

The influence of sustainability accounting, organizational culture, and transformational leadership on organizational performance in the digital era

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Abstract

This study aims to determine the effect of the application of sustainability accounting, organizational culture, and transformational leadership on organizational performance in the digital era. The study uses primary data obtained from questionnaires distributed to respondents. The sample size is 688 employees from mining companies operating in Southeast Sulawesi Province. The results of this study show that the application of sustainability accounting, organizational culture, and transformational leadership positively affects organizational performance.

Public interest statements

This study highlights the importance of sustainable accounting, organizational culture, and transformational leadership in improving organizational performance, especially in mining companies in Southeast Sulawesi. The findings emphasize that strong leadership, sustainable practices, and a positive work culture are key drivers of success in the digital era. These insights can guide companies and policymakers in fostering more responsible and effective organizational strategies.

Keywords: Sustainability accounting, organizational culture, transformational leadership, organizational performance

Paper type: Research paper

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan akuntansi keberlanjutan, budaya organisasi, dan kepemimpinan transformasional terhadap kinerja organisasi di era digital. Penelitian ini menggunakan data primer yang diperoleh dari kuesioner yang didistribusikan kepada responden. Jumlah sampel sebanyak 688 karyawan dari perusahaan pertambangan yang beroperasi di Provinsi Sulawesi Tenggara. Hasil penelitian menunjukkan bahwa penerapan akuntansi keberlanjutan, budaya organisasi, dan kepemimpinan transformasional berpengaruh positif terhadap kinerja organisasi.

Pernyataan kepentingan publik

Penelitian ini menyoroti pentingnya akuntansi keberlanjutan, budaya organisasi, dan kepemimpinan transformasional dalam meningkatkan kinerja organisasi, terutama di perusahaan tambang di Sulawesi Tenggara. Temuan ini menekankan bahwa kepemimpinan yang kuat, praktik berkelanjutan, dan budaya kerja yang positif merupakan faktor utama keberhasilan di era digital. Wawasan ini dapat menjadi panduan bagi perusahaan dan pembuat kebijakan dalam mendorong strategi organisasi yang lebih bertanggung jawab dan efektif.

Kata Kunci: Sustainability accounting, organizational culture, transformational leadership, organizational performanc

INTRODUCTION

In today's digital era, rapid technological changes and increasing stakeholder demands for transparency and sustainability compel companies to adapt and innovate to stay competitive. Key factors for enhancing performance include sustainability accounting, a strong organizational culture, and transformational leadership. Sustainability accounting goes beyond financial reporting by emphasizing social and environmental responsibility, integrating principles into decision-making, recognizing assets and liabilities related to social and ecological impacts, and promoting long-term sustainability alongside economic benefits (Erlangga et al., 2021; Minutiello et al., 2024). For example, Apple has incorporated sustainability into its supply chain, reducing carbon emissions by over 45% since 2015 through initiatives like the Supplier Clean Energy Program, which ensures over 300 suppliers across 28 countries use 100% renewable energy, and utilizing blockchain for transparency and accountability towards achieving carbon neutrality by 2030 (Cook, 2023; Jackson, 2023).

In the third quarter of 2023, Apple exceeded expectations with \$85.5 billion in revenue, driven by sustainability initiatives like using recycled materials, renewable energy, and energy efficiency programs, which reduced its carbon footprint by over 55% since 2015 despite a 64% revenue growth (Jackson, 2023). These efforts strengthen Apple's position as a sustainability leader and attract eco-conscious consumers, such as those purchasing products like the carbon-neutral Apple Watch (Jennifer L, 2024). A positive organizational culture fostering innovation and collaboration is essential for implementing sustainability accounting and achieving long-term performance. Transformational leadership motivates teams to adapt and innovate, while a strong culture enhances employee satisfaction, performance, and loyalty, contributing to overall success. Companies like Google, Netflix, Salesforce, and local firms like BCA, Gojek, and Telkom Indonesia exemplify how a good culture supports goal achievement and competitiveness.

Companies such as Toyota and BCA exemplify how a strong organizational culture can drive success and competitive advantage. Toyota is renowned for its "Toyota Way," a culture

emphasizing continuous improvement, innovation, and operational excellence. This culture guides employees to act with integrity, foster curiosity, observe comprehensively, and manage resources efficiently (Toyota, 2024). Such principles have helped Toyota maintain high-quality standards and innovate within the automotive industry, producing diverse vehicles that meet global demand. Similarly, BCA has cultivated a positive organizational culture through strategic practices like effective recruitment, ongoing employee training, and reward systems emphasizing customer focus, teamwork, and integrity (BCA, 2024). This culture has contributed to BCA's reputation as Indonesia's top-performing bank, with high customer trust and service quality. These examples demonstrate that a well-embedded organizational culture can foster innovation, employee engagement, and superior performance, ultimately supporting sustained organizational success (Hikam, 2023).

Organizational performance heavily depends on leadership. Effective leaders enhance performance by providing a clear vision, motivating employees, and fostering a supportive environment that drives innovation and sustainable growth. In the digital era, transformational leadership becomes especially crucial. This leadership style emphasizes inspiring a shared vision, encouraging adaptability, and facilitating fundamental organizational change (Bass BM, 1985). Transformational leaders focus on short-term achievements and cultivating an innovative and resilient corporate culture for long-term sustainability. As rapid technological developments and complex challenges emerge, leaders who can adapt swiftly, empower their teams, and promote innovation will ensure their organizations stay competitive and relevant (McKinsey & Company, 2015).

In the digital era, organizations face many challenges that can impact their performance and sustainability. These include rapid technological advancements, the need to adapt quickly to changing environments, and significant investments required to adopt and integrate the latest technologies. Additionally, increasing cybersecurity threats and data breaches demand organizations to safeguard sensitive information, while compliance with complex security and privacy regulations can be costly and challenging. Many organizations also struggle to find employees with the necessary digital skills, necessitating continuous investment in training to enhance workforce capabilities. Furthermore, changing consumer behaviors, data management issues, and pursuing sustainable innovation add complexity. Organizations that will succeed in the global competition are those led by transformational leaders. Research by Muenjohn, N., & Armstrong (2018) demonstrates that transformational leadership is highly effective in boosting organizational performance by motivating employees to exceed expectations and fostering innovation amidst complex digital challenges. This leadership style emphasizes inspiring and motivating teams to achieve long-term goals, which is especially crucial in the public sector. Similar findings have been reported in Nigeria, where aspects such as idealized influence and inspirational motivation contribute to the success of higher education institutions in the region (Ogonegbu & Kyongo, 2024).

The research gap in this study stems from findings by Remedios (2021), who indicated that dimensions of organizational culture, such as involvement and consistency, can influence bank performance, while organizational values do not significantly affect performance. Similarly, Iliana E Aguilar Rodríguez, Luciano Barcellos Paula (2023) found that employee engagement, commitment, consistency, and organizational mission, particularly the dimension of commitment, play a crucial role in improving organizational performance; notably, normative aspects like values seem less impactful (Akpa et al., 2021). Unlike previous studies with four variables, this research focuses on three variables: sustainability accounting, organizational culture, and

transformational leadership, with the latter being explored through seven dimensions, namely organizational effectiveness, customer orientation, levels of control, focus, approachability, and management philosophy expanding beyond prior focus on norms, values, commitment, involvement, and consistency. This gap offers advantages by enriching theoretical development, broadening practical relevance, and providing a more comprehensive and innovative perspective on how these variables interact to influence organizational performance.

THEORETICAL FRAMEWORK AND HYPOTHESIS

Theoretical background

Sustainability accounting

Sustainability accounting is a concept involving integrating environmental costs into the accounting processes of companies or government institutions, addressing both financial and non-financial impacts (Temy et al., 2023). It measures, reports, and analyzes an organization's sustainability performance across economic, environmental, and social dimensions, known as the Triple Bottom Line, to ensure responsible and sustainable operations (Nguyen, 2021). This system incorporates financial, social, and environmental accounting to provide complete, relevant, and reliable information for decision-making and assessing sustainability. According to Schaltegger, S., & Wagner (2022), it can be applied through sustainable cost accounting, natural capital inventory, and input-output analysis. Sustainability accounting must be part of corporate strategy, influencing investment decisions and policies by providing insights into economic, environmental, and social performance, highlighting stakeholder accountability, and ensuring business continuity. Key elements include profit, environmental impact, CSR, employee welfare, community impact (Elkington, 1997), environment, social and human capital, business model, innovation, leadership, and governance (García-Torea, 2023).

Organizational culture

Organizational culture is defined as a shared system of meaning that creates uniqueness for an organization and serves as a foundation for operational activities (Weddle, 2024; Heinz, 2023). Hofstede Insight (2023) states that organizational culture has six key dimensions. The first is organizational effectiveness, which measures how healthy goals are achieved using indicators such as goal achievement, efficiency, productivity, employee satisfaction, innovation, customer satisfaction, financial performance, adaptability, and leadership (Hofstede Insight, 2023). Second, customer orientation focuses on understanding and meeting customer needs through responsive service, personalization, engagement, and feedback integration (Palazón et al., 2022; Gonu et al., 2023).

The level of control dimension relates to internal control systems, decision-making authority, resource allocation, regulatory compliance, and accountability (Noto & Cosenz, 2021; Berniak-Woźny & Szelaowski, 2024). The focus dimension distinguishes local and professional orientations, hierarchical relationships, and expertise usage (Scape, 2024; Hofstede Insight, 2023). Approachability refers to the openness of an organization to external parties, leader accessibility, and responsiveness to feedback (Hofstede Insight, 2023). Lastly, management philosophy includes employee versus task orientation, hierarchical or flat structures, centralized or decentralized decisions, risk-taking and innovation attitudes, and leadership (Northouse, 2021; Noto & Cosenz, 2021; Scape, 2024).

Transformational leadership

Transformational leadership is a leadership style where leaders inspire subordinates to prioritize collective goals over personal interests. It consists of four key components: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (Heinz, 2023; Bass BM, 1985). Leaders serve as role models, communicate an inspiring vision, promote innovation, and provide personal attention to followers. According to Cherry (2024), this style builds trust, stimulates intellectual growth, and brings positive change. The Multifactor Leadership Questionnaire (MLQ) was developed to measure transformational leadership. It emphasizes innovation, long-term motivation, and personal development. While implementation may be challenging, research confirms its strong influence on employee satisfaction and organizational performance (Anand, 2021; Lai et al., 2020; García-Morales et al., 2008).

Organizational performance

Organizational performance is the measure of how well an organization achieves its short-term and long-term goals based on factors like effectiveness, efficiency, productivity, quality, innovation, and stakeholder satisfaction, including employees, customers, and investors. In today's digital era, performance is increasingly driven by technology, innovation, and adaptability to external changes. Leaders with transformational styles and innovative cultures can sustain and improve performance, maintaining a competitive edge. For public organizations, performance is assessed through three key pillars: innovation, quality, and operational efficiency (Elmasri, 2023a). Enhancing these aspects is vital, especially with pressures such as reduced budgets due to declining oil prices, requiring public sectors to boost accountability, responsiveness, and transparency, and fostering partnerships with private sectors and financial institutions (Elmasri, 2023b). Monitoring and measuring these pillars accurately is essential to ensure successful implementation of knowledge management and continued investment.

Hypothesis

Sustainability accounting and organizational performance

Sustainability accounting should be a core part of a company's strategy, involving measuring and reporting economic, environmental, and social performance to influence investment decisions and policies. According to (Elkington, 1997), its main elements include economic (profit), focusing on financial health and long-term sustainability; environmental (planet), which measures emissions, waste, energy use, and resource consumption to reduce environmental impact; and social (people), monitoring CSR, employee welfare, diversity, human rights, and ethics. Research shows that while sustainability accounting may not directly impact financial performance (Kusnul Kotimah et al., 2023), it enhances organizational effectiveness, employee performance (Anggraeni et al., 2023), and competitiveness (Dumitru et al., 2023), especially in manufacturing sectors like Malaysia (Fuzi et al., 2022). Overall, sustainability accounting plays a positive role in improving organizational performance (Sugianti et al., 2024); the first hypothesis:

H1: Sustainability accounting positively affects organizational performance.

Organizational culture and organizational performance

Organizational culture is the fundamental basis that influences employee behavior and work practices. A positive and aligned culture with organizational goals can boost performance and provide a competitive edge, especially in today's digital era. Management should foster a culture

encouraging motivation, collaboration, and innovation to achieve sustainable and optimal results. According to (Szumal, 2013), organizational culture can be categorized into constructive, passive/defensive, and aggressive/defensive types, each characterized by specific norms. Research shows that a strong work culture positively impacts organizational performance (Leihaothabam, 2022) and enhances employee engagement (Iliana E. Aguilar-Rodríguez Luciano Barcellos-Paula, 2023). Furthermore, the effect of culture on performance is often indirect and mediated through job satisfaction (Abawa & Obse, 2024). Studies also indicate that organizational culture significantly influences performance, with factors like engagement, commitment, leadership, and compensation playing crucial roles (Abdilah kurniawan et al., 2023; Rahayu et al., 2022; Remedios, 2021). Overall, it is clear that organizational culture impacts organizational performance. The second hypothesis is:

H2: Organizational culture positively affects organizational performance.

Transformational leadership and organizational performance

Transformational leadership is a process where leaders and followers motivate and uplift each other's motivation and morality. This leadership style emphasizes achieving goals and personal growth for both leaders and followers (Lai et al., 2020). Such leaders can improve employee performance, promote engagement, and help them surpass targets. Research shows that transformational leadership positively impacts innovation, work environment, and overall organizational performance (García-Morales et al., 2008). Additionally, Agus Bandiyono (2022) studies indicate that transformational leadership enhances fraud detection, with environmental performance further strengthening this effect. It also positively influences organizational commitment and work performance, though commitment is not a significant mediator between leadership and performance (Almaududi Ausat et al., 2022; Mishra et al., 2023). Overall, evidence suggests that transformational leadership is crucial in improving organizational performance. The third hypothesis is:

H3: Transformational leadership has an impact on organizational performance.

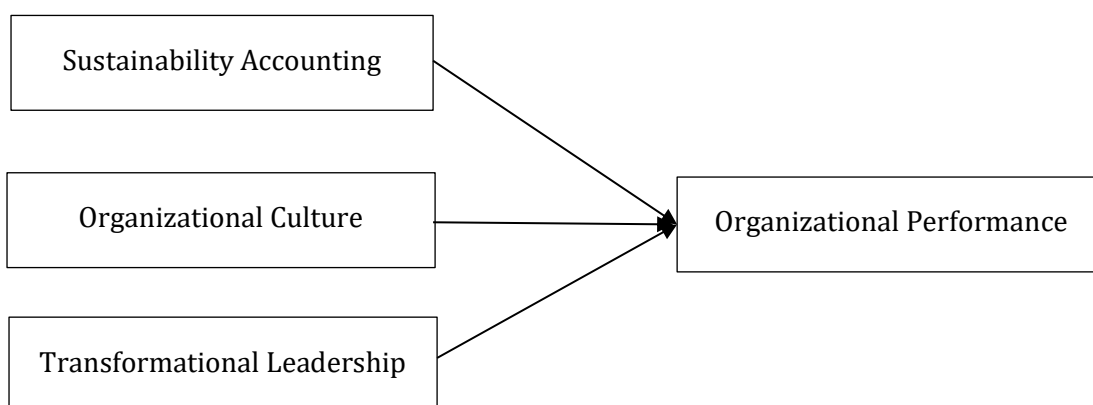


Figure 1. Conceptual Framework

RESEARCH METHODE

Sample and procedure

This study involved employees from 189 mining companies operating in Southeast Sulawesi, covering sectors such as nickel, asphalt, chromite, gold, copper, manganese, and iron sand mining. Due to constraints in time and resources, a sampling approach was adopted. A population subset was selected using stratified sampling, considering the different population strata. Members meeting specific criteria from each stratum were chosen to form the sample.

The criteria for respondents included a minimum of 10 years of work experience and at least a bachelor's degree (S1). Each company or unit contributed 10 qualified employees to complete the questionnaires. Based on standard sampling guidelines (Hair et al., 2019), the minimum sample size was calculated to be five times the number of indicators, or ideally ten times. With 97 indicators, this resulted in a target sample size of 485 respondents (5 x 97). Therefore, this study's minimum sample size was 485 respondents.

Measure

This study used a questionnaire for data collection, distributed directly to respondents at their workplaces, with five questionnaires from November to December 2024. The primary data collected was analyzed at the individual level. The sustainability accounting variable includes five dimensions: environment, social capital, human capital, business model and innovation, and leadership and governance (García-Torea, 2023); (Alta'any et al., 2024). Organizational culture comprises six dimensions: organizational effectiveness, customer orientation, level of control, focus, approachability, and management philosophy (Hofstede Insight, 2023; Dextras-Gauthier et al., 2023).

Table 1.

Characteristic of respondents

Characteristic	Counts	% of total
Gender		
Male	496	72%
Female	192	28%
Total	688	100%
Experience		
10-15 years	153	22%
16-20 years	132	19%
21-25 years	193	28%
26-30 years	162	26%
>30 years	48	5%
Total	688	100%
Education		
S1	401	58%
S2	279	40%
S3	8	2%
Total	688	100%

Transformational leadership is measured through four dimensions: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (El Hawi, 2021; Woods, 2021). Organizational performance includes organizational, quality, and operational performance dimensions dimensions (McKinsey Digital, 2023; Lee, 2022). A Likert scale was used to measure responses, with ordinal data converted to interval data for statistical analysis. The scale options ranged from always (6) to never (1).

RESULTS AND DISCUSSION

Descriptive statistics analysis

This study examined the impact of sustainable accounting practices, organizational culture, and transformational leadership on organizational performance. Data were collected through questionnaires distributed to a sample selected based on specific criteria, namely from mining companies operating in Southeast Sulawesi Province. The results of the descriptive analysis for this study are presented in Table 2.

Table 2.

Results of Descriptive Statistical Tests

Research Variables	Obs	min	max	mean	med	mo	Standar Deviasi
Sustainability Accounting	688	2	6	4.607	5	5	0.844
Organizational Culture	688	2	6	5.091	5	6	0.999
Transformational Leadership	688	2	6	4.693	5	5	0.949
Organizational Performance	688	2	6	4.493	4	5	0.589

Notes: Variabel Exogenous: Sustainability Accounting, organizational culture, transformational leadership. Variabel Endogenous: Organizational Performance

Source: primary data processed 2024

Based on Table 2, the data distribution is very good, as indicated by the mean values of each variable being greater than their respective standard deviations. The frequency distribution of the research questionnaire data is presented in Table 3.

Table 3.

Frequency distribution of research variables

Research Variables	Value/Score					
	1	2	3	4	5	6
Sustainability Accounting	0.000	0.030	0.070	0.270	0.500	0.130
Organizational Culture	0.000	0.040	0.070	0.110	0.340	0.440
Transformational Leadership	0.000	0.030	0.200	0.210	0.170	0.390
Organizational Performance	0.000	0.001	0.019	0.580	0.300	0.100

Source: primary data processed 2024

Hypothesis testing

The impact of sustainability accounting on organizational performance can be seen in Table 4. The table describes that the sustainability accounting variable has a coefficient value of 0.125. This value indicates that the implementation of sustainability accounting in this study positively impacts organizational performance. The impact of sustainability accounting on organizational performance in this study is 0.125 (12.5%), meaning that the organizational performance variable is influenced by other variables by 87.5%. A quality and routine implementation of sustainability accounting can enhance organizational performance. This study's calculated t-value or t-statistic is 3.205, while the critical t-value is 1.96. Therefore, the computed t-value for the sustainability accounting variable is greater than the critical t-value ($3.205 > 1.96$), and the significance value in this test is 0.001, which is lower than the established threshold of 0.05. This indicates that implementing sustainability accounting positively and significantly affects organizational performance.

Table 4.

Results Hypothesis testing

Variables	Prediction	O	M	STDEV	T Statistics	P Values	Decision
AB -> KO	+	0.125	0.128	0.039	3.205	0.001	H1 Accepted
BO -> KO	+	0.089	0.087	0.038	2.355	0.019	H2 Accepted
TL -> KO	+	0.257	0.257	0.037	6.930	0.000	H3 Accepted
R Square	0.092						

Source: primary data processed 2024

The impact of organizational culture on organizational performance can be seen in Table 3. The table describes that the organizational culture variable has a coefficient value of 0.089. This value indicates that the organizational culture variable in this study positively impacts organizational performance. The impact of organizational culture implementation on organizational performance in this study is 0.089 or 8.9%. This study's calculated t-value or t-statistic is 2.355, while the critical t-value is 1.96. Therefore, the computed t-value for the organizational culture variable is greater than the critical t-value ($2.355 > 1.96$), and the significance value in this test is 0.019, which is lower than the established threshold of 0.05. This indicates that implementing organizational culture positively and significantly affects organizational performance.

The impact of transformational leadership on organizational performance can be seen in Table 3. The table describes that the transformational leadership variable has an original sample value of 0.257. This value indicates that the implementation of transformational leadership in this study positively impacts organizational performance. The impact of transformational leadership on organizational performance in this study is 0.257 (25.7%), meaning that the organizational performance variable is influenced by other variables by 74.3%. Quality and innovative implementation of transformational leadership can enhance organizational performance. The t-statistic calculated in this study is 6.930, with a t-table value of 1.96. Thus, the t-statistic for the transformational leadership variable is greater than the t-table ($6.930 > 1.96$), and the significance value in this test is 0.000, which is lower than the established threshold of 0.05. Therefore, implementing transformational leadership positively and significantly affects organizational performance.

Discussion

The influence of the implementation of sustainability accounting on organizational performance

Based on the influence and significance tests, H1 is accepted because implementing sustainability accounting positively and significantly affects organizational performance. Sustainable accounting enhances operational efficiency by monitoring resource usage, reducing waste, and lowering operational costs. In addition, it fosters innovation in environmentally friendly processes and products, such as improved energy efficiency and waste management, that support long-term profitability. Transparency in ESG reporting strengthens corporate reputation and builds trust among stakeholders (customers, employees, investors), making the organization more attractive to sustainability-oriented investors and expanding access to capital. This sustainable approach also reinforces risk management by identifying environmental and social risks early, allowing companies to prevent potential financial losses.

The results of this study align with the research (Sugianti et al., 2024), which states that sustainability accounting plays a vital role in enhancing organizational effectiveness, and its implementation also positively impacts the surrounding environment. Other studies indicate that sustainability accounting positively affects employee performance at the Central Statistics Agency Office in Bali Province. This shows that better or improved sustainability accounting leads to better employee performance at the Central Statistics Agency Office in Bali Province (Anggraeni et al., 2023). Research conducted (Dumitru et al., 2023) states that sustainability accounting can enhance organizational effectiveness and make organizations more competitive. Sustainable management accounting positively affects the performance of manufacturing companies in Malaysia (Fuji et al., 2022). However, the findings of this study do not align with the research conducted (Kotimah et al., 2023), which states that sustainability accounting does not directly impact the company's financial performance.

The influence of organizational culture on organizational performance

Based on the influence and significance tests, H2 is accepted because implementing organizational culture positively and significantly affects organizational performance. Organizational culture significantly impacts organizational performance, as the values, norms, and practices embedded within shape employee behavior and strategic direction. A culture that emphasizes organizational effectiveness, customer orientation, appropriate levels of control, clear focus, open communication, and participative management philosophy fosters a conducive, innovative, and adaptive work environment. This leads to greater operational efficiency, customer satisfaction, employee engagement, and the organization's ability to respond to market changes ultimately enhancing long-term competitiveness and performance.

The results of this study are consistent with the research (Leihaothabam, 2022), which states that organizations with a good work culture will positively affect organizational performance. Other studies also mention that organizational culture can enhance and engage employees, impacting organizational performance (Iliana E. Aguilar-Rodríguez Luciano Barcellos-Paula, 2023). Similar findings are also obtained from research (Abawa & Obse, 2024), (Akpa et al., 2021), (kurniawan et al., 2023), Sinambela et al., (2022), and Remedios (2021).

The influence of transformational leadership on organizational performance

Based on the influence and significance tests, H3 is accepted because implementing transformational leadership positively and significantly influences organizational performance. Transformational leadership positively influences organizational performance by inspiring, motivating, and empowering employees to transcend personal interests for collective goals. Through idealized influence, leaders serve as role models who earn respect and trust, fostering commitment and loyalty. Inspirational motivation provides a compelling vision and a sense of purpose, enhancing employee enthusiasm and alignment. Intellectual stimulation encourages creativity and critical thinking by challenging conventional approaches and promoting innovation. Meanwhile, individualized consideration ensures that each employee's unique needs and potential are recognized and nurtured, boosting job satisfaction and personal growth. These dimensions cultivate a dynamic, collaborative, and results-oriented work environment that drives overall organizational success.

The results of this study align with the research of (Lai et al., 2020), which states that transformational leadership is a process where leaders and followers motivate each other and enhance their levels of motivation and morality. This leadership style focuses on achieving goals and personal change and development for both leaders and followers. Transformational leaders can enhance employee performance, encourage employees to improve, boost member engagement, and enable them to exceed established targets. Other studies that support these findings include those by García-Morales et al. (2008); Agus Bandiyono (2022); Almaududi Ausat et al. (2022); and Mishra et al. (2023).

Limitations

The limitations of this study include its focus on specific industries, namely the mining and technology sectors, which may restrict the generalizability of the results across other industries. Additionally, the reliance on limited data collection methods, such as interviews and questionnaires, could affect the depth and accuracy of the findings. Rapid technological changes and evolving regulations also challenge the long-term relevance of the research outcomes. Furthermore, external factors like macroeconomic conditions and government policies were not fully considered, although these could significantly influence organizational performance.

To address these limitations, it is recommended that companies implement training programs to enhance employees' understanding and application of sustainable accounting principles, foster positive organizational cultures, and develop transformational leaders who can motivate and inspire innovation. Organizations should also integrate sustainability reports with financial reports to provide a comprehensive overview of their impacts and regularly evaluate organizational culture to ensure that all members internalize values related to sustainability and innovation.

CONCLUSION

Based on the problem formulation, research hypotheses, and hypothesis testing, it can be concluded that sustainable accounting has a positive and significant effect on organizational performance in mining companies operating in Southeast Sulawesi Province, organizational culture has a positive and significant effect on organizational performance in mining companies operating in Southeast Sulawesi Province, transformational leadership has a positive and

significant effect on organizational performance in mining companies operating in Southeast Sulawesi Province, sustainable accounting, organizational culture, and transformational leadership positively and significantly influence organizational performance in mining companies operating in Southeast Sulawesi Province.

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