accepted, meaning that all independent variables are explanatory to the dependent variable.
  - b. If F count < F table, then Ho is accepted, and Ha is rejected, meaning that all independent variables are not explanatory to the dependent variable.
 The test criteria with real letters (α) 5% (0.05) have Ho is rejected if the significance value of F < 0.05 and Ha is accepted if the significance value of F > 0.05.
- 3. T statistic test  
According to Santosa & Hidayat (2014), the t-test is used to test how far the influence of one independent variable individually explains the dependent variable. The basis of decision-making used in the t-test:
  - a. The hypothesis is rejected if the significance probability value is > 0.05. The rejected hypothesis means that the independent variable has no significant effect on the dependent variable.
  - b. If the significance probability value < 0.05, then the hypothesis is accepted. The hypothesis cannot be rejected, meaning that the independent variable significantly affects the dependent variable.

**4. Results**

**Coefficient of Determination (R<sup>2</sup>)**

**Table 1. Coefficient of Determination (R<sup>2</sup>) Results**

Modle	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.857 <sup>a</sup>	.735	.719	2.275

The results of testing the coefficient of determination show that the correlation coefficient (R) of 0.857 means that the relationship between perceptions of knowledge management, entrepreneurial

orientation, transformational leadership, and control management systems in learning organizations is 85.7%. Furthermore, the value of Adjusted R Square is 0.719, so it can be concluded that knowledge management variables, entrepreneurial orientation, transformational leadership, and control management systems influence 71.9% of learning organization variables. At the same time, 28.1% is influenced by other variables not examined in this study.

**F Statistic Test**

**Table 2. F Statistic Test Results**

ANOVA	
Model	Sig.
Regression	.000

The results of the F test show that the value of Sig. in the ANOVA table of 0.000. The Sig value is smaller than the set level of 0.05, so it can be concluded that the variables of knowledge management, entrepreneurial orientation, transformational leadership, and control management systems have a joint effect on the learning organization variable.

**T Statistic Test**

**Table 3. T Statistic Test Results**

Independent Variables	Sig.
Knowledge Management (X1)	.000
Entrepreneurship Orientation (X2)	.087
Transformational Leadership (X3)	.406
Control Management System (X4)	.601

From the t-test output data above, the researcher can conclude that the results of hypothesis testing are as follows:

- a) Based on the table, the Sig probability of 0.000 is smaller than the criterion value (0.05), so knowledge management positively affects learning organizations.
- b) Based on the table, the probability of Sig is 0.087, which is greater than the criterion value (0.05), so the entrepreneurial orientation variable does not affect the learning organization.
- c) Based on the table, the Sig probability of 0.406 is greater than the criterion value (0.05), so the transformational leadership variable does not affect the learning organization.
- d) Based on the table, the Sig probability of 0.061 is greater than the criterion value (0.05), so the control management system variable does not affect the learning organization.

**5. Discussion**

From the t-test output data above, the researcher can conclude that the results of hypothesis testing are as follows:

- a) Based on the test, knowledge management positively affects learning organizations. The results of this study prove that the application of good knowledge management within the company will affect the formation of a learning organizational culture.
- b) Based on the test, the entrepreneurial orientation variable does not affect the learning organization. The results of this study prove that entrepreneurial orientation does not influence the formation of learning organizational culture in companies. This result is presumably because the level of entrepreneurial orientation of employees tends to be low and needs to be stronger to form a learning organizational culture in the company.
- c) Based on the test, the transformational leadership variable does not affect the learning organization. The results of this study prove that there is no influence of transformational leadership on the formation of a learning organization culture in the company. This finding

is presumably because the level of transformational leadership tends to be low and needs to be stronger to encourage the formation of a learning organizational culture in the company.

- d) Based on the test, the control management system variable does not affect the learning organization. The results of this study prove that there is no influence of the management control system on the formation of a learning organization culture in the company. This result is likely because implementing the management control system still needs to be more optimal and strong enough to form a learning organizational culture in the company.

## 6. Conclusion

Based on the analysis, hypothesis testing, and discussion results, the researchers can conclude that knowledge management has a positive and significant influence on the formation of the learning organizational culture of PT. Bank Syariah Indonesia Jakarta Branch Office Bendungan Hilir. This finding means that the application of knowledge management in the company is good for affecting the formation of learning organizational culture; the better knowledge management is applied, the more learning organizational culture will increase. In addition, the variables of entrepreneurial orientation, transformational leadership, and management control systems do not affect the formation of the organizational culture.

This study examines the collective impact of knowledge management, entrepreneurial orientation, transformational leadership, and control management systems on developing an organizational learning culture. The findings provide organizations with valuable insights to make informed decisions that enhance learning capabilities and cultivate a culture prioritizing continuous learning and improvement. Recognizing the significance of these factors enables organizations to shape their practices and policies, fostering a strong learning environment, facilitating knowledge sharing, and driving innovation.

## Recommendation

The limitation of this study is that the sample used is limited to employees who have structural positions only, so this research has yet to reach the opinions of non-structural employees. This study must be considered considering that non-structural employees also need input about the Management Control System and Learning Organization to understand the organization's policies better.

## References

- Adamy, M. (2016). *Human Resource Management: Theory, Practice, and Research*. Lhokseumawe: Malikussaleh University.
- Alhusain, Ahmad Sani. (2021). Bank Syariah Indonesia: Tantangan Dan Strategi Dalam Mendorong Perekonomian Nasional. *Info Singkat: Pusat Penelitian Badan Keahlian DPR RI*, 13(3). 22-23.
- Andhara, Bobby Andre, et al. (2018). *Knowledge Management: Knowledge Management Strategy to Excel in the Era of Disruption*. Jakarta: PT Gramedia Pustaka Utama.
- Fuertes, G., Alfaro, M., Vargas, M., Gutierrez, S., Ternero, R., & Sabattin, J. (2020). Conceptual Framework for the Strategic Management: A Literature Review—Descriptive. *Journal of Engineering*, 2020. <https://doi.org/10.1155/2020/6253013>
- Ghozali, Imam. (2016). *Application of Multivariate Analysis with IBM SPSS 23 Program*. Semarang: BPF Diponegoro University.
- Hatane, Saarc Elsy, et al. (2020). The Design and the Use of Management Control Systems in Developing Organizational Learning. *International Conference on Logistics and Business Innovation*, 188–206. <https://doi.org/10.18502/kl.v5i3.6572>
- Imhanzenobe, J., Adejumo, O., & Ikpesu, O. (2021). A Review of Knowledge Management And Its Application In The Contemporary Business Environment. *African Journal of Business Management*, 15(10), 274-282. <http://dx.doi.org/10.5897/AJBM2021.9223>

- Mangoting, Yenni & Soengkono, Meidiyanti. (2018). Effects of Leadership Style, Management Control System and Organizational Commitment on Learning Organizations. *Equity: Journal of Economics and Finance*, 2(3). <https://doi.org/10.24034/j25485024.y2018.v2.i3.3962>
- Mantok, Stanzin, et al. (2018). Entrepreneurial orientation and the mediating role of organizational learning amongst Indian S-SMEs. *Journal of Small Business and Enterprise Development*. <https://doi.org/10.1108/JSBED-07-2018-0215>
- Muis, Indra & Isyanto Puji. (2022). The Effect of Transformational Leadership and Knowledge Management on Organizational Performance: Learning Organizations as Mediators. *Owner: Research & Journal of Accounting*, 6(1). <https://doi.org/10.33395/owner.v6i1.543>
- Nurdiyanti, Y., & Nurmalasari, N. (2020). Management of Skills Programs to Improve the Competencies of Graduates of Learning Citizens. *Jurnal Pendidikan Luar Sekolah*, 8(2), 176-185. <https://doi.org/10.24036/kolokium-pls.v8i2.436>
- Purnomo, M., Permana, E., Qosasi, A., Febrian, A. F., & Miftahuddin, A. (2019). Entrepreneurial Orientation in Micro and Small Enterprises of Traditional Food Centers in Bandung, West Java. *Binus Business Review*, 10(3), 167-174. <https://doi.org/10.21512/bbr.v10i3.5611>
- Ramaditya, M., Maarif, S., Sukmawati, A., & Affandi, M. Joko. (2022). A Systematic Literature Review of Talent Management and Knowledge Management in Improving Higher Education Performance. *International Journal of Indonesian Business Review*, 1(1), 117-128. <https://doi.org/10.54099/ijibr.v1i1.199>
- Ramaditya, M., Maarif, S., Sukmawati, A., & Affandi, M. Joko. (2022). How Private University Navigates and Survive: Insights from Indonesia. <https://doi.org/10.29313/mimbar.v0i0.8784>
- Rianto, M., Jasfar, F., & Arafah, W. (2021). Mediating Effect of Organization Learning on The Relationship Between Strategic Change, Knowledge Management, and Transformational Leadership: Case of Indonesian Islamic Banks. *Journal of Economic Development, Environment, and People*, 10(3), 26-49. <https://doi.org/10.26458/jedep.v10i3.697>
- Solikahan, E. Z., & Mohammad, A. (2019). Development of Entrepreneurial Orientation. *International Journal of Applied Business and International Management*, 4(1), 31-37. <https://dx.doi.org/10.32535/ijabim.v4i1.380>
- Supriya. (2016). *Management Control System*. Jakarta: Publisher's creative partner.
- Wijaya, Anthony & Dhamayanti, Diah. (2016). The Effect of Entrepreneurial Orientation on Financial Performance with Marketing Capability and Organizational Learning as Intervening Variables At Pt. Asuransi Central Asia In Surabaya. *Journal of Marketing Management*, 10(2). <https://doi.org/10.9744/pemasaran.10.2.43-51>
- Wijaya, C., & Rifa'I, M. (2016). *Dasar-Dasar Manajemen: Mengoptimalkan Pengelolaan Organisasi Secara Efektif dan Efisien*. Medan: Perdana Publishing.