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The Artificial Intelligence Moderation Impact Inside Tourism SMES' Transactional Leadership and Organisational Performance: A Business Event Analysis

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ABSTRACT
Literature indicates that many studies are exploring organisational performance with an emphasis on both transformational and transactional leadership styles; unfortunately, this study finds that there are few empirical studies explaining the performance of SMEs, especially tourism SMEs from developing countries, with a focus on transactional leadership style and AI. In doing so, as a research novelty of this study, it is important to investigate the moderating effect of AI on the relationship between transactional leadership style and the performance of SMEs in emerging countries. Drawing on a sample of 192 tourism small and medium-sized enterprises from an emerging country, which is Indonesia, this study applies a quantitative research approach with a purposive sampling technique and analyses the research data through a structural equation modelling approach. The findings of this study reveal that transactional leadership positively and significantly influences organisational performance, with artificial intelligence serving as a positive and significant moderator. Specifically, the presence of artificial intelligence technologies enhances the effectiveness of transactional leadership by facilitating decision-making processes and improving operational efficiency. This study identifies that the extent of artificial intelligence integration is a moderating factor, recommending that organisations must strategically adopt artificial intelligence technologies to maximise leadership effectiveness. This research is also expected to contribute theoretically and managerially to the literature on leadership, organisational study, and technology by emphasising the critical moderating role of artificial intelligence in increasing organisational outcomes, offering practical implications for leaders aiming to leverage technology for improved performance.

Keywords: *Artificial Intelligence, Human Resource Management, Organisational Performance, SME, Tourism, Transactional Leadership.*

INTRODUCTION
The rise of artificial intelligence (AI) has fundamentally altered the landscape of business operations, compelling organisations to adapt their leadership strategies (Akbar et al., 2024; Amran et al., 2024). Moreover, within the organisational context, the role of leadership and its strategies have attracted the interests of scholars, especially in the small and medium-sized enterprises (SMEs) research stream. For example, the study of de Araujo et al. (2021) explains that leadership styles are pivotal in shaping the culture and operational effectiveness of SMEs. One prominent leadership style that has been observed in many SMEs research streams is transactional leadership. The reason is that transactional leaders set specific goals and expectations, ensuring that employees understand their responsibilities and the rewards associated with meeting these objectives. Although transactional leadership has proven effective in driving efficiency and maintaining order in established environments, nonetheless, the rapid evolution of technology presents challenges that this leadership style may not adequately address (Smith & Green, 2018; Titareva, 2021). In other words, within a landscape where innovation and agility are paramount, the static nature of transactional leadership can hinder the ability of organisation to adapt quickly to changing market dynamics. This is particularly relevant as AI technologies continue to evolve, offering tools that enhance data analysis, improve decision-making, and facilitate real-

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time responsiveness to customer needs and market trends. Subsequently, the study of Ampauleng and Abdullah (2023) implies that SMEs account for a substantial portion of employment and gross domestic product in many countries; as such, understanding the factors that enhance SME performance is essential. Literature also indicates that there are many studies exploring organisational performance with an emphasis on both transformational and transactional leadership styles; unfortunately, this study finds that there are few empirical studies explaining the performance of SMEs, especially tourism SMEs from developing countries, with a focus on transactional leadership style and AI. In doing so, as a research novelty of this study, it is important to investigate the moderating effect of AI on the relationship between transactional leadership style and the performance of SMEs in emerging countries. By investigating the research gap above, this study is expected to contribute theoretically to the existing body of knowledge on leadership in SMEs and managerially provide actionable insights for business leaders in the SME context seeking to leverage AI for improved performance.

Moreover, a leader who adopts the transactional leadership (TL) style is categorised as a creator of a structured environment where expectations are communicated (Bass et al., 2003; Judge & Piccolo, 2004). Given that the environment is structured, the employees later recognise the particular outcomes required to achieve rewards (Gupta et al., 2024; Haeruddin et al., 2022). Additionally, transactional leaders tend to apply systems of performance evaluation and feedback for strengthening a culture of accountability and consistency (Melián-González et al., 2015; Ramli, 2018). As industries undergo transformation driven by technological advancements, including the integration of artificial intelligence, the need for agile leadership becomes even more pressing. Under the circumstances above, the study of Dong (2023) suggests that to motivate the employees and to achieve organisational goals primarily, it is vital to highlight several indicators of TL, which are: (1) Confidence-determination, or CD, means that transactional leaders must have clear goals and plans and they are able to communicate such goals and plans powerfully; (2) effective decision-making, or EDM, allows transactional leaders to make quick and precise decisions (even under pressure situations); and (3) empathy and adaptability, or AA, help transactional leaders to better understand their employees' needs and emotions and flexibly adapt their leadership style to suit different situations and needs.

Subsequently, the conceptual roots of transactional leadership lie in the work of Burns (1978), which implies that transactional leaders operate within existing structures, fostering compliance through rewards and punishments. With the idea of Burns (1978), some scholars later develop the original concept of TL. For example: (a) Judge and Piccolo (2004) find that transactional leadership can effectively enhance performance in structured environments, particularly in routine tasks; and (b) Kirkpatrick and Locke (1996) demonstrate that transactional leadership can lead to higher productivity in manufacturing settings.

Furthermore, research on organisational performance (OP) has captured a great number of scholars' attentions and interests and many models have been proposed to understand OP. For example, the study of Kaplan and Norton (1992) offers a framework, called the balanced scorecard, which focuses on a balanced approach and integrates the organisation's financial and non-financial performance. Barney (1991) also recommends a framework that is called the resource-based view, or RBV, and suggests that sustainable competitive advantage and superior performance stem from the valuable, rare, inimitable, and non-substitutable resources of an organisation. Literature also indicates that the indicators of OP can be categorised into 3 types, namely: (1) financial performance, or FP, which is commonly calculated by an organisation's profitability, revenue growth, and return on investment; (2) operational performance, or OPF, which involves the level of an organisation's production rates, quality control, and delivery times; and (3) employee performance and satisfaction, or EPS, which covers the engagements and satisfactions of employees, such as employee morale, etc., that impact the organisational performance significantly (Akbar, 2024; Amran et al., 2024; Haeruddin et al., 2022; Kaplan & Norton, 1992; Mustafa et al., 2024; Voss et al., 1997). Likewise, literature also suggests that although assessing the organisational performance is vital for the organisation itself, there are also challenges that increase, especially the selection of the proper metrics as well as the appropriate alignment of such metrics and the organisation's goals (Antunes et al., 2017; Paais & Pattiruhu, 2020; Raziq et al., 2024).

Moreover, within the context of organisation study,

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artificial intelligence (AI) is generally seen as the robotics systems enhancements which are created and designed to identify particular better patterns and predictions of decision-making processes for organisations through the analysis of many data points (Akbar et al., 2024; Amran et al., 2024; Miller, 2019; Paesano, 2023). Literature also implies that although many industries around the world have been revolutionised and improved by AI technologies, e.g., personal assistants, chatbots, and so on, nonetheless, some effects on ethical and social considerations have also existed (Amran et al., 2024; Paesano, 2023; Raisch & Krakowski, 2021). The effects, such as the analysis of data, later become one of the certain indicators of AI for organisations' leaders. To be more specific, analysis of data, or AD, explains about 2 factors, which are:

a) AI algorithms, which can examine huge datasets to optimise organisation development, i.e., the organisation's supply chains and resource allocation improvement, and
b) The ability of AI for market dynamics explorations that later offers organisations helpful guidelines, especially for decision-making improvements (Amran et al., 2024; Howard, 2019; Miller, 2019; Pereira et al., 2023).

Based on the discussion above, this study then aims to construct research framework and hypothesis, which are shown in Figure 1 and Table 1.

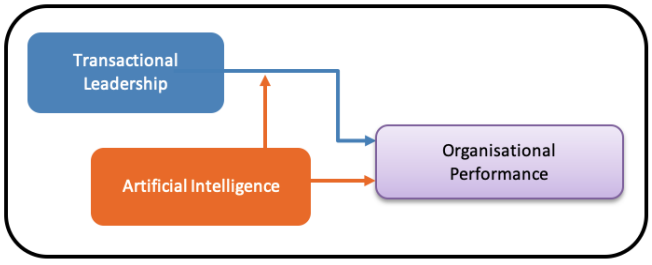


Figure 1. Research Framework (Source: Data Generated, 2025)

Table 1. Research Hypotheses (Source: Data Generated, 2025)

	Research Hypotheses
H1	Transactional leadership positively and significantly affects organisational performance.
H2	Artificial intelligence positively and significantly affects organisational performance.
H3	Artificial intelligence moderates positively and significantly the relationship between transactional leadership and organisational performance.

METHODOLOGY

Research Design, Research Population, and Research Sample

As recommended by Sekaran and Bougie (2016), a quantitative research method is fit through the application of several approaches during data collection phase, which are (a) an observation, (b) a research questionnaire, and (c) an interview. Also, there are two data sources in this study, namely the primary data source, which is specifically from the research questionnaires, and (ii) the secondary data source, which is from specific documentation, e.g., books, online, online databases, etc. This study was also conducted from October 2024 to April 2025. Furthermore, based on the Ministry of Cooperation and SMEs of Indonesia annual reports (UMKM, 2024), this study discovers that there are over thousands of SMEs documented in Makassar, Indonesia, and there are 487 tourism SMEs in Makassar that are officially recorded as active and registered. From 487 SMEs, this study finds 328 SMEs are reachable and approved to fill out the research questionnaire.

Research Sampling Technique

Purposive sampling, also known as judgmental sampling, involves selecting participants based on specific characteristics that align with the research objectives. To improve clarity and generalizability, this study considers the following criteria:

1. Clear Definition of the Target Population
   (a) Identify the specific group of individuals relevant to your research question; and
   (b) Define characteristics such as age, gender, occupation, or any other relevant demographic factors.
2. Inclusion and Exclusion Criteria
   (a) Inclusion Criteria: Specify the attributes participants must have to be included (e.g., experience, knowledge level); and
   (b) Exclusion Criteria: Identify characteristics that disqualify potential participants (e.g., lack of experience).
3. Sample Size Considerations
   (a) Determine an appropriate sample size that balances depth of insight with the ability to draw generalizable conclusions; and

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(b) Consider the saturation point where no new information is gained from additional participants.

4. Ethical Considerations
   (a) Address any ethical implications in selecting participants, ensuring informed consent and confidentiality; and
   (b) Consider the impact of your sampling choices on the participants and the community.

By adhering to these criteria above, this study helps to enhance the clarity and credibility of the purposive sampling approach, ultimately improving the generalizability of the research findings.

Furthermore, through the application of the purposive sampling technique, this study then distributes 328 questionnaires and there are 192 questionnaires returned with no flaws, such as broken sheets, etc., and they meet the requirements for further statistical tests.

Research Instruments

Moreover, in order to calculate the collected research data, structural equation modelling through the partial least square approach (partial least squares-structural equation modelling or PLS-SEM) becomes helpful for this study to assess the problematic models that are from the cause-effect relationship with the latent variables (Bell et al., 2022). Bell et al. (2022) also recommend that the application of PLS-SEM, to predict the calculation model, direct non-normal data, work effectively with a broad range of sample sizes, and test research hypotheses.

In line with the recommendation of Bell et al. (2022), this study, therefore, applies the PLS-SEM Test of SmartPLS software. The PLS algorithm approach is a sequence of regressions in terms of weight vectors. While the bootstrapping approach is a nonparametric procedure that allows testing the statistical significance of various PLS-SEM results, such as path coefficients, Cronbach's alpha, and R^2 values. The approaches above later provide several statistical tests and results to help this study to analyse and to discuss both the research data and research findings, namely: (1) validity test; (2) reliability test; (3) outer loading test; (4) R-square test; and hypothesis tests, which are (5) path coefficient test and (6) total effects test.

FINDINGS AND DISCUSSIONS

The Validity and Reliability Test Results

According to the study of Sekaran and Bougie (2016) and Mustafa et al. (2023), the rules of thumb of the validity and reliability test results are (a) if the r-count result is more than the r-table result, the variable is considered valid, and vice versa; and (b) if the score of Cronbach's alpha of the researched variable is higher than 0,60, the variable is considered reliable.

Furthermore, based on Table 2 below, for the validity test results, the results show that all research variables of this study, which are TL, OP, and AI, have r-count scores that are larger than r-table scores (0,1417).

Table 2. The Validity and Reliability Test Results (Source: Data Processed, 2025)

	Cronbach's Alpha	r table	r count	Results
TL	0,723	0,1417	0,843	Valid and Reliable
OP	0,773	0,1417	0,869	Valid and Reliable
AI	1,000	0,1417	1,000	Valid and Reliable
MOD_AI	1,000	0,1417	1,000	Valid and Reliable

In other words, the constructs of this study, which are TL, OP, and AI, are valid and can be used for further statistical tests. As for reliability test results, Table 2 demonstrates that all research variables of this study have Cronbach's alpha values that are higher than 0,60. In other words, all variables of this study are reliable and can be used for further statistical tests.

The Outer Loading Test Results

As explained by Sekaran and Bougie (2016), the outer loading test usually refers to the assessment of the relationships between observed variables and their corresponding latent constructs within the context of structural equation modelling. The outer loading test also calculates in what way each researched variable measures its latent construct, and it is commonly used during the validation phase of a measurement model to ensure that each indicator is a good representative of the latent variable. Furthermore, if a loading score is above 0.7, it is considered acceptable, while if the loading score is between 0.4 and 0.7, it may be acceptable if the construct has an adequate reliability score. However, if the loading score is below 0.4, it often indicates a weak relationship and may lead to the exclusion of the variable. Based on

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the rules of thumb above, Sekaran and Bougie (2016) recommend that high outer loading scores indicate a strong relationship.

Table 3. The Outer Loading Test Results (Source: Data Processed, 2025)

	AI	MODERATING EFFECT	OP	TL
AA				0,793
AD	1,000			
CD				0,789
EDM				0,822
EPS			0,786	
FP			0,859	
OPF			0,843	
TL * AI		1,092		

Subsequently, as shown in the following Table 3, the results of the outer loadings test indicate that all variables of this study have outer loading scores > 0.7. In other words, all researched variables of this study are acceptable and good representatives of the latent variable.

The R-Square Test Results

The R-square test tends to be associated with the coefficient of determination, which is a statistical calculation applied in the setting of regression analysis, including SEM. The test also indicates the proportion of variance in the dependent variable that can be explained by the independent variables. The score of the R-Square test ranges from 0 to 1: (a) if the score is 0, it means no explanatory power, and (b) if the score is 1, it means perfect explanation of variance. Additionally, if the score of R-Square is 0.5, it then denotes that 50% of the variability in the dependent variable is explained by the independent variables, and higher values of R-Square suggest a better fit of the model (Bell et al., 2022).

Table 4. The Outer Loading Test Results (Source: Data Processed, 2025)

	R Square	R Square Adjusted
OP	0,524	0,516

In line with Table 4, this study finds that the R-squared test score is 0.524, and it indicates that the variability in the dependent variable of this study, which is OP, is well explained by the independent variables of this study, which are TL and AI.

The Patch Coefficient Test Results

According to the study of Bell et al. (2022), the path coefficients test represents the direct relationships among latent variables, and this test indicates how much a change in one variable affects another. The work of Sekaran and Bougie (2016) also recommends that the score of path coefficients is typically interpreted by the score of the original sample (O) and p-values. Coefficients with a positive score on the original sample value are considered to have a positive relationship between latent variables, and vice versa. Also, the coefficient with the P-value score below 0.05 is considered statistically significant, and vice versa.

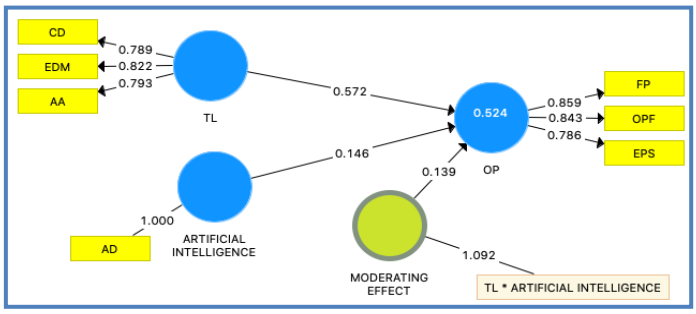


Figure 2. The Path Coefficient Test Results (Source: Data Processed, 2025

Table 5. The Path Coefficient Test Results (Source: Data Processed, 2025)

		Ori. Sample	Sample Mean	Std. Dev	T Stat	P Values
TL OP	->	0,572	0,571	0,057	9,954	0,000
AI OP	->	0,146	0,145	0,062	2,352	0,019

According to the study of Bell et al. (2022), the path coefficients test represents the direct relationships among latent variables and this test indicates how much a change in one variable affects another. The work of Sekaran and Bougie (2016) also recommends that the score of path coefficients is typically interpreted by the score of the original sample (O) and p-values. Coefficients with a positive score on the original sample value are considered to have a positive relationship between latent variables, and vice versa. Also, the coefficient with the P-value score below 0.05 is considered statistically significant, and vice versa.

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Moreover, both Figure 2 and Table 5 demonstrate the results of path coefficient test of this study, and this study finds that there is a positive and significant effect of transactional leadership on organisational performance. The reason is that the original sample value of TL on AI is 0,572 (Figure 2 and Table 5), and the score of P-values of TL on AI is 0,000 (lower than 0,05). Therefore, this study confirms that H1 is accepted and H0 is rejected. Likewise, as seen in Figure 2 and Table 5, the result of the original sample value of artificial intelligence on organisational performance shows positive result (0,146) and the P-value is 0,019. In other words, this study confirms that artificial intelligence positively and significantly affects organisational performance (H2 is accepted, H0 is rejected).

The Total Effect Test Results

Table 6. The Total Effect Test Results (Source: Data Processed, 2025)

	Ori. Sample	Sample Mean	Std. Dev.	T Stat.	P Values
MOD->OP	0,139	0,144	0,057	2,456	0,014

According to the results of the total effects test in Table 6 below, this study discovers that there is a positive and significant moderating effect of artificial intelligence on the relationship between transactional leadership and organisational performance. This is because the original sample value of the moderating effect of AI on TL and OP is 0,139. Also, the score of P-values of AI on TL and OP is 0,014 (lower than 0,05). Hence, this study confirms that H3 is accepted and H0 is rejected.

CONCLUSIONS

To contribute to the body of literature theoretically and managerially, this study concludes that transactional leadership affects organisational performance positively and significantly. It can be said that the indicators of transactional leadership, which are (1) Confidence-determination; (2) effective decision-making; and (3) empathy and adaptability, affect the organisational performance of observed SMEs, especially on SMEs' financial performance, operational performance, and employee performance and satisfaction. For example, most of the respondents agree that effective decision-making of transactional leaders affects employee performance and satisfaction. This is due to that around 90% of respondents strongly agree that they are satisfied and motivated to perform better if their leader makes quick and precise decisions, even in pressure situations. Furthermore, this finding is also similar to the recent study of Skopak and Hadzaihmetovic (2022) confirms that the job satisfaction of employees is positively and significantly affected by the transactional leader performance.

Based on the findings, this study recommends that artificial intelligence influences organisational performance in a positive and significant way. It can be seen that the role of analysis of data of AI plays a positive and significant role in enhancing the operational performance of observed SMEs. Subsequently, this study also, interestingly, finds that artificial intelligence technologies play a significant and positive role in moderating the relationship between transactional leadership and organisational performance. In other words, this study concludes that through the moderating role of analysis of data, the transactional leaders of observed SMEs are assisted in increasing their confidence and determination, especially during decision-making phase, as well as, their adaptability on change, particularly, change in technology.

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DECLARATIONS

The authors declare that there is no conflict of interest regarding the publication of this research.

ETHICAL APPROVAL

All research activities were conducted in compliance with ethical guidelines to ensure confidentiality, privacy, and voluntary participation of all respondents.

INFORMED CONSENT

All participants in this study provided informed consent before their involvement. They were fully informed about the research objectives, procedures, potential risks, and benefits. Participation was entirely voluntary, and

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participants had the right to withdraw at any time without any consequences.

DATA AVAILABILITY

The data used in this study are available upon reasonable request from the corresponding author. Access to the data may be subject to ethical or legal restrictions to protect participant confidentiality.

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