

# Value-Based Management Approach in Improving Organizational Performance and Sustainability

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**Abstract :** Changes in the organizational environment, characterized by accelerated technology, globalization, and demands for accountability, have prompted a management approach that transcends short-term financial orientation. Conventional management that ignores the value dimension has the potential to weaken the quality of strategic decision-making and threaten organizational sustainability. This study aims to analyze the implementation of values-based management and its implications for organizational performance and sustainability. A qualitative approach with a case study design was used to gain an in-depth understanding of the internalization of values in managerial practices. Data were collected through in-depth interviews, observations, and document reviews, then analyzed thematically and iteratively. The results indicate that values-based management serves as a normative foundation that guides the behavior of leaders and employees, strengthens intrinsic motivation, and improves the quality of individual and collective performance. Organizational values also contribute to strengthening social legitimacy, managing reputational risk, and adapting to environmental changes. The integration of values into leadership and human resource systems has been shown to support organizational sustainability ethically and sustainably. These findings confirm that values-based management is a strategic paradigm that integrates performance and sustainability over the long term.

**Keywords :** Value-Based Management; Organizational Performance; Organizational Sustainability

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## 1. Introduction

Developments in the organizational environment, characterized by accelerated technological change, globalization, and demands for public transparency, have prompted organizations to review their current management approaches. A managerial orientation that places too much emphasis on short-term financial gains tends to neglect the social and ethical dimensions inherent in organizational activities. This practice risks compromising the quality of strategic decision-making because it fails to consider the long-term impacts on human resources and stakeholders. High competitive pressures often drive organizations to take opportunistic actions that conflict with their core values (Manurung et al., 2025). This situation triggers an imbalance between operational performance and institutional sustainability. When this balance is not maintained, organizational stability becomes vulnerable to crises of trust and legitimacy. This reality demonstrates that organizational performance is inextricably linked to the foundation of values that underpin the entire managerial process. Awareness of the limitations of conventional approaches opens up

space for the implementation of a more values-oriented management paradigm (Lelyana & Sarjito, 2023; Sartika, 2024).

Values-based management presents an approach that places an organization's core values as the foundation for management and decision-making. Values such as integrity, accountability, and social responsibility serve as behavioral guidelines for both leaders and employees. Consistent internalization of values enables alignment between the organization's vision and daily operational actions. This alignment contributes to a conducive work climate oriented toward shared goals. Employees who work based on values tend to demonstrate a higher level of commitment to the organization. This commitment is reflected in improved individual and collective performance. Work relationships based on values also strengthen trust among organizational members, a trust that serves as important social capital in maintaining the organization's sustainable performance (Widowati et al., 2025; Boyratan et al., 2025).

Improving organizational performance depends not only on formal systems and structures but also on the meaning of work perceived by employees. A values-based management approach provides space for fulfilling individual psychological and moral needs in the workplace. Employees who understand the organization's goals and values tend to have stronger intrinsic motivation. This motivation fosters sustained work engagement without excessive reliance on external controls. The resulting performance becomes more stable and consistent because it is driven by internal awareness. This situation strengthens the relationship between job satisfaction and productivity. Productivity based on values tends to be sustained over the long term. The relationship between values and performance demonstrates that organizational success is multidimensional (Jismin et al., 2022).

Organizational sustainability is the result of an organization's ability to maintain a balance between economic, social, and environmental interests. A values-based management approach enables organizations to systematically integrate these three dimensions. Strategic decision-making based on values encourages organizations to consider the long-term impact of each policy, strengthening the organization's responsibility to society and the surrounding environment (Elgharbawy & Abdel, 2021; Maulana et al., 2025). A positive reputation built through values-based practices enhances the trust of external stakeholders. This trust contributes to the stability of business and social relationships. The stability of these relationships is a crucial factor in maintaining organizational sustainability. Achieved sustainability is not merely the ability to survive but also the ability to thrive ethically (Ilmiyono et al., 2024).

Integrating values into management practices requires strong and consistent leadership. Organizational leaders serve as primary role models in the application of organizational values. This exemplary behavior influences how employees interpret applicable policies and regulations. When leaders demonstrate consistency between words and actions, the organization's credibility is strengthened. This credibility reduces resistance to organizational change. Changes aligned with values are more easily accepted by all members of the organization. The organizational adaptation process becomes more effective and sustainable. Values-based leadership is thus a key factor in the success of values-based management.

The implementation of values-based management also has implications for strategic human resource management. Recruitment, training, and performance evaluation systems need to be aligned with organizational values. This alignment ensures that individuals joining have values aligned with the organizational culture. Value alignment accelerates the adaptation process and the formation of organizational identity. A strong identity fosters a

sense of belonging to the organization. This sense of belonging strengthens loyalty and reduces employee turnover. The stability of human resources supports the continuity of organizational performance. This situation demonstrates the close relationship between values, people, and organizational sustainability.

Although the benefits of values-based management have been widely discussed, its implementation is not without practical challenges. Differences in perceptions of values often arise due to diverse individual backgrounds. Abstract values require a process of translating them into concrete policies and procedures. This process requires strong and sustained organizational commitment. Inconsistent application of values can foster skepticism among employees. This skepticism has the potential to undermine the effectiveness of values-based management. Implementation challenges emphasize the importance of systematic planning and evaluation. Continuous evaluation helps organizations maintain alignment between values and managerial practices.

The need for scientific studies on values-based management is becoming increasingly relevant as demands for organizational performance and sustainability increase. Empirical research is needed to examine the relationship between value implementation and organizational performance. Scientific evidence provides a strong foundation for developing values-based managerial policies. Research findings can also serve as practical references for organizational leaders in designing sustainability strategies. The academic contributions of this study enrich the body of modern management science. The values-based approach gains scientific legitimacy through systematic research results. The integration of theory and practice strengthens the relevance of values-based management. These insights collectively underscore the importance of a values-based management approach as a foundation for organizational performance and sustainability.

Despite the growing body of literature on value-based management, most existing studies remain predominantly normative or quantitative in nature, emphasizing financial performance, corporate governance mechanisms, or shareholder value creation. Such studies tend to treat values as complementary elements rather than as a central managerial infrastructure that shapes organizational processes holistically. Moreover, prior research often examines organizational performance and sustainability as separate outcomes, with limited attention to how values integrate these dimensions within everyday managerial practices.

This study addresses this gap by adopting a qualitative case study approach to explore value-based management as an integrative paradigm that connects leadership behavior, human resource systems, and organizational culture with both performance and sustainability outcomes. By examining how values are internalized and enacted in managerial practices, this study offers a contextualized and process-oriented understanding of how organizational performance and sustainability emerge from the same value system. This perspective contributes to the literature by moving beyond instrumental views of value-based management toward a deeper understanding of values as a strategic foundation for long-term organizational resilience.

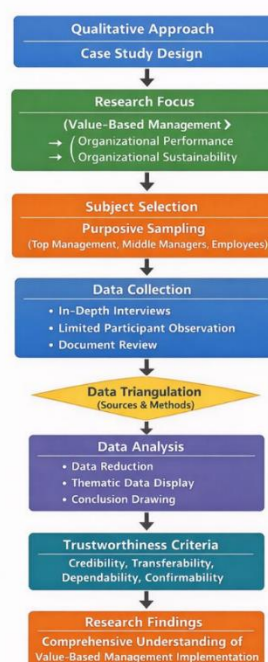
## **2. Method**

This study employs a qualitative approach with a case study design to gain an in-depth understanding of the implementation of value-based management and its implications for organizational performance and sustainability. The research focuses on managerial practices, the behavior of organizational actors, and strategic policies that reflect the organization's core values. Research subjects were selected purposively and included organizational leaders, middle managers, and employees directly involved in the

implementation of organizational values. Data were collected through in-depth interviews, limited participant observation, and document review, with source and method triangulation applied to enhance credibility.

The case organization operates in the service sector and has been established for more than a decade, employing fewer than 150 employees. The organization has undergone significant strategic transformation in response to technological change and increasing demands for accountability and sustainability. Although the organization's identity is anonymized to maintain confidentiality, its size, sectoral characteristics, and organizational maturity provide a relevant context for examining the implementation of value-based management. This contextual description enhances the transferability of the findings to organizations facing similar managerial and sustainability challenges. This study involved 9 informants selected through purposive sampling to capture diverse organizational perspectives. The informants consisted of 3 top-level leaders, 3 middle managers, and 3 operational employees who were directly involved in the implementation of value-based management practices. This composition enabled the study to capture both strategic and operational interpretations of organizational values, thereby enhancing the depth and credibility of the findings.

Data analysis was conducted using a thematic and iterative approach. The process began with open coding, where interview transcripts were examined line-by-line to identify meaningful units related to values, managerial practices, performance, and sustainability. These initial codes were then grouped through axial coding to establish relationships among categories. Finally, selective coding was applied to integrate the core themes into a coherent analytical framework that explains how value-based management shapes organizational performance and sustainability. The analysis was conducted iteratively, moving back and forth between data, codes, and emerging interpretations. Data analysis was conducted simultaneously and iteratively through data reduction, thematic data presentation, and conclusion drawing. Data trustworthiness was ensured through the criteria of credibility, transferability, dependability, and confirmability, along with the application of research ethics emphasizing informed consent, confidentiality, and academic responsibility.



**Figure 1. Conceptual Framework**

Figure 1 illustrates the conceptual framework of this study, which positions organizational values as the foundational driver of managerial processes. Organizational values influence leadership behavior and the design of human resource management systems, including recruitment, training, and performance evaluation. These mechanisms shape individual attitudes, work motivation, and behavioral norms, which collectively affect individual and organizational performance. In turn, sustained performance contributes to organizational sustainability through strengthened legitimacy, reputation, and adaptive capacity. The framework emphasizes that performance and sustainability are not independent outcomes but are interconnected through the internalization of values within managerial practices.

### **3. Results and Discussions**

#### **3.1 Implementation of Value-Based Management in Organizational Managerial Practices**

The implementation of values-based management in the organizations studied demonstrates a systematic effort to position values as the foundation of organizational management. Core values are not only formalized through strategic documents but also serve as a reference in planning and decision-making processes. Research findings indicate that values serve as a normative framework that guides the behavior of leaders and employees. Clarity of values strengthens the organization's direction in facing complex environmental dynamics. Managerial practices demonstrate a tendency to consider ethical and social dimensions in addition to technical aspects. This orientation marks a shift from instructional management to reflective management. This reflectivity strengthens the legitimacy of organizational decisions, and value implementation becomes a strategic element in building internal cohesion (Nowotny et al., 2022).

The role of leadership emerges as a dominant factor in the successful implementation of values-based management. Leaders serve as the primary agents transforming normative values into concrete practices. Leadership exemplars strengthen the credibility of values in the eyes of employees. Consistency between leadership statements and actions builds organizational trust. This trust influences employees' readiness to internalize values. Findings indicate that values-oriented leadership creates a safe psychological climate. This climate encourages openness and internal dialogue. Dialogue strengthens collective understanding of organizational values.

The integration of values into the human resource management system is a crucial mechanism for strengthening the implementation of values-based management. The recruitment process is designed to ensure the alignment of individual values with the organizational culture. Training programs focus on strengthening competencies while fostering value awareness. Performance evaluations assess not only work results but also behaviors that reflect organizational values (Tripustikasari, 2025). This system broadens the meaning of performance to be more comprehensive. Employees understand that work success is measured multidimensionally. This understanding fosters more responsible work behavior. Values become an effective internal control instrument.

The process of internalizing values occurs through repeated social interactions in daily work activities. Organizational culture serves as a space for collective value learning. Behavioral norms are formed through shared practices and work experiences. These norms create shared expectations about how to work and interact. Clarity of expectations reduces conflict and role ambiguity. Work relationships become more harmonious and cooperative. Cooperation strengthens the effectiveness of cross-unit coordination, and value implementation thus strengthens the organization's social integration (Sugiayasin, 2025).

Despite positive trends, the implementation of values-based management faces structural and cultural challenges. Differences in individual backgrounds influence varying interpretations of organizational values. The pressure of short-term performance targets has the potential to shift value priorities. This situation demands policy consistency and ongoing ethical oversight. Leadership commitment is a crucial factor in maintaining this balance. Implementation challenges emphasize that values require continuous reinforcement. This process is dynamic and adaptive. Successful value implementation depends on long-term consistency. Values-based management emerges as a transformational organizational process.

### **3.2 The Influence of Value-Based Management on Individual Performance and Organizational Performance**

The research results show that values-based management significantly influences employee work motivation. Organizational values provide a framework of meaning that clarifies the goals and direction of individual work. Clarity about the meaning of work increases intrinsic motivation, which stems from personal awareness. This motivation fosters deeper work engagement. Employees demonstrate a high level of proactivity and responsibility. Work behavior is not solely driven by external incentives. Individual performance becomes more consistent and stable, contributing to the quality of organizational performance (Airyq et al., 2023).

Alignment between personal and organizational values strengthens employee commitment to the organization. Commitment develops as a lasting psychological bond. This bond fosters loyalty and a desire to remain with the organization. Low turnover rates support the continuity of knowledge and skills (Pratama & Puspa, 2023; Retnowati & Putra, 2023). Human resource stability strengthens operational efficiency, enabling organizations to maintain long-term performance standards (Isnawati & Setiawan, 2025). Collective performance becomes more predictable. Value alignment emerges as a determinant of long-term performance.

Values-based management also influences the quality of work relationships and team collaboration. Values such as mutual respect and collective responsibility shape constructive interaction patterns. Values-based collaboration increases problem-solving effectiveness. Work processes become more adaptive to change. Work conflicts are managed more rationally and ethically. Healthy conflict management prevents organizational dysfunction. Team performance improves as communication improves. Values serve as a social glue for organizational performance.

At the organizational level, performance is understood multidimensionally through a values-based approach. Performance evaluation focuses beyond quantitative output. Process, behavioral, and ethical dimensions are incorporated into performance assessment. This approach enhances the internal legitimacy of the evaluation system. Employees perceive performance appraisal as a fair and meaningful process. Perceptions of fairness increase acceptance of the management system. Organizational performance reflects the quality of the work culture. A values-based culture strengthens performance resilience.

The relationship between values and performance demonstrates an indirect causal mechanism. Values influence attitudes and behaviors, which in turn impact work outcomes. This mechanism emphasizes the importance of managing work processes. Focusing on processes strengthens sustainable performance. This approach reduces reliance on short-term controls and incentives. Performance is the result of an internalized value system. This system is adaptive to environmental changes. Values-based management emerges as the foundation for sustainable performance.

### 3.3 Value-Based Management as the Foundation of Organizational Sustainability

Values-based management contributes significantly to organizational sustainability by strengthening social legitimacy. Organizational values shape positive perceptions of institutional integrity and responsibility. Stakeholder trust increases with consistent value implementation. This trust strengthens long-term relationships with partners and the community. Stable relationships support the organization's operational continuity. Sustainability is understood as a structured, long-term process. Values serve as guiding principles for sustainability, strengthening the organization's position in a dynamic environment (Wobst et al., 2025).

The ethical dimension of values-based management strengthens an organization's resilience to reputational risk. Decisions that consider values reduce the potential for conflict and ethical violations. Low reputational risk maintains the organization's image. A positive reputation becomes a valuable strategic asset. This asset enhances an organization's competitiveness. Value-based competitive advantage is difficult to imitate. Organizational sustainability depends not only on economic efficiency; moral differentiation strengthens long-term resilience (Malinić, 2021).

Organizational values also influence the ability to adapt to environmental changes. They serve as a strategic compass in the face of uncertainty (Ani et al., 2024; Nufuz et al., 2025). Clear principles facilitate the organization's prioritization. Clarity of direction strengthens organizational stability. Stability provides space for responsible innovation. Innovations aligned with values are more easily accepted internally. This acceptance accelerates the organizational transformation process. Sustainability is achieved through values-based adaptation.

Internal organizational sustainability is strengthened through the establishment of a consistent work culture. A values-based culture creates sustainable work habits. These habits maintain behavioral continuity across generations of employees. Human resource regeneration occurs without losing the organization's identity. A strong identity strengthens the continuity of the vision and mission. Sustainability does not depend on individual figures. The value system is the mainstay of organizational sustainability. This approach strengthens long-term stability.

Overall findings indicate that values-based management serves as an integrative foundation for organizational performance and sustainability. Values connect the human, process, and purpose dimensions of an organization. This relationship forms a coherent managerial system. Coherence strengthens an organization's ability to survive and thrive. Sustainability is not separate from performance. Performance and sustainability are manifestations of the same value system. This approach makes a strategic contribution to the development of modern management. Values-based management is emerging as a long-term organizational paradigm.

**Table 1. Value-Based Management as an Integrative Process: From Managerial Practices to Organizational Sustainability**

Focus of Discussion	Aspects Analyzed	Key Findings	Analytical Meaning
Implementation of Value-Based Management	Integration of values in policies and decisions	Core values serve as formal and operational references in planning and decision making.	Values serve as a normative foundation that guides managerial practice.
	Leadership roles	Leaders act as the main agents of value transformation through exemplary behavior and consistency.	Values-based leadership strengthens internal legitimacy and trust.

<b>Impact on Performance</b>	HR management system	Recruitment, training, and performance evaluation are aligned with organizational values.	Values become an effective internal control mechanism
	Work culture and interactions	Internalization of values occurs through social interaction and the formation of collective norms.	Values strengthen social integration and organizational cohesion
	Implementation challenges	Variations in interpretation of short-term target values and pressures	Value implementation is dynamic and requires long-term consistency.
	Motivation and work engagement	Intrinsic motivation and employee engagement increase	Values provide meaning to work that drives sustainable performance.
	Commitment and loyalty	Organizational commitment strengthens and turnover decreases	Value alignment is a determinant of performance stability
	Collaboration and working relationships	Team collaboration and work communication improves	Values serve as social glue in collective performance.
	Performance evaluation system	Performance is assessed multidimensionally, including processes and ethics.	A value-based approach enhances the legitimacy of the performance system.
	Value–performance mechanism	Values influence attitudes and behavior before they impact outcomes.	Performance is understood as the outcome of a value-based process.
	Legitimacy and trust	Stakeholder trust increases	Values strengthen social and institutional sustainability
	Ethics and reputation	Reputational risk decreases and the organization's image is maintained	Moral differentiation becomes a strategic asset
<b>Organizational Sustainability</b>	Adaptation and change	Organizations are more adaptive to environmental dynamics	Values serve as a strategic compass
	Culture and regeneration	Continuity of behavior and organizational identity is maintained	Internal sustainability does not depend on individual figures
	Performance–sustainability integration	Performance and sustainability are interlinked through the value system.	Value-based management acts as a long-term paradigm

This study contributes to the literature on value-based management by conceptualizing values not merely as ethical attributes but as a strategic infrastructure that integrates leadership, human resource management, performance, and sustainability. By adopting a qualitative case study approach, this research extends existing value-based management studies that predominantly rely on quantitative or normative perspectives. The findings demonstrate that organizational performance and sustainability are interconnected outcomes emerging from the same internalized value system, thereby offering a process-oriented understanding of sustainable organizational performance.

From a managerial perspective, this study highlights the importance of embedding organizational values into leadership practices and human resource systems rather than treating them as symbolic statements. Leaders are encouraged to consistently model organizational values, while HR practices should align recruitment, training, and performance evaluation with value orientations. Such alignment strengthens employee

commitment, reduces turnover, and enhances long-term organizational resilience. Managers seeking sustainable performance should therefore prioritize values as a core element of strategic decision-making.

Despite its contributions, this study has several limitations. First, the research relies on a single organizational case, which may limit the generalizability of the findings. Second, data were collected through interviews, which are subject to informant subjectivity and social desirability bias. Future research may adopt comparative or multi-case designs, integrate longitudinal approaches, or combine qualitative insights with quantitative measurements to further examine the performance–sustainability dynamics of value-based management.

#### 4. Conclusions

The conclusion of this study confirms that values-based management is a strategic approach capable of simultaneously strengthening organizational performance and sustainability. The findings indicate that organizational values serve as a normative foundation that guides managerial practices and work behaviors. Consistent application of values strengthens leadership legitimacy and increases internal trust. This trust encourages deeper internalization of values among employees. Internalization of values contributes to increased intrinsic motivation and work commitment. Strong commitment is reflected in the stability of individual and collective performance. Organizational performance improves not only quantitatively but also qualitatively through improvements in processes and work relationships. Organizational values strengthen collaboration and effective cross-unit coordination. A values-based approach also enhances the organization's ability to adapt to environmental changes. Adaptation based on ethical principles maintains a balance between performance demands and social responsibility. Organizational sustainability is formed through strengthening legitimacy, reputation, and institutional identity. Overall, the findings confirm values-based management as a relevant and long-term-oriented managerial paradigm.

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