





Design and Evaluation of an IT Acceptance Model for Employees with Emphasis on the Role of Transformational Leadership

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ABSTRACT

This study aimed to design and evaluate a model for employee acceptance of information technology (IT) with a specific focus on the role of transformational leadership within public sector organizations. The research employed a mixed-method design combining qualitative and quantitative approaches. In the qualitative phase, thematic analysis was conducted based on semi-structured interviews with 10 experts and managers from public organizations in Karbala, selected through purposive and snowball sampling. In the quantitative phase, a survey was administered to 384 randomly selected employees from the same organizational setting using a researcher-developed questionnaire. Data were analyzed using SPSS for descriptive statistics and SmartPLS for structural equation modeling to test the model's dimensions and paths. The model's goodness-of-fit was evaluated using the GOF index, confirming a strong overall fit (GOF = 0.67). The results revealed four main components in the IT acceptance model: leadership characteristics (e.g., motivating employees, fostering innovation), leadership impact (e.g., promoting knowledge sharing, enhancing security), organizational trust in technology (e.g., managing change, encouraging creativity), and value recognition and rewards (e.g., professional growth, acknowledgment of achievements). All hypothesized relationships were statistically significant with high t-values (e.g., $t = 222.35$ for the relationship between transformational leadership and trust in technology) and strong second-order factor loadings (ranging from 0.93 to 0.95), confirming the model's validity. Transformational leadership significantly influences the acceptance of IT among employees by fostering motivation, building trust in technology, encouraging innovation, and recognizing contributions. These leadership behaviors not only reduce resistance to change but also facilitate effective implementation of digital tools. The study recommends that public organizations invest in transformational leadership development to enhance IT-driven performance and innovation outcomes.

Keywords: Transformational leadership, IT acceptance, public organizations, employee motivation, digital transformation, leadership competencies.

1. Introduction

The internet and information technology facilitate faster and more convenient connectivity in both personal and professional life. The digital era has also given rise to numerous new occupations requiring digital skills. Digital transformation has reshaped the workplace, and remote or online work has become one of the defining features of this ongoing transformation in the workforce. Leadership plays a critical role in the internal implementation of digital transformation within a company or organization, and the application of transformational leadership is vital for organizational progress and development in the digital era (Muzakki et al., 2016).

In the digital age, leaders must be equipped with both digital and emotional agility to navigate unpredictable and complex environments, akin to the industrial era during the adoption of new technologies. Transformational leadership is a leadership style capable of encouraging followers to act and manage their interests in favor of the company or organization through individualized consideration, intellectual stimulation, and idealized influence—all of which lead to greater employee effort to establish a stronger foundation (Schiuma et al., 2024; Sutrisno et al., 2023).

Leaders who can translate vision and mission into actionable goals for employees naturally become role models, gaining respect and trust. Moreover, such leaders become mentors who can provide the motivation needed for continued work and greater innovation, resulting in improved and effective employee performance. This reflects the impact of transformational leadership on employee performance through the mediating role of innovation in the workplace. Previous studies have shown that the transformational leadership style—focused on influencing employees to perform better—leads to increased commitment and high-performance output. Alongside transformational leadership, motivation also plays a crucial and inseparable role in influencing employee performance. Initially, lower-level needs such as survival and security tend to dominate. Once these needs are met, individuals are motivated to pursue higher-level needs. Although all individuals share similar needs, the dominance of these needs can differ, and unmet needs become motivators (Pakpahan & Sambung, 2022).

The significance of information technology in advancing human resource career development has become increasingly central in the era of globalization and rapid technological progress (Gadzali et al., 2023). The impact of

information technology on the business environment has brought about substantial changes in human resource management within organizations. To maintain competitiveness and thrive in a rapidly evolving landscape, institutions must be capable of implementing and skillfully utilizing information technology. Individual professional growth is a fundamental element in achieving organizational goals. Enhancing personal skills and knowledge can lead to more significant and valuable contributions to the organization. Nevertheless, conventional career development practices may require substantial time and financial resources. Information technology has the potential to reduce some of these barriers and expand career development opportunities in the field of human resources (Harahap et al., 2023).

Primarily, the field of information technology facilitates easy access to information and educational materials. The emergence of the internet and online learning platforms enables human resource professionals to access educational materials, online courses, and other resources flexibly and independently. Individuals can acquire knowledge tailored to their specific needs and remain updated with the latest advancements in their respective fields. Additionally, the use of information technology promotes collaboration and knowledge sharing among human resource professionals. Through social media, virtual forums, or collaborative platforms, HR professionals can engage with peers, exchange insights, and learn from one another. This fosters the expansion of networks and the development of interpersonal skills and knowledge (Sutrisno et al., 2023).

Moreover, the use of information technology allows for more efficient monitoring and evaluation of human resource performance. Performance management systems that rely on information technology can be employed to assess individual performance, identify skill gaps and deficiencies, and strategize appropriate career development pathways. This facilitates the identification of existing talents within organizations and the allocation of resources toward optimal career development strategies (Tarigan et al., 2023). Information technology also has the potential to increase accessibility and flexibility in accessing career opportunities. Human resource personnel, through the use of online job boards, freelance platforms, and professional networking sites, can explore a wide range of job opportunities that may extend beyond their local regions. Individuals are thus enabled to connect with new prospects, broaden their presence in the labor market, and enhance their career mobility (Rukman et al., 2023).

Previous research has demonstrated that the role of leaders is essential in shaping employee perceptions of the usefulness and acceptance of technology in the workplace. This study shows that innovation is an integral component of technology acceptance, encompassing complexity as one of its key characteristics. Similarly, IT innovation adoption is a complex and inherently social process wherein individuals form perceptions of technology that influence their decision to accept or reject it. Organizations may progress through digitalization at different speeds, depending largely on their objectives and the competitive pressures they face in the market. For digitally advanced organizations, IT innovation adoption entails the integration of advanced technologies such as artificial intelligence, machine learning, and virtual reality. Alternatively, depending on organizational needs, moderately advanced technologies like mobile applications or social media analytics may be essential to enhance business processes. Thus, designing a model to reflect all aspects of IT acceptance from the perspective of organizational leadership can be useful and necessary for organizations. With innovation-based transformational leadership, the complexities of IT acceptance among organizational employees can be minimized, creating a more tangible and comprehensible environment for staff. Accordingly, this study seeks to answer the question: How can the design and evaluation of an employee information technology acceptance model be conducted with an emphasis on the role of transformational leadership?

2. Methods and Materials

Given that the objective of this study is to design an employee information technology (IT) acceptance model with a focus on the role of transformational leadership, the research method is categorized as exploratory-applied in terms of purpose; mixed-method (qualitative-quantitative) in terms of data type; cross-sectional in terms of data collection timing; inductive-deductive in terms of philosophical orientation; and descriptive-survey in terms of data collection method and research nature.

The first part of the study uses a qualitative method aimed at identifying, classifying, and extracting concepts based on the perspectives of experts and relevant professionals. The qualitative method employed in this section is thematic analysis. The second part of the research, which is quantitative, examines the relationships between the study's dimensions and the subject under investigation, as well as

the testing and evaluation of the model's components and dimensions based on the opinions of the statistical population. Thematic analysis is used to analyze interviews with 10 related experts.

In the second stage—i.e., the quantitative phase—the relationships among the model's dimensions and components are analyzed using structural equation modeling, with data collected via a researcher-made questionnaire. Accordingly, the data collection methods for this study include both library research and fieldwork.

The statistical population in the qualitative section consists of managers and employees of public organizations in the city of Karbala. Interviewees were required to have an educational background in public administration and relevant work experience. The sample for this part of the study was selected purposefully based on the principle of theoretical saturation and likely followed the snowball sampling method.

The statistical population and sample in the quantitative phase also consist of managers and employees of public organizations in Karbala. Since the population is unlimited, the sample size was calculated to be 384 individuals using Cochran's formula.

The qualitative data collection tool was semi-structured interviews. In qualitative research, the researcher who plans the data collection must be aligned with the type of information being sought. Experts have outlined three main strategies for qualitative research—namely, in-depth interviews, observation, and sampling/counting—which researchers can employ. Document analysis, graffiti, and both stable and unstable documents can also be examined. The method used for data collection in the present qualitative study was exploratory interviewing. The reason for selecting exploratory interviews is their high degree of flexibility, applicability in nearly any context, and capacity to generate deep and rich data. Moreover, participants in qualitative research generally feel more comfortable with this method compared to others, such as participant observation, making it a preferred technique.

In the quantitative phase, based on the model derived from the qualitative section, a researcher-made questionnaire was developed and distributed among the statistical sample.

In the quantitative section, data analysis was performed in two parts: descriptive and inferential. In the descriptive section, standard deviation, variance, mean, skewness, and kurtosis were calculated using SPSS software. In the

inferential section, Smart PLS software was used to perform structural equation modeling and path analysis.

3. Findings and Results

In examining the average age of the interviewed experts, it was found that managers of public organizations had the highest average age at 42.22 years, while employees of public organizations had the lowest average age at 39.33 years. Regarding average work experience, public

organization managers had the highest tenure at 14.66 years, while employees had slightly lower work experience at 12.33 years, in comparison to university professors and experts. Among the study participants, 3 individuals held doctoral degrees, and 7 held master’s degrees.

In this study, four primary dimensions were identified: leadership characteristics, leadership impact, organizational trust in technology, and value recognition and rewards. A total of 239 initial codes were extracted from 10 interviews, which were then reduced to 20 secondary codes.

Table 1

Extracted Dimensions and Secondary Codes

No.	Primary Research Dimensions	Secondary Codes
1	Leadership Characteristics	Motivating employees
2		Stimulating innovation in employees
3		Open communication with employees
4		Focus on employee learning
5		Trust in employee creativity
6	Leadership Impact	Emphasis on collaboration in IT acceptance
7		Establishing an innovation culture
8		Knowledge and information sharing
9		Ensuring security in IT use
10	Organizational Trust in IT	Transforming attitudes toward IT
11		Transparency in information dissemination
12		Change management in IT acceptance
13		Creating a space for free thought and creativity
14		Sharing experiences in IT-related areas
15		Developing employee IT skills
16	Value Recognition and Rewards	Encouraging ideation in IT
17		Acknowledging employee achievements in IT
18		Providing growth and development opportunities in IT
19		Professional growth in IT
20		Developing an effective organizational culture

In the quantitative phase of the study, a total of 384 participants from public organizations in Karbala were surveyed. Regarding age distribution, 30.73% of respondents were between 20 and 30 years old (n = 118), 31.51% were aged 31 to 40 (n = 121), 22.92% were in the 41 to 50 age group (n = 88), and 14.84% were over 50 years old (n = 57). In terms of educational attainment, 29.17% held a bachelor's degree (n = 112), 38.54% held a master's degree (n = 148), and 32.29% held a doctoral degree (n = 124). With respect to work experience, 25.78% of participants had five years of experience or less (n = 99), 30.47% had between six and ten years (n = 117), 28.65% had between eleven and

fifteen years (n = 110), and 15.10% had more than fifteen years of experience (n = 58).

After evaluating the fit of the measurement models, the structural model, and the overall model—according to the PLS data analysis algorithm—the researcher is permitted to examine and test the relationships among the variables. In this section, the standardized path coefficients related to the hypotheses and their corresponding t-values are assessed. To confirm or reject the hypotheses, the t-value must be greater than 1.96 or less than -1.96. Values between these two thresholds indicate no statistically significant difference between the calculated regression weights and zero at the 95% confidence level.

Figure 1

Research Model with Standardized Coefficients

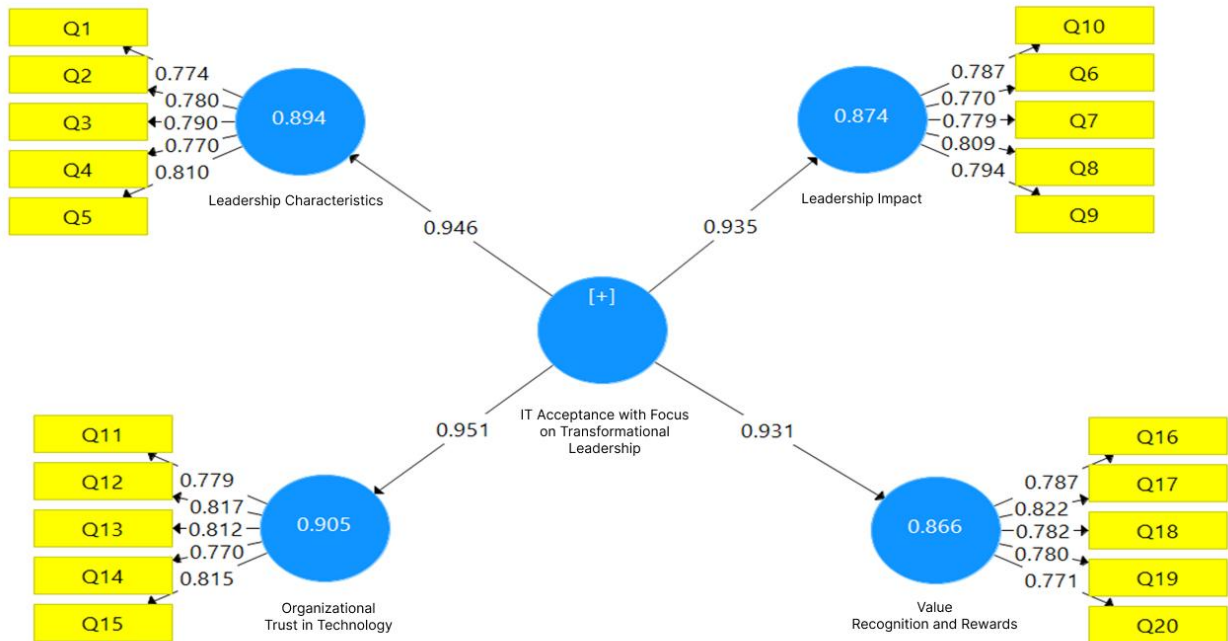


Figure 2

Research Model with t-values

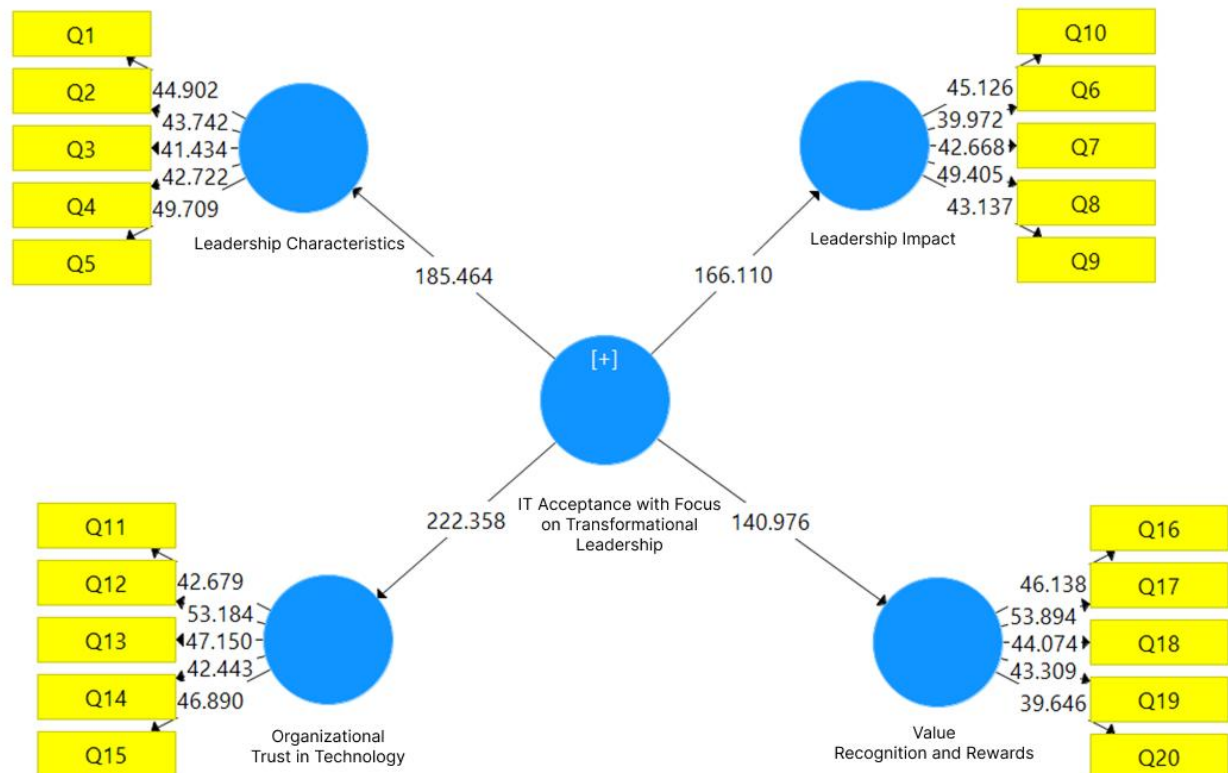


Table 2

Description of Research Constructs and Path Analysis Results

Path	Standardized Coefficient	t-Value	p-Value	CFA Result
IT Acceptance (Transformational Leadership Focus) → Value Recognition and Rewards	0.931	140.976	.000	Confirmed
IT Acceptance (Transformational Leadership Focus) → Organizational Trust in Technology	0.951	222.358	.000	Confirmed
IT Acceptance (Transformational Leadership Focus) → Leadership Impact	0.935	166.110	.000	Confirmed
IT Acceptance (Transformational Leadership Focus) → Leadership Characteristics	0.946	185.464	.000	Confirmed

To assess the overall model fit, which accounts for both the measurement and structural components, the Goodness of Fit (GoF) index is used. The GoF is calculated using Equation (1):

$$(1) \text{ GOF} = \sqrt{(\overline{\text{Communalities}} \times \overline{\text{R}^2})}$$

Table 6 shows the average values of communalities and R², based on which the GoF value was calculated as 0.67, indicating a strong model fit.

Table 3

Average Communalities and R² Values

Path	R ²	Communality	avg-communality	avg-R
Value Recognition and Rewards	0.866	0.412	0.885	0.456
Organizational Trust in Technology	0.905	0.467		
Leadership Impact	0.874	0.409		
Leadership Characteristics	0.894	0.518		
IT Acceptance with Focus on Transformational Leadership	—	0.473		

The relationship between IT acceptance with a focus on transformational leadership and value recognition and rewards yielded a *t*-value of 140.97 (*t* > 1.96), indicating statistical significance. The second-order factor loading was calculated as 0.93.

The relationship between IT acceptance with a focus on transformational leadership and organizational trust in technology yielded a *t*-value of 222.35 (*t* > 1.96), indicating statistical significance. The second-order factor loading was calculated as 0.95.

The relationship between IT acceptance with a focus on transformational leadership and leadership impact yielded a *t*-value of 166.11 (*t* > 1.96), indicating statistical significance. The second-order factor loading was calculated as 0.93.

The relationship between IT acceptance with a focus on transformational leadership and leadership characteristics yielded a *t*-value of 185.46 (*t* > 1.96), indicating statistical significance. The second-order factor loading was calculated as 0.94.

All *t*-values exceeded the 1.96 threshold, confirming the significance and validity of all proposed relationships.

4. Discussion and Conclusion

Based on the findings, the core components in designing an employee information technology (IT) acceptance model with a focus on transformational leadership included leadership characteristics, indicated by motivating employees, stimulating innovation, open communication, emphasis on learning, and trust in employee creativity. Another primary component was leadership impact, reflected in collaboration and interaction in IT acceptance, fostering a culture of innovation, knowledge and information sharing, ensuring IT usage security, and shifting attitudes toward IT. The third major component, organizational trust in technology, encompassed transparency in information dissemination, change management in IT acceptance, fostering freedom of thought and creativity, sharing IT-related experiences, and developing IT skills among employees. The final component, value recognition and rewards, was represented by encouraging ideation in IT, recognizing employees' achievements and progress, providing growth opportunities, promoting professional development, and cultivating an effective organizational culture.

The relationship between IT acceptance with a focus on transformational leadership and value recognition and rewards yielded a significant t -value of 140.97, confirming a meaningful relationship, with a second-order factor loading of 0.93. This result can be interpreted as follows: transformational leaders, by establishing a clear vision for achieving technology goals, can encourage employees to adopt new technologies. These leaders strengthen the sense of purpose and motivation within teams. Transformational leaders often emphasize training and supporting employees, thereby alleviating concerns about new technologies and boosting confidence through access to training programs and necessary resources. By cultivating an open and change-oriented organizational culture, these leaders motivate employees to embrace technological change, often through innovation encouragement and feedback loops. Moreover, by recognizing and rewarding employee efforts in technology adoption, transformational leaders enhance motivation. Reward systems tied to successful IT adoption serve as powerful incentives. These leaders also possess advanced change management skills, helping employees overcome natural resistance and reinforcing a sense of responsibility and commitment—ultimately promoting effective engagement in new technology implementation.

If value creation equates to professional growth in IT, then these findings align with prior findings which found that IT acceptance—either directly or through the mediating role of leadership style—has a positive and significant effect on the intention to share individual knowledge. Thus, leadership style can function as a mediating variable that amplifies the influence of IT acceptance on knowledge-sharing intentions (Afiani et al., 2019; Asbari et al., 2021).

The relationship between IT acceptance with a focus on transformational leadership and organizational trust in technology was also significant, with a t -value of 222.35 ($t > 1.96$) and a second-order factor loading of 0.95. This result suggests that leaders who emphasize innovation and change can support IT acceptance by inspiring employees and fostering a transparent, supportive, and resource-enabling environment. Trust in technology is a critical factor in IT acceptance. Leaders can build trust by educating employees about the benefits and capabilities of the technology. An organizational culture that promotes continuous learning and innovation can greatly facilitate adoption. Employee involvement in selecting and implementing technologies promotes a sense of ownership and accountability, resulting in higher acceptance levels.

These findings are consistent with those of Yang et al. (2023) in their study “IT and Digital Technology Acceptance for Sustainable Smart Manufacturing Systems for Industry 4.0 in SMMEs.” Yang and colleagues discovered that within a conventional system paradigm, an organizational reference model helps guide users in selecting production elements, configuring components, modeling system alternatives, and evaluating solutions against predefined performance criteria. Currently, digital innovation is closely linked to corporate sustainability, and both are essential pillars of a circular economy.

The relationship between IT acceptance with a focus on transformational leadership and leadership impact was also significant, with a t -value of 166.11 ($t > 1.96$) and a second-order factor loading of 0.93. This finding can be explained by noting that transformational leaders typically possess the ability to articulate a compelling and inspiring vision for the future, motivating employees to adopt new technologies. These leaders foster cultures of innovation and continuous learning, encouraging employees to explore and apply new technologies in daily tasks. They recognize the importance of providing necessary training and resources for skill development and actively build trust by showing support and confidence in their teams. This style of leadership also encourages collaboration and teamwork, which enhances collective experience and boosts overall acceptance. Therefore, transformational leadership can significantly shape organizational culture and employee behavior, facilitating IT acceptance.

Given that leadership impact can stimulate innovation among employees, these results also support Yang et al. (2023), whose case study assessed key criteria for IT and digital technology adoption in smart manufacturing systems for Industry 4.0 within small, medium, and micro enterprises. Their work emphasizes that digital innovation is integral to corporate sustainability and that evaluating adoption frameworks through sensitivity analysis can highlight the superiority of tailored development approaches (Yang et al., 2021).

The relationship between IT acceptance with a focus on transformational leadership and leadership characteristics also proved significant, with a t -value of 185.46 ($t > 1.96$) and a second-order factor loading of 0.94. This finding suggests that transformational leaders must communicate clearly and transparently with employees about IT-related goals, opportunities, and challenges. They should explain how new technologies can improve organizational processes and operations, highlighting each employee’s role in this

transformation. Communication should be two-way, allowing for active listening and addressing employees' feedback. Leaders should also promote active employee participation in the IT adoption process by gathering feedback and encouraging the sharing of ideas and concerns. Providing platforms such as meetings, strategic dialogues, and group discussions allows for peer-to-peer and leader-staff engagement on IT-related experiences and strategies. Leaders should also offer the necessary training resources—including online courses, instructional guides, videos, and other supportive materials—to facilitate IT adoption.

Considering that motivating employees is an integral part of leadership characteristics, this result is in alignment with Nguyen (2023) who found that transformational leadership significantly impacts technology-mediated knowledge sharing (TMKS), moderated by perceived usefulness and gender. These technologies, in turn, influence organizational innovation, with the mediating role of technology-mediated knowledge sharing confirmed. The study offers practical insights for management in professional service firms to inspire employees to share knowledge via technology to drive innovation. It also highlights the importance of attending to gender differences and low perceived usefulness when adopting a transformational leadership approach (Nguyen, 2023).

Based on these results, the following recommendations are offered:

(a) A transformational leader can facilitate employee motivation for IT adoption and ensure the success of IT projects.

(b) Stimulating innovation in employees for IT adoption involves inspiring them to generate new ideas and improve work processes; transformational leaders play a decisive role in this by promoting a leadership-oriented and innovation-focused culture.

(c) Transformational leaders can offer specialized IT training programs for employees, including courses on new technologies, programming, cybersecurity, IT project management, and related skills.

(d) Transformational leaders should create opportunities for collaboration in IT security. Forming security teams and involving employees in them allows staff to share experiences and contribute actively to decision-making and the implementation of organizational security strategies.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

The authors report no conflict of interest.

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Ethics Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were considered.

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