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The Influence of Green Human Resources Management on Green Performance: The Role of Levers of Control

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ABSTRACT

This study aims to analyze the influence of green human resource management based on the theory of Abilities, Motivation, Opportunity (AMO) on the green corporate performance, using a moderating variable, namely the application of levers of control. Survey method with primary data is used in this research and analyzed by Structural Equation Model (SEM). The final sample size is 111 respondents from employees representing the company in DKI Jakarta, Banten, West Java, East Java and Yogyakarta Provinces. The results of the study show that green human resource management has a positive and significant effect on the corporate green performance, but there is no moderating influence on the role of levers of control in improving the relationship between green human resource management and green performance. In addition, additional analysis shows that there is no influence of each control system from the levers of control on the relationship between GHRM and GP. It was concluded that better implementation of GHRM will result in higher company green performance, but the application of levers of control does not affect the relationship between green human resource management and green corporate performance. The limitations are that the sample used is still limited, the method used is still limited to 1 method. The novelty of this study is the use of levers of control as a variable to determine the effect the relationship between GHRM and GP where research is still rare in Indonesia, as well as the measurement method used using questionnaire data with PLS-SEM analysis.

Keywords: Green Human Resources Management, Green Performance, Levers of Control

INTRODUCTION

When the world is getting older and the dependence of human life on nature is getting bigger, then what happens is continuous exploitation. Demand for meeting human needs is getting higher, causing more and more manufacturing industry companies to work to produce goods to meet human needs. On the visible side, the manufacturing process leaves a stream of waste which of course has an impact on the environment from the production process which leaves the environment suffering from pollution that affects water, air and the earth (Yusr et al., 2020). The Ministry of Environment and Forestry (KLHK) assesses that the compliance of the manufacturing sector in environmental management is still low, namely 2,045 companies that have registered to be assessed aspects of environmental compliance by the Ministry of Environment and Forestry,

One of the causes of river pollution is the flow of waste that is released either in the form of plastic or liquid. Therefore, pollution from pharmaceutical manufacturing waste is a global threat to the environment and human health, and interferes with the achievement of the United Nations (UN) Sustainable Development Goals (L. et al., 2022). Another problem comes from environmental pollution due to mercury waste, the majority of which comes from the activities of the Small Scale Gold Mining Industry (ASGM). Research by the United Nations Environment Program (UNEP) in 2013 showed that mercury waste from ASGM activities was the highest among other industries such as the coal burning industry and cement production, reaching 727 tonnes or around 37% of global emissions.

Since 1992, the United Nations (UN) on environment and development has held a conference in Rio de Janeiro which resulted in the adoption of the concept of sustainable development by Brundtland. green economy" or green economy. Indonesia's 2012 Green Economic Growth Program in collaboration with the Government of Indonesia and the Global Green Growth Institute (GGGI) through the Ministry of National Development Planning (BAPPENAS) involving a number of ministries and local governments. Green economy is expected to be a solution to the rampant exploitation of natural resources which threatens life.

According to Oscar Afonso., Sara Monteiro (2010) there are several important elements to support the implementation of a comprehensive green economy called the Quadruple Helix Innovation Theory concept. This concept aims to emphasize investment in innovation transmission mechanisms in economic growth and increased productivity. The elements involved include academia, government, business actors, and the community.

There have been many studies that prove the effectiveness of the implementation of the levers of control or management control system from Simons (1994) on sustainable strategies such as Sustainable Development and Corporate Social Responsibility (CSR) (Adi & Sukmawati, 2020; Baird et al., 2019; Bedford, 2015; Frow et al., 2010; Kallunki et al., 2011), but there is still little research linking it to the green economy concept which has objectives and approaches that are aligned with sustainability, namely environmental, economic, and social and its application can also become the foundation for policy making. or called a policy maker (Loiseau et al., 2016).

In the industrial world, green innovation is the strategy chosen to achieve sustainable performance and a green economy. To achieve good performance from green innovation, proper management is needed to manage existing resources within the company and matters related to stakeholders. In practice in the industrial world, building green performance in the work environment uses the concept of Green Human Resource Management (GHRM), which is a practice designed to build workforce values and behaviors that lead to green performance (Tang et al., 2018). Given the importance of the role of GHRM in the implementation of green innovation, empirical studies are needed to answer whether the application of GHRM in the industry has implications for producing a Green Performance Company (GP).

Studies on the behavior of organizational actors have been rife, one of which is using this variable as a moderator of the Human Resources (HR) strategic relationship which significantly increases the effect on environmental performance has been carried out by Paillé et al., (2014). In a green economy strategy, GRHM has been proven to support the creation of good green performance (Jabbour, 2015; Muisyo & Qin, 2021; Renwick et al., 2013; Roscoe et al., 2019; Zhu et al., 2005). However, the pressure given to companies to implement a green economy reaped different reactions. This is possible because the implementation of green economy is not cheap, based on resource-based theory, companies must invest their wealth in intangible assets to support the achievement of environmental performance (Younis & Sundarakani, 2019).

The application of LOC to sustainable development (SD) has been widely studied and researched. Based on publications in the Bruntland Report in 1987 and the World Commission for Environment and Development, 1987, p. 43)., Arjaliès & Mundy (2013) uses data from companies listed on the French stock exchange and are members of the CAC40 to analyze the implementation of management control systems (MCS). by using the LOC concept related to CSR strategy, the result is that companies use LOC as a CSR strategy such as environmental control systems (EMS), establishing a code of ethics, holding regular agendas to discuss CSR activities related to strategic goals. Intersect with the concept of SD and CSR, The concept of green economy has objectives and approaches that are aligned with sustainability, namely environmental, economic and social and its application can also become the foundation for policy making or is called a policy maker (Loiseau et al., 2016), previously Bina (2013) has conducted a literature analysis on the relationship between green economy and SD which is referred to as “an easy balance” where the relationship between the two based on Dryzek’s classification of environmental discourse leads to the identification of three interrelated patterns: (1) scarcity and limits, (2) means and ends, and (3) reductionism and unity. So it can be concluded that the application of LOC to the CSR strategy which is part of SD can also have a similar effect on improving the performance of the green economy which is called green performance. and social and its application can also be the foundation for policy making or are called policy makers (Loiseau et al., 2016). based on Dryzek’s classification of environmental discourse leads to the identification of three interrelated patterns: (1) scarcity and limits, (2) means and ends, and (3) reductionism and unity. So it can be concluded that the application of LOC to the CSR strategy which is part of SD can also have a similar effect on improving the performance of the green economy which is called green performance. and social and its application can also be the foundation for policy making or are called

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From the results of research involving factors that influence the application of the green economy concept which is proxied by green performance, further research is carried out with different samples in the Indonesian context to obtain stronger and broader results.

Green reward systems motivate employees and help elicit employees' environmental performance (Teixeira et al., 2012). Reward programs help create, maintain and motivate staff for good performance and recognize the need for environmental protection (Lindström & Vanhala, 2011). Several studies have shown that organizations can gain positive environmental performance by offering various types of rewards such as letters of commendation, promotions, career advancement, bounces, cash, gifts among others (Opatha & Arulrajah, 2014). Employee involvement in GHRM in the company includes three main processes: First, by utilizing staff knowledge through exposure to the firm's operational procedures; second, by empowering employees to advance ideas to improve environmental performance (Govindarajulu & Daily, 2004) and third, by instituting a culture that supports the company. So that the second hypothesis in this study can be formulated as follows:

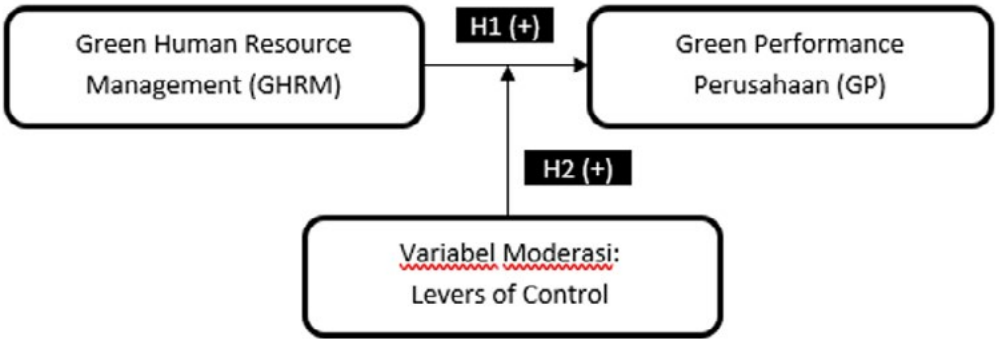
H1: Green Human Resources Management has a positive effect on the Company's Green Performance

So it can be concluded that the application of LOC to the CSR strategy which is part of SD can also have a similar effect on improving the performance of the green economy which is called green performance. So that the first hypothesis in this study can be formulated as follows:

H2: The implementation of Levers of Control (LoC) improves the relationship between Green Human Resources Management and the Company's Green Performance

RESEARCH METHODS

This study used a quantitative method by taking primary data from 111 respondents representing limited liability companies (PT) and state-owned enterprises (BUMN). Questionnaire data will be processed using the PLS-SEM method. The independent variable (X) in this study is green human resources management. Adopted from (Jabbour, 2015; Muisyo & Qin, 2021; Renwick et al., 2013; Roscoe et al., 2019; Zhu et al., 2005), the dependent variable (Y) is the company's green performance. Adopted from: Yusr et al., (2020), with a variable moderating the application of levers of control. Adopted from: (Adi & Sukmawati, 2020; Baird et al., 2019; Bedford, 2015; Henri, 2006 ; Widener, 2007), while the conceptual framework of this research is as follows:



RESULTS & DISCUSSION

Characteristics of Respondents

From the day of this study, the characteristics of the respondents were seen as follows:

Table 1. Respondent Characteristics

Characteristics	Criteria	Frequency	Percentage
Age	22 - 30 Years	105	91%
	31 - 35 Years	6	5%
	36 - 40 Years	2	2%
	41 - 50 Years	2	2%
	Total	115	100%
Gender	Man	30	26%
	Woman	85	74%
	Total	115	100%

Education	S1	92	80%
	S2	9	8%
	SMA/SMK	14	12%
	Total	115	100%
Length of work	< 2 years	12	10%
	25 years	85	74%
	5 - 10 Years	14	12%
	11 - 15 Years	1	1%
	> 15 Years	3	3%
	Total	115	100%

Source: Obtained by researchers, 2023

Based on age, most of the respondents were aged 22-30 years with a percentage of 91% and the smallest percentage was 2% aged 36-40 years and 41-50 years. This means that the talents who are members of the talent pool fall into the young and millennial category. In addition, based on gender, the number of female respondents was 74% compared to 26% of male respondents. Furthermore, the level of education shows that most of the respondents have an undergraduate level of education (Strata 1) of 80%, the rest are Masters (Strata 2) of 8% and high school equivalent of 12%. This means that the level of education of the respondents is quite good because they have completed undergraduate/ equivalent or even postgraduate education.

Validity Test Results

The validity test aims to measure questionnaire questions that must be discarded or replaced because they are considered irrelevant. Instrument items are considered valid if more than 0.5. Following are the results of the validity test of the study:

Table 2. Validity Test Results

Indicator	Statement	Loading Factor	Information
GRS1	I am interested in information about the company's environment, activities and reputation.	0.631	Valid (can be used)
GRS2	My company is considering employees with higher environmental sustainability knowledge to hire.	0.764	Valid (can be used)
GRS3	The HR department selects employees who are willing to be involved with the company's Environmental Management activities.	0.650	Valid (can be used)

Indicator	Statement	Loading Factor	Information
GTD1	My company does a lot of environmental training for employees.	0.738	Valid (can be used)
GTD2	Providing training to employees on the ecological impact of company activities is important to my company.	0.748	Valid (can be used)
GTD3	The company's HR department provides employees with an ongoing, relevant and effective environmental training program.	0.841	Valid (can be used)
GAP1	The company's HR department sets clear goals on green practices for each employee.	0.855	Valid (can be used)
GAP2	My company evaluates employee performance based on achievement of environmental goals.	0869	Valid (can be used)
GAP3	Employees' individual environmental performance is monitored by the HR Manager in my company.	0.637	Valid (can be used)
GRPS1	Employees with higher environmental performance ratings receive non-monetary rewards such as public recognition, praise, gifts and time off.	0.616	Valid (can be used)
GRPS2	Employees with higher environmental performance ratings receive monetary rewards such as cash, premiums and bonuses.	0.501	Valid (can be used)
GRS3	Employees who are judged to have environmental initiatives are promoted to motivate other employees.	0.650	Valid (can be used)
GPEI1	Employees are involved in Environmental Management Activities in the Company.	0.832	Valid (can be used)

Indicator	Statement	Loading Factor	Information
GPEI2	Employees are involved and empowered to provide input regarding environmental management.	0891	Valid (can be used)
GPEI3	The management of the company observes the knowledge of employees for the purpose of promotion to the level of leader / leader.	0.501	Valid (can be used)
GP1	My company's production process effectively reduces the emission of harmful substances or waste.	0.815	Valid (can be used)
GP2	My company's production process processes waste and emissions recycling which allows it to be processed and reused.	0.843	Valid (can be used)
GP3	My company's production process reduces the use of water, electricity, coal, or oil.	0.789	Valid (can be used)
GP4	My company's production process reduces the use of excessive raw materials.	0.895	Valid (can be used)
GP5	My company uses environmental technology to preserve the environment.	0.882	Valid (can be used)
GP6	My company selects materials for its production process that produce the least pollution.	0.775	Valid (can be used)
GP7	My company selects materials for production processes that consume the least amount of energy and resources.	0892	Valid (can be used)
GP8	My company renews and designs eco-friendly packaging for existing and new productions. (eg: less paper and plastic material used)	0893	Valid (can be used)

Indicator	Statement	Loading Factor	Information
GP9	My company carefully considers whether the product/material is easily recycled, reused, and biodegradable for product development or design.	0.871	Valid (can be used)
BES1	My company has a mission that embodies the core values of the organization.	0.829	Valid (can be used)
BES2	The supervisor/ management in my division informs the employees of the company's core values.	0896	Valid (can be used)
BES3	I apply the core values of the organization in carrying out my work.	0.872	Valid (can be used)
BES4	The company's mission inspires me in carrying out my work.	0.809	Valid (can be used)
BOSS1	I know the company's code of ethics well.	0.807	Valid (can be used)
BOSS2	The code of ethics in my company provides an explanation of the behaviors that employees must avoid while at work.	0.715	Valid (can be used)
BOSS3	The code of ethics in my company defines the behavior that employees must adopt while at work.	0.756	Valid (can be used)
BOS4	My company informs employees about occupational risks to avoid.	0.886	Valid (can be used)
BOS5	My company stipulates sanctions or penalties when employees are involved in activities that have a bad risk.	0.501	Valid (can be used)
DS1	I always "update" company developments to support the achievement of company goals.	0.713	Valid (can be used)

Indicator	Statement	Loading Factor	Information
DS2	My company determines the planning of work activities to be carried out in accordance with the strategic plan.	0.848	Valid (can be used)
DS3	My company monitors performance results.	0.824	Valid (can be used)
DS4	My company implements a process of comparing performance results to targets.	0898	Valid (can be used)
DS5	My company evaluates performance results.	0.747	Valid (can be used)
IS1	My company provides ongoing active discussions between superiors, subordinates and co-workers about challenges faced based on the latest data, and determines the follow-up actions.	0.528	Valid (can be used)
IS2	My company provides active discussions that are used as a means of developing work plans that are being carried out.	0.635	Valid (can be used)
IS3	I understand well the critical factors for business success.	0.795	Valid (can be used)
IS4	In my company, Senior Manager or equivalent looks after the daily performance of each staff/ employee.	0.749	Valid (can be used)
IS5	Senior Manager or equivalent communicates well the key strategies for dealing with changes in the business environment	0.541	Valid (can be used)

The table above explains that each variable indicator still has a Pearson correlation value greater than 0.50. This shows that the indicators used are appropriate for measuring what should be measured and can reveal data from the variables studied appropriately.

Reliability Test Results

The reliability test is able to show the extent to which the instrument can be trusted and expected. The value of an instrument is said to be reliable if the Cronbach Alpha value is more than 0.6. The results of the reliability test can be seen in the following table:

Table 3. Reliability Test Results

Research variable	Indicator	Composite Reliability (>0.70)	Information
Green Human Resources Management	15 Indicators	0.934	Reliable
GreenPerformance	9 Indicators	0.952	Reliable
Levers of Control	14 Indicators	0.959	Reliable

Table 3 above explains that the Cronbach's Alpha value for each variable is > 0.6. This shows that the measuring tool will provide consistent results if the measuring tool is used again to examine the same object.

Results of Hypothesis Testing (Path Analysis)

Based on the results of calculating the regression coefficient, error value and total determination, it can be seen in the path analysis model diagram as shown in Figure 2 as follows:

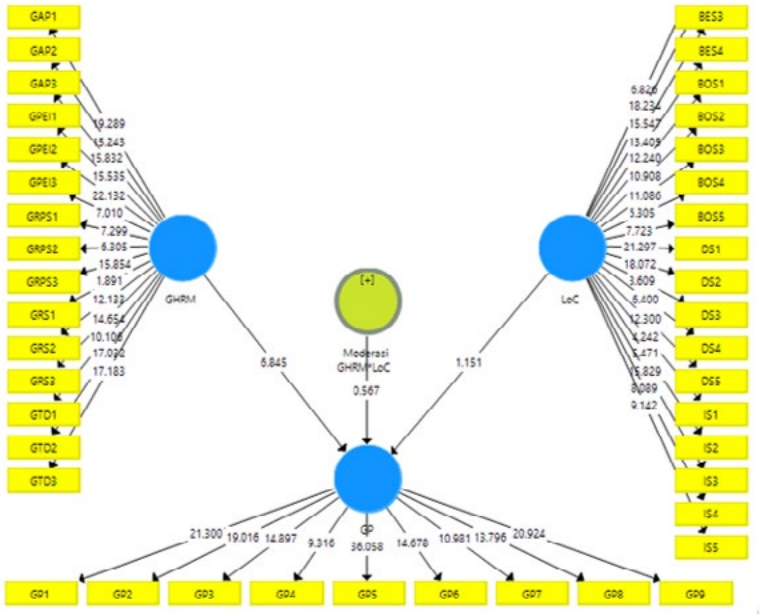


Figure 2. Path Analysis

Based on the results of the path coefficients in the research hypothesis, it can be described as a causal relationship between green human resources management variables and green performance and the moderating influence of the levers of control which is summarized in the calculations as follows:

Table 4. Path Analysis Results

Influence	Path coefficient	t Count ≥1.96	P Values <0.05	Conclusion
H1 : GHRM -> GP	0.587	6,845	0.000	Significant
H2 : GHRM*LoC Moderation -> GP	0.056	0.567	0.571	Not significant

Information:
GHRM : Green Human Resources Management
GP : Company Green Performance
LoC : Levers of Control

Testing the hypothesis for direct effect explains the influence between exogenous variables and endogenous variables, namely the variable H1: Green Human Resources Management has a positive effect on Company Green Performance and H2: Implementation of Levers of Control (LoC) does not increase the relationship between Green Human Resources Management and Company Green Performance. The detailed discussion will be explained in the following sections:

Analysis of the Effect of Green Human Resources Management on the Company's Green Performance

Based on table 4 and figure 2, it can be seen that the direct influence of the green human resources management variable has a significant influence on the company's green performance with a path coefficient of 0.587 and a tcount of 6.845. These results indicate that the tcount value is higher than the specified critical limit value of 1.96 with a p-value of 0.000. Based on these results it can be concluded that green human resources management has a significant positive effect on the company's green performance in other words, the hypothesis is accepted.

The results of this study support previous research conducted by (Muisyo & Qin, 2021), (Teixeira et al., 2012), (Lindström & Vanhala, 2011), and (Opatha & Arulrajah, 2014). Mishra et al., 2014 research entitled Green HRM: innovative approach in Indian public enterprises that the application of GHRM in companies shows the company's orientation towards environmental protection, one of the things that is done is by carrying out a series of Green practices in HRM activities. In general, the implementation of GHRM has broader benefits not only for internal but also external stakeholders, this is reflected in the GHRM variable indicators which show concern for environmental sustainability by increasing employee motivation, knowledge and abilities. Besides that,

In parallel, these activities can support the company's mission which is oriented towards environmental protection through employee awareness and activities as the driving force of the company's operations. Employee involvement in GHRM in the company includes three main processes: First, by utilizing staff knowledge through exposure to the company's operational procedures; second, by empowering

employees to advance ideas to improve environmental performance (Govindarajulu & Daily, 2004) and third, by instituting a culture that supports the company.

The GHRM variable indicator item with the highest score is "I am interested in information about the environment, activities and company reputation" which shows that employees show a high interest in the environment and company reputation so that it can increase employee motivation in implementing environmental initiatives, but based on perceptions respondents, it is necessary to carry out adequate environmental training for employees so that the motivation that has previously been formed can materialize into abilities. In addition, respondents' perceptions indicate that what will undermine the ability and opportunity of employees to continue improving environmental initiatives is the low level of rewards, both monetary and non-monetary, for employees who have higher environmental performance ratings.

Analysis of the Implementation of Levers of Control (LoC) improves the relationship between Green Human Resources Management and the Company's Green Performance.

Based on table 4 and figure 2, it can be seen that the direct effect of the levers of control moderating variable with green human resources management has no significant effect on the company's green performance with a path coefficient of 0.056 and a tcount of 0.567. These results indicate that the tcount value is lower than the specified critical limit value of 1.96 with a p-value of 0.571. Based on these results it can be concluded that the application of levers of control does not improve the relationship between green human resources management and green company performance, in other words, the hypothesis is rejected.

The results of this study indicate that the application of levers of control in companies has not directly increased the influence of green human resources management and green performance. Several things that can be explained are because the implementation of the levers of control is a tool for communicating and controlling organizational strategy effectively between work units or individuals within an organization that has been introduced since 1994 by Simons. The implementation of this strategy is fundamental and tends to be mandatory, so that in general it is carried out by most companies, both those with high and low environmental awareness orientation.

Based on the statistical analysis of the respondents' answers, the levers of control variable has the highest average value. This could be due to the application of levers of control in a company which is fundamental and is used by the majority of companies of all sizes. However, the implementation has not internalized the principles of environmental initiatives or orientation in the company. Items that read "My company evaluates performance results" have the highest value, but when coupled with the response to the GHRM variable, the performance evaluation has not been effectively used to reward employees with higher environmental performance ratings.

Supplementary Analysis

In addition to conducting the main analysis test, namely testing the hypothesis, an additional analysis is carried out which presents an analysis of each dimension of the levers of control variable, which is described in the following table:

Table 5. Path Analysis Results Supplementary Analysis

Influence	Path coefficient	t Count ≥1.96	P Values <0.05	Conclusion
BES-LoC *GHRM -> GP	0.040	0.403	0.687	Not significant
BOS-LoC*GHRM -> GP	0.053	0.544	0.586	Not significant
DS-LoC*GHRM -> GP	0.060	0.625	0.532	Not significant
IS-LoC*GHRM -> GP	0.072	0.716	0.475	Not significant

Information:
GHRM : Green Human Resources Management
GP : Company Green Performance
LoC : Levers of Control
BES : Belief System
BOS : Boundary System
DS : Diagnostic Systems
IS : Interactive System

From the results of the additional analysis performed, it can be seen that each dimension of the control system has no moderating influence on the relationship between green human resources management and green performance.

CONCLUSIONS & SUGGESTIONS

Conclusion

The conclusion that can be drawn from the results of the research based on the research questions is that Green human resources management has a positive and significant impact on the company's green performance, meaning that the application of management to company resources that leads to environmental care initiatives can improve the company's green performance.

The implementation of the levers of control does not affect the improvement of the relationship between the role of green human resources management and the company's green performance, meaning that the implementation of the levers of control, even though they get a good average score, does not directly affect the improvement of the company's green performance.

Based on additional analysis by separating the control dimensions from the levers of control to moderate the effect of green human resources management on the company's green performance, the results show that there is no moderating effect of each of these control systems.

In addition, things that can be noticed from the results of testing and hypothesis testing as a whole are that to improve green performance companies need good human resource management by instilling environmental initiatives, besides that, organizations can strengthen this understanding by implementing control systems, especially trust and interactive control system.

Suggestion

1. Based on the results of the study, the application of levers of control has not been able to increase the effect of implementing HR green management on corporate green performance. suggest that companies can apply all dimensions of the levers of control such as incorporating environmental initiatives into the company's core values, adding an environmentally oriented corporate code of ethics, making the company aim to increase environmental initiatives, and providing more active discussions between superiors and related employees with the challenges faced mainly related to improving green performance.

2. In addition, based on respondents' perceptions, the average value for the green human resources management variable indicator is in the range of 3.71 for green human resources management, this value still tends to be low so that it can be said that the implementation of green human resources management has not been well felt by employees. For this reason, it is suggested that companies can be more active and focus on implementing GHRM, especially in conducting environmental initiative training, implementing environmental performance assessments, monitoring employee environmental performance by managers or supervisors.

3. As with the GHRM variable, the dependent variable, namely the company's green performance, also has a low average range of 3.67. This means that the company's green performance has not yet reached a good point and needs to be improved in a number of ways, such as reducing the use of water, electricity, bricks and oil in the production process, recycling waste and emissions, using environmentally-based technologies, and considering materials. easy to recycle for product development or design.

4. Future research can expand the research model not only limited to the 3 variables contained in this study, other variables that can be used such as green supply chain management, company size, corporate culture, and others.

5. Future research can add other research methods such as qualitative methods by conducting in-depth interviews and analyzing answers in the form of suggestions from respondents. Thus the research results can be known in more depth.

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