
Operationalization of Knowledge Capital in Promoting Performance Development Based on Social Return on Investment (Sroi) at Bumdes Bumi Arum, Tlahab Temanggung

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ABSTRACTION: The urgency of improving business performance is to make a contribution to the company, where the organizational development approach seeks to increase business solution capabilities. The problem faced by micro businesses in the Tlahab Village area is a decline in performance as indicated by sales results in business units. Each business unit has not been able to optimize the role of knowledge and entrepreneurial networking capital to encourage better performance. Theoretically, it is necessary to study the behavior of business owners in the context of building business performance based on a social profit approach. Social profit, focuses on business governance actions by incorporating the power of micro business networks in the Tlahab Village area. Social networks are important business capital, which has potential as locality-based intellectual capital. The ties between micro business networks, business owners and workers have the potential to be leveraged for business performance . This is supported by research conclusions that business performance is influenced by the leadership of micro business owners. It is necessary to study in more depth how the owner behaves in managing business networks.

KEYWORDS: business performance, tlahab village, social benefits

1. INTRODUCTION

The urgency of improving business performance is to contribute to the company , where the organizational development approach seeks to increase the capability of business solutions within the company (Stroh et al., 2002). Brooks (2008) explains the study of behavior that drives business performance focusing on solution processes in business organizations . Where, these limitations illustrate the importance of knowing business performance as a reflection of human quality. Business performance can be influenced by several factors such as intellectual capital (Huang & Huang, 2020; Ali et al., 2021)and entrepreneurial leadership (Ferine et al., 2021; Lin et al., 2020).

Choo & Bontis (2002) state that knowledge capital is capital formed from three main components in an organization, including human capital, structural capital and relational capital. Choo & Bontis, (2002) human capital is important because the source of innovation and strategic renewal is formed in it. Human capital can generate innovation and renewal through brainstorming in research laboratories, offices, throwing away old files, re-engineering new processes, improving individual skills, or developing new sales prospects. Choo & Bontis, (2002) structural capital is capital that contains all non-human knowledge such as databases , organizational charts, process manuals, strategies, routines, and everything that has a value within the organization itself. Bontis et al . (2000) stated that the main theme of relational capital is the knowledge embedded in marketing channels as well as relationships between parties external to the organization that are developed during the development of the organization (Ali et al., 2021).

The success of the CSR program in the environmental sector can be seen from the Public Disclosure Program for Environmental Compliance (PROPER) which is defined as the Company Performance Rating Assessment Program in Environmental Management, this is based on Minister of Environment and Forestry Regulation 1/2021. In performance assessment, PROPER ranks the company's achievements in managing the environment, from PROPER Gold, green, blue, red and black (Kirana and Darmadji, 2013). One method that can be used to quantitatively measure the social impact of a CSR program is Social Return On Investment (SROI). Measuring CSR programs can help companies understand how to manage the social, environmental and economic value they produce. By using SROI, companies know the value of the positive impact of CSR programs, especially for society, and the effectiveness of the social investments made by the company. SROI is a way to translate social and environmental impacts into tangible monetary value, helping organizations and investors to see the broader and fuller picture of the benefits that flow from their investment of time, money and other resources (Lawlor et al. , 2008). Apart from that, SROI can also be said to be

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a process of understanding, measuring and reporting the social, environmental and economic value created by an organization. Social Return on Investment (SROI) is an analytical study that converts the value of impacts that have arisen based on selected indicators to determine economic, social and environmental welfare into currency values. Then compare it with the amount of funds invested before the impact appeared.

Various micro businesses around "Posong Nature Tourism", under the guidance of "Bumdes Bumi Arum" Tlahab Village are a form of community that has strong ties as a business network.

2. FORMULATION OF THE PROBLEM

Problem in the research, there is a decline in performance as indicated by the decline in sales results in micro business units around "Posong Nature Tourism". Each business unit has not been able to optimize the role of knowledge and entrepreneurial networking capital to encourage better performance.

3. THEORITICAL REVIEW

The basis of this research falls within the scope of the study of Organizational Behavior (PO) theory, which according to Brooks (2008) PO studies are studies of human behavior in an organizational context, where it focuses on individual and group processes and actions. It involves the exploration of organizational and managerial processes in the dynamic context of organizations especially with regard to the human implications of various activities. According to Stroh et al. (2002), Organizational Behavior discusses people in organizations and how to close the gap between why and how people behave in an organization and what should be done in managing these people with the aim of improving the quality of their work. According to Miner, (2007) Behavior, it is a social science which is divided into two focuses, namely regarding the behavior and characteristics of people in organizations and the behavior and characteristics of organizations in their environment. According to Brooks, (2008) studying organizational behavior allows us to diagnose with some insight and expertise.

By deepening the theory of organizational behavior, perspectives emerge regarding how individuals learn and understand the forms of ties within an organization, and how companies respond to their employees and maintain and improve the performance of these employees to continue to contribute to the company itself Stroh et al., (2002). Employee performance Blumberg & Pringle, (1982) at the individual level is the result of work which is determined by opportunity, willingness and capacity to do a job. According to Employee Performance Stroh et al., (2002), it is a measure of the extent to which an individual contributes to achieving organizational goals through the tasks they have done completed and demonstrated behavior. Basically, all organizations strive to improve and maintain the performance of their employees for better results or output. There are various ways to improve employee performance. Where research proves that companies that are aware and focused on meeting the needs of their employees have higher performance than companies that do not focus on this matter (Stroh et al., 2002). Employee performance Bass, (2008) is a measure of the extent to which an employee meets the requirements according to their role in terms of output (quantity of work completed), quality (accuracy and detail of work completed), and behavior (how employees demonstrate competence, values and attitudes what is expected of them in the workplace. From several statements regarding employee performance, it can be understood that employee performance is a benchmark that is measured by individuals in an organization where they contribute through completing tasks and behaving well to achieve the organization's goals, namely producing output in the form of quality. as well as a good quantity of work.

According to Tovstiga & Tulugurova (2007) The emergence of the knowledgebased view (KBV) is based on the development of the resource-based theory of the firm (RBV). On the other hand, Grant, (1996) it states that resource-based theory is parallel to the theory of corporate structure and behavior where these theories both explain how companies have competitive advantages and get better results compared to other companies by utilizing company resources, one of which is knowledge. Choo & Bontis (2002) summarizes the Knowledge-Based View (KBV) of a company as a number of ideas and knowledge flows regarding the analysis of the company's resources and capabilities. Quoted from Gottschalk (2005) KBV, it is a perspective of strategic management which views a company's products and services as being produced from tangible resources as the resources themselves are combined and applied in a form of process which is a function of the company's knowledge. Schwartz (2006) states that KBV guides companies as social communities whose role is to accommodate and integrate the special and unique knowledge of each individual into goods and services, so that the company itself is able to realize the integrity of that knowledge. From various definitions and explanations regarding KBV, it can be summarized that KBV is the use of capital or company resources in the form of knowledge in developing the company to achieve competitive advantage. Schwartz (2006) states that a company's capacity to have the ability to create superior and sustainable value can lie in the amount of wealth of knowledge the company has. This is in line with the statement Gottschalk (2005) previously discussed regarding KBV, which views a company's products and services as being produced from resources that are combined and applied with the company's own knowledge. Choo & Bontis (2002) states that knowledge capital is capital formed from three main components in an organization, including human capital, structural capital and relational capital. Winter

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(1998) defines intellectual capital as knowledge, skills and expertise possessed by each individual in an organization which can be utilized to create value for the organization itself.

Operationalization of PO studies, with a business leadership (entrepreneurial) approach, namely based on Schwartz (2006) executive management having the responsibility to lead and build the culture and capability of an organization in capturing, sharing and managing knowledge within it. Realization of integrated use of intellectual capital The right leadership figure is needed to lead employees towards their maximum potential so that employee performance in the company can increase. Leadership Brooks, (2008) is the process of inspiring other people to work hard in completing important tasks, which is accompanied by maintaining group cohesion, improving group performance, and ensuring group satisfaction in an organization. Bass (2008) states that leadership is the ability to influence, motivate and enable other people as members to contribute to the effectiveness and success of the organization. Leadership Stroh et al., (2002) in an organization is the ability to influence employees to develop beyond mechanical adjustments to the routine direction of the organization itself. In other words, leaders improve employee performance with regular organizational direction for a reciprocal relationship where individual employee performance increases and this performance can improve the performance of the organization itself. From several definitions of leadership quoted from experts, it can be underlined that leadership is someone who inspires, motivates, influences other people or subordinates in working hard to complete assigned tasks with the aim of improving their performance and contribution to achieving organizational goals.

Yukl, (2013) states that contingency theory is a theory that describes how aspects of a leadership situation can change the influence and effectiveness of a leader. The contingency theory discussed by Yukl, (2013) is divided into 6 advanced theories, namely path-goal theory, leadership substitute theory, situational leadership theory, LPC contingency theory, cognitive resources theory, and multiple-linkage theory. Path-goal theory discusses the influence of leader behavior on subordinate satisfaction and effort depending on situational aspects, including task characteristics and subordinate characteristics. The situational aspect determines the potential for increasing subordinate motivation as well as the leader's actions in increasing subordinate motivation. In leadership substitute theory, situational aspects have the potential to enhance, neutralize, and even replace leader behavior. Several situational (neutralizing) variables prevent leaders from using behaviors that could increase employee satisfaction and performance. For example, leaders who do not have the authority to change work procedures that are considered less effective so that performance improvements are hampered.

4. RESEARCH METHODS

Research was conducted on unique micro-enterprise managers of the Jembar Arum Business Association in the Posong Nature Tourism Area, a total of 100 people. The respondents were taken from 135 micro entrepreneurs registered at Bumdes Tlahab, Temanggung district.

5. ANALYSIS AND DISCUSSION

testing in research includes reliability and validity tests with the aim of seeing how reliable and valid the research instruments are. Testing the research hypothesis construct model in the first stage uses a model test by prioritizing the validity and reliability of the research instrument, which produces a picture that the relationship between business leadership variables, performance based on SROI, and business intellectual capital shows a model relationship that is worthy of analysis. Analysis of research model constructs has important value for determining the stability of research model constructs and determining the results of influence tests between variables.

After analyzing the research construct using validity and reliability, the inner model will be tested statistically to make a decision on the research hypothesis.

a) R-Square value analysis

After testing validity, reliability and perception analysis, the inner model was then tested using the R - Square score . The R - Square value is used to see and evaluate the influence of the independent variable, namely intellectual capital, on the dependent and intervening variables, namely business performance and leadership

Table 1. R Square value for the research model

	R Square	R Square Adjusted
Leadership	0.625	0.620
Employee performance	0.633	0.623

Source: Processed primary data , 2023

Table 1 shows the R - Square value of the dependent and intervening variables. The employee performance variable has an R - Square value of 0.633, this means that 63.3% of the distribution of business performance variables can be explained by the

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independent variable (intellectual capital) while the remaining 26.7% is explained by variables outside this research. The business leadership variable has an R - Square value of 0.625, this means that 62.5% of the distribution of the business leadership variable can be explained by the independent variable (intellectual capital) while the remaining 27.5% is explained by variables outside this research.

b) Research model analysis using path coefficient

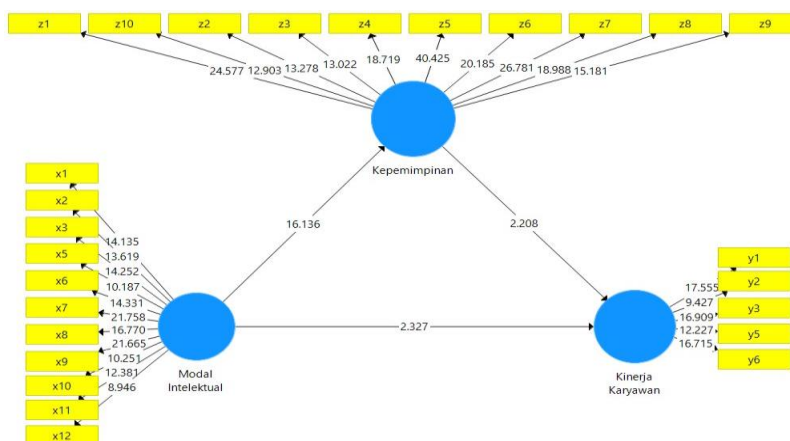


Figure 3. 1Path Coefficient Results in the Research Model , 2023

Figure 1 shows the results of the path coefficient test on the research model that has been formed which consists of three variables and is formulated into four hypotheses. This research model has a close relationship with the grand theory that was adapted, namely the Theory of Organizational Behavior, which is then also supported by the Knowledge-Based View Theory. Where by deepening the theory of organizational behavior, a perspective emerges regarding how individuals learn and understand the forms of ties within an organization, and how company leaders respond to business changes and maintain and improve business performance to continue to contribute to the company itself Stroh et al., (2002). This theory is then supported by the statement Schwartz (2006) that KBV leads companies as social communities whose role is to accommodate and integrate the special and unique knowledge of each individual into goods and services, so that business units are able to realize the integrity of that knowledge. By adding business leadership as an intervening variable to this research, thinking can be formed as explained by Schwartz (2006) The owner has the responsibility to lead and build the culture and capability of a business unit in capturing, sharing and managing knowledge within it. To realize the integrated use of intellectual capital, the right business owner is needed to guide his employees towards their maximum potential so that business performance in the company can increase. Thus, it can be stated that micro business enterprises in Bumdes Jembar Arum, Tlahab Village, are able to realize good business performance, based on the SROI approach, by relying on intellectual capital as a resource that is owned and channeled through business leadership.

c) Testh research hypothesis

The output from this hypothesis test can explain the correlation between variables according to the hypothesis that has been formed. Hypothesis testing is carried out using the SmartPLS application by looking at the path coefficient parameters and the significance level T - Statistics. Hypothesis testing was carried out using bootstrapping techniques with 100 respondents . The significance test with the path coefficient is used by dividing the T - Statistics value at a significance level of 5% or T - Statistics value of 1.96. If P-Values < 0.05 then the relationship between variables is significant, if P-Values > 1.96, then the relationship between variables is not significant. Furthermore, if T - Statistics > 1.96 then the relationship between one variable and another is significant, and vice versa.

In the first presumptive test, it is suspected that there is an influence between intellectual capital and business performance . Statistical tests are shown in table 2.

Table 2. The Influence of Intellectual Capital on Business Performance

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Intellectual Capital -> Business Performance	0.461	0.490	0.198	2,327	0.020

Source: Processed primary data , 2023

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Table 2, shows the path coefficient relationship between intellectual capital variables and business performance with positive and significant results seen from the path coefficient value of 0.461 indicating a positive relationship, the T - Statistics value is greater than 1.96, namely 2.327 and the P - Values value is smaller than 0, 05, namely 0.020, indicates a significant relationship. So it can be concluded that intellectual capital has a positive and significant influence on business performance so that the first hypothesis is accepted.

In the second presumptive test, it is suspected that there is an influence between intellectual capital and business leadership. Statistical tests are shown in table 3.

Table 3. The Influence of Intellectual Capital on Business Leadership

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Intellectual Capital -> Business Leadership	0.791	0.796	0.049	16.136	0.000

Source: Processed primary data , 2023

Table 3 shows the path coefficient relationship between intellectual capital and leadership variables with positive and significant results seen from the path coefficient value of 0.796 showing a positive relationship, the T - Statistics value is greater than 1.96, namely 16.136 and the P - Values value is smaller of 0.05, namely 0.000, indicates a significant relationship. So it can be concluded that intellectual capital has a positive and significant influence on business leadership so that the second conjecture is accepted.

In the third presumptive test, it is suspected that there is an influence between business leadership and business performance. Statistical tests are shown in table 4.

Table 4. The Influence of Leadership on Business Performance

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Leadership -> Business Performance	0.379	0.356	0.172	2.236	0.028

Source: Processed primary data , 2023

In table 4, shows the path coefficient relationship between leadership variables and business performance with positive and significant results seen from the path coefficient value of 0.379 indicating a positive relationship, the T - Statistics value is greater than 1.96, namely 2, 236 and the P - Values value is smaller than 0.05, namely 0.028, indicates a significant relationship. So it can be concluded that leadership has a positive and significant influence on business performance so that the third conjecture can be accepted.

In the fourth presumptive test, it is suspected that there is an influence between intellectual capital on business performance, through business leadership. Statistical tests are shown in table 5.

Table 5. The Influence of Intellectual Capital on Performance through business leadership.

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Intellectual Capital - Leadership - Business Performance	0.300	0.292	0.136	2.212	0.027

Source: Processed primary data , 2023

Table 5 shows the path coefficient relationship between the intellectual capital variable and business performance through leadership with positive and significant results seen from the path coefficient value of 0.3 indicating a positive relationship, the T - Statistics value is greater than 1.96, namely 2.212 and the P - Values value is greater. smaller than 0.05, namely 0.027, indicates a significant relationship. So it can be concluded that the assumption that intellectual capital has a positive and significant influence on business performance through leadership is acceptable.

d) Discussion of Results

Implementation of research results shows that business organizational activities are influenced by micro business owners . Micro businesses run by business owners in Tlahab Village are a form of business network capital, which has the potential to become locality-based intellectual capital. The ties between micro business networks, business owners and workers need to continue to be

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used for business performance . Realizing good organizational behavior can provide important benefits for business , one of which is increasing business performance . Improving business performance is a goal or target set by a business since it was first established, with the aim of achieving activities . Based on a knowledge-based approach , it supports the use of micro-business capital or resources as a basis for knowledge in developing a business .

6. CONCLUSION

This research produces proof that good use of intellectual capital, then channeled by good leadership, will produce good business performance. This proves the Organizational Behavior Theory according to Stroh et al. (2002) which knowing how and why people behave in an organization, and being able to manage the business well will improve the quality of work. Its implementation is in knowledgebased studies, as a form of utilizing intellectual capital channeled by good leadership to get results from business performance. The research results received indicate that the application of knowledge management can lead micro businesses in Tlahab Village to achieve good business performance.

The research results that have been found can produce output in the form of input to the management of Tlahab Village micro businesses for business management. Some input that can be given to micro business managers includes holding business training as well as monitoring business process skills.

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