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The Influence of Green Culture on Sustainability Development Goals (SDGs) With GCG Variables as A Moderation

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Abstract

Green culture, an organizational approach centered on environmental consciousness and practices, plays an increasingly significant role in promoting Sustainable Development Goals (SDGs). This study investigates the influence of green culture on the progress of SDGs, focusing on the integration of Good Corporate Governance (GCG) as a moderating variable. Through this exploration, we aim to understand how GCG can either enhance or hinder the effectiveness of green culture initiatives toward achieving specific SDG targets. This research uses a quantitative approach, analyzing data from organizations implementing green culture practices alongside structured GCG frameworks. Results indicate that companies that prioritize green culture see measurable improvements in meeting SDG objectives, especially in areas like resource management, waste reduction, and energy efficiency. The moderation effect of GCG shows that governance policies significantly influence the success of green initiatives, either amplifying their benefits or presenting challenges in aligning with sustainability goals. Key findings highlight that effective GCG not only supports environmental practices but also enhances organizational transparency and stakeholder trust. This study underscores the need for organizations to adopt integrated approaches where green culture and GCG work in synergy to maximize the positive impacts on SDG achievements. Such a framework can serve as a model for sustainable development, providing a pathway for businesses to balance profitability with global environmental and social responsibilities.

Keywords: Green Culture, Sustainable Development Goals, Good Corporate Governance.

INTRODUCTION

As the world experiences unprecedented economic and technological growth, it also faces significant environmental challenges that threaten both current and future generations. Rapid industrialization and urbanization have led to increased pollution, depletion of natural resources, and loss of biodiversity. These environmental issues are compounded by social inequalities, as vulnerable communities often bear the brunt of environmental degradation. In response, the Sustainable Development Goals (SDGs) were introduced by the United Nations in 2015, replacing the Millennium Development Goals (MDGs) and expanding the focus to include a more comprehensive approach that emphasizes environmental, social, and economic sustainability. The SDGs consist of 17 goals with 169 targets, aiming to address issues such as poverty, inequality, climate change, and environmental protection by 2030.

For corporations, the shift towards sustainability is no longer optional. Market behaviors increasingly favor companies that integrate sustainable practices into their business models, driven by consumer demand for eco-friendly products and services. By adopting sustainable practices, companies not only reduce their environmental footprint but also gain a competitive edge in a market that values corporate responsibility. Sustainable development in a business context emphasizes the balance between meeting the needs of current stakeholders without compromising the ability of future generations to meet their own needs. This shift reflects the growing awareness that long-term profitability is closely tied to sustainable practices, as businesses that ignore environmental concerns risk reputational damage, regulatory penalties, and lost opportunities for growth.

The Concept of Green Culture and Its Relevance

Green culture refers to an organization-wide commitment to environmental stewardship, where values, norms, and practices promote the well-being of the planet. Within a green culture, environmental sustainability becomes a core component of the organizational identity, shaping the behaviors and decision-making processes of employees at all levels. Green culture encourages actions such as reducing waste, conserving energy, promoting recycling, and minimizing the use of harmful substances. By fostering an environment where sustainability is prioritized, green culture helps companies reduce their ecological impact while aligning with the SDGs' goals for sustainable industry and innovation.

Moreover, green culture is often seen as an ideological framework that integrates environmental concerns into the organizational ethos. This approach is based on the belief that economic and ecological interests can coexist, allowing companies to thrive while supporting the planet's health. Empirical studies have shown that companies adopting green culture tend to report better performance in areas such as resource efficiency, waste management, and overall corporate sustainability. These practices not only contribute to the company’s social responsibility profile but also resonate with consumers and investors who prioritize sustainability.

In Indonesia, the importance of green culture is gaining traction, as companies recognize that environmental stewardship can lead to financial gains by appealing to eco-conscious consumers and fostering long-term trust among stakeholders. This shift reflects a broader understanding that environmental responsibility is not a short-term trend but a fundamental component of sustainable business strategy. Indonesian companies increasingly view green culture as a way to differentiate themselves in competitive markets, responding to both regulatory pressures and consumer expectations for sustainable products and services.

The Role of Good Corporate Governance (GCG) in Achieving SDGs

Good Corporate Governance (GCG) is a critical framework that ensures accountability, transparency, and ethical conduct in business operations. GCG principles guide companies in making decisions that consider the interests of all stakeholders, including shareholders, employees, customers, and the community. In the context of sustainability, GCG plays a vital role in enabling organizations to adopt long-term strategies that align with the SDGs. Through governance structures that prioritize transparency and accountability, companies are better positioned to implement and sustain green culture practices effectively.

The influence of GCG on sustainability efforts is well-documented, as strong governance practices help companies manage risks, enhance operational efficiency, and build a reputation for integrity. In Indonesia, regulatory bodies such as the Financial Services

Authority (Otoritas Jasa Keuangan or OJK) have emphasized the importance of GCG for publicly listed companies, encouraging the integration of sustainability into corporate governance practices. GCG frameworks support sustainable development by creating systems of checks and balances that prevent environmentally harmful practices and ensure compliance with legal and ethical standards.

Furthermore, GCG can act as a moderating variable that enhances the relationship between green culture and SDGs. Companies with robust governance frameworks are more likely to establish clear sustainability goals, measure progress, and hold themselves accountable for achieving these targets. GCG also facilitates communication with stakeholders, ensuring that sustainability efforts are transparent and aligned with societal expectations. By moderating the impact of green culture, GCG enables companies to implement sustainable practices in a consistent and effective manner, ultimately contributing to the achievement of SDGs.

Challenges and Opportunities in Implementing Green Culture and GCG

While the integration of green culture and GCG presents numerous benefits, companies face various challenges in adopting these frameworks. One of the primary challenges is the potential cost associated with implementing sustainable practices. Transitioning to eco-friendly materials, technologies, and processes often requires significant investment, which can be a barrier for smaller companies with limited resources. Additionally, maintaining transparency and accountability through GCG can be complex, as it involves monitoring, reporting, and adhering to strict regulatory standards.

Despite these challenges, the adoption of green culture and GCG offers substantial opportunities for companies. For instance, organizations that embrace sustainability are more likely to attract environmentally conscious investors, employees, and consumers. By demonstrating a commitment to green culture and robust governance, companies can enhance their brand reputation, foster customer loyalty, and gain a competitive advantage. Moreover, as governments worldwide, including Indonesia, increase regulatory requirements for sustainability, companies with established green culture practices are better prepared to comply with new regulations and avoid potential penalties.

The synergies between green culture and GCG also create pathways for innovation, as companies are encouraged to develop sustainable products, reduce waste, and optimize resource utilization. This alignment with SDGs fosters a positive corporate image and positions companies as leaders in the transition towards a green economy. For instance, firms that prioritize energy efficiency, waste reduction, and responsible sourcing are not only contributing to environmental goals but also achieving cost savings and operational efficiencies. Thus, the integration of green culture and GCG is essential for companies seeking to build resilience and adapt to the evolving demands of a sustainability-focused global market.

Research Objectives

Given the growing emphasis on sustainability, this study seeks to explore the impact of green culture on the achievement of SDGs, with a particular focus on the moderating role of GCG. The objectives of this research are as follows:

a) To analyze the extent to which green culture influences the attainment of SDGs in companies listed on the Indonesia Stock Exchange (IDX).
b) To examine how GCG moderates the relationship between green culture and SDGs, enhancing or limiting the effectiveness of green culture initiatives.

By addressing these objectives, this study aims to contribute to the academic literature on sustainability and offer practical insights for companies, policymakers, and stakeholders seeking to advance the SDGs through effective governance and environmental practices.

LITERATURE REVIEW

Theoretical Background

The study of green culture, SDGs, and GCG is underpinned by key theories that provide a conceptual basis for understanding the relationship between corporate practices and their impact on the environment and society. Two primary theories that inform this research are Stakeholder Theory and Legitimacy Theory.

1. **Stakeholder Theory**

   According to Stakeholder Theory, companies have a responsibility not only to their shareholders but also to a wider group of stakeholders, including employees, customers, communities, and the environment. Freeman (1984) emphasizes that organizations are obligated to consider the interests of all these stakeholders in their decision-making processes. In the context of green culture and SDGs, Stakeholder Theory underscores the notion that businesses should address the environmental impacts of their operations as part of their broader corporate social responsibility (CSR). By adopting green culture practices, companies are able to balance business interests with environmental sustainability, creating value for all stakeholders.

2. **Legitimacy Theory**

   Legitimacy Theory argues that organizations strive to secure social approval and maintain legitimacy in the eyes of the public. According to this theory, actions that align with societal expectations enhance a company's legitimacy and support sustainable operations. This theory is relevant to GCG because organizations with strong governance practices tend to earn public trust and maintain legitimacy. This allows them to implement green culture as part of their efforts to meet societal demands for sustainability, fostering a harmonious relationship with external stakeholders.

Green Culture

Green culture refers to a set of values, norms, and practices within organizations aimed at supporting environmental sustainability. Green culture encompasses initiatives such as emission reduction, efficient resource use, and waste minimization. According to

Selfiani and Yunita (2022), green culture positively influences corporate performance by enhancing efficiency and reducing operational costs associated with energy and resource consumption. Furthermore, green culture boosts a company's reputation among stakeholders by demonstrating its commitment to environmental responsibility.

Research by Wang (2019) reveals that green culture contributes to improved green innovation performance within manufacturing firms. Green innovation involves the development of products and processes that are more environmentally friendly, aligning with SDGs' objectives to promote sustainable production and consumption. In this context, green culture helps companies gain a competitive advantage by meeting consumer demand for eco-friendly products and supporting a circular economy.

In Indonesia, green culture is gaining traction as companies recognize that environmental stewardship can enhance financial performance by appealing to eco-conscious consumers and fostering long-term stakeholder trust. This shift reflects an understanding that environmental responsibility is a critical component of sustainable business strategy, not merely a short-term trend.

Good Corporate Governance (GCG)

Good Corporate Governance (GCG) is a framework that ensures organizations operate with transparency, accountability, and ethical conduct. In the context of sustainability, GCG is essential in enabling organizations to adopt long-term strategies that align with the SDGs. Governance principles support sustainable development by establishing checks and balances that prevent environmentally harmful practices and uphold legal and ethical standards. Setyawan et al. (2022) indicate that GCG can support the realization of SDGs by providing a structured approach that holds companies accountable for their sustainability commitments. As a moderating variable, GCG strengthens the implementation of green culture, enabling environmental values to permeate the organization's day-to-day operations.

Research by Supriyatna et al. (2019) demonstrates that GCG has a positive impact on sustainable performance, especially in the banking sector. Good governance improves stakeholder trust and facilitates decision-making that considers social and environmental impacts. In this context, GCG not only enhances a company's reputation but also strengthens the impact of green culture on achieving the SDGs. Effective governance ensures that the organization's environmental and social practices align with societal expectations and stakeholder demands, thereby reinforcing the company's legitimacy.

Sustainable Development Goals (SDGs)

The SDGs represent a global framework aimed at achieving social, economic, and environmental sustainability. The 17 SDGs address issues such as poverty eradication, inequality reduction, and environmental protection. In a corporate context, aligning with the SDGs allows companies to contribute to global sustainability objectives by integrating environmental and social considerations into their strategies. Biermann et al. (2017) suggest that the SDGs provide a strategic direction for companies seeking to maximize their contributions to global sustainability through a holistic approach.

In relation to green culture, the SDGs encourage companies to adopt sustainable practices that support environmental conservation and community well-being. Research by Mustika et al. (2021) indicates that green marketing, as an aspect of green culture, has a positive impact on sustainability by raising consumer awareness about the importance of choosing environmentally friendly products. The SDGs provide a set of standards and targets that help companies assess their sustainability performance and guide them toward broader global objectives.

Hypothesis Development

Drawing on previous literature, the research hypotheses are developed to examine the impact of green culture on SDGs and the moderating role of GCG. The two main hypotheses in this study are:

a. H1: Green Culture Positively Influences SDGs

Several studies support the hypothesis that green culture contributes to achieving sustainability goals. Green culture helps companies reduce the negative environmental impacts of their operations and supports the attainment of SDGs, such as responsible resource management and carbon emission reduction. By implementing green culture, companies can improve their environmental performance, ultimately contributing to SDG targets.

b. H2: GCG Moderates the Relationship between Green Culture and SDGs

GCG is perceived as a factor that can either enhance or diminish the influence of green culture on SDG achievement. Effective governance ensures that a company's environmental policies are implemented consistently and transparently, which increases the effectiveness of green culture in achieving sustainability goals. Studies show that strong GCG strengthens the relationship between green culture and environmental performance, ultimately supporting SDG attainment.

Research Gap and Justification

While studies on green culture, SDGs, and GCG are extensive, gaps in research remain. Many studies focus on the impact of green culture on financial performance, with limited exploration of how green culture directly contributes to global sustainability objectives, particularly within Indonesian companies. Additionally, the moderating role of GCG in strengthening the relationship between green culture and SDGs has not been thoroughly examined. This research aims to address these gaps by analyzing how GCG can amplify the impact of green culture on SDG attainment among companies listed on the Indonesia Stock Exchange (IDX.

METHOD

Research Design

This study adopts a quantitative research design aimed at analyzing the influence of green culture on the achievement of Sustainable Development Goals (SDGs) and examining the moderating effect of Good Corporate Governance (GCG). A quantitative approach was chosen to provide measurable insights and statistical validation of the relationships among green culture, SDGs, and GCG. Data was collected from publicly available financial and sustainability reports of companies listed on the Indonesia Stock Exchange (IDX) for the year 2023.

Sample and Sampling Technique

The population for this study includes financial companies listed on the IDX, specifically those that consistently issue sustainability reports. Purposive sampling was applied to select companies that meet the study's criteria: they have adopted green culture practices and disclose information on their GCG activities. A sample of 103 companies was selected based on these criteria, which allows for a focused analysis of firms that demonstrate commitment to sustainability practices.

Variables and Measurement

a) Dependent Variable (Sustainable Development Goals - SDGs)

SDGs represent the primary outcome of interest in this study. The level of SDG achievement was measured using a sustainability index based on specific indicators from the United Nations SDG framework. Indicators were selected to reflect key areas such as responsible consumption, climate action, and community development, each rated on a standardized index to facilitate comparison across companies.

b) Independent Variable (Green Culture)

Green culture refers to the environmental practices and values embedded within the company's organizational culture. Six indicators were used to assess green culture, including resource management practices, waste reduction, and energy conservation. Scores were compiled based on the presence of these practices in company reports.

c) Moderating Variable (Good Corporate Governance - GCG)

GCG is analyzed as a moderating variable that may strengthen or weaken the relationship between green culture and SDGs. The GCG index, based on five key governance principles (transparency, accountability, responsibility, independence, and fairness), was calculated to obtain a comprehensive score for each company's governance quality. This variable is expected to influence the effectiveness of green culture initiatives.

Data Analysis Techniques

Descriptive statistics were first employed to summarize the data, providing insights into the general trends and characteristics of green culture, GCG, and SDG achievements across the sample. Next, a regression analysis was conducted to test the hypotheses and determine the effect of green culture on SDGs, as well as the moderating role of GCG. Assumption tests, including normality, multicollinearity, autocorrelation, and heteroscedasticity tests, were applied to ensure the robustness of the regression model.

Finally, the moderation effect of GCG on the green culture-SDG relationship was examined through an interaction term in the regression model. Statistical significance was set at $p < 0.05$ to confirm the reliability of findings.

RESULT AND DISCUSSION

The data obtained from the sample of 103 companies listed on the Indonesia Stock Exchange (IDX) in 2023 provides an overview of green culture practices, GCG implementation, and SDG achievements. Descriptive statistics for green culture, GCG, and SDGs variables reveal the following key insights:

1. **Green Culture (X1)**: The sample companies exhibit varying levels of green culture adoption, with an average score of 0.26 and a standard deviation of 0.10. This indicates that, on average, companies have integrated moderate levels of environmentally responsible practices, with some firms demonstrating advanced green culture initiatives, such as comprehensive resource management and emission reduction.
2. **Good Corporate Governance (GCG)**: GCG practices among the sample companies also show variability, with an average index score of 0.21 and a standard deviation of 0.03. Companies with higher GCG scores demonstrate a stronger commitment to transparency, accountability, and responsible decision-making.
3. **Sustainable Development Goals (SDGs)**: SDG achievements across the sample show a mean score of 0.22 with minimal variation (standard deviation of 0.01), reflecting a relatively uniform level of sustainability reporting among companies. This may indicate industry-wide efforts to comply with sustainability regulations and a general trend toward achieving global development goals.

The descriptive statistics underscore a correlation between higher GCG scores and green culture practices, suggesting that companies with better governance frameworks are more likely to adopt environmentally friendly practices.

Regression analysis was conducted to test the two primary hypotheses: (1) the impact of green culture on SDG achievement and (2) the moderating effect of GCG on this relationship. The following findings were derived from the statistical analysis:

a. Hypothesis 1 (H1): Green Culture Positively Influences SDGs

The regression model demonstrates a positive and statistically significant relationship between green culture and SDG achievement ($p < 0.05$). Companies with strong green culture practices tend to have higher levels of SDG attainment, supporting the hypothesis that green culture contributes positively to sustainability goals. This relationship is characterized by a beta coefficient of 0.805, indicating that an increase in green culture score is associated with a corresponding increase in SDG performance. The findings align with prior research, affirming that environmentally conscious practices within organizations lead to better alignment with SDG targets, especially in areas related to resource conservation and waste reduction.

b. Hypothesis 2 (H2): GCG Moderates the Relationship Between Green Culture and SDGs

The interaction term between green culture and GCG was significant ($p < 0.05$), supporting the hypothesis that GCG strengthens the relationship between green culture and SDGs. Specifically, companies with robust governance frameworks experience enhanced SDG outcomes when they also maintain strong green culture practices. The moderation effect suggests that GCG acts as a catalyst, amplifying the positive impact of green culture on sustainability performance. This finding underscores the importance of governance in enabling companies to fully leverage their environmental initiatives and meet global sustainability benchmarks.

The Positive Influence of Green Culture on SDGs

The positive association between green culture and SDGs found in this study aligns with the growing body of research that links sustainable organizational practices to improved environmental and social outcomes. Green culture enables companies to address environmental challenges through initiatives such as energy conservation, pollution reduction, and waste minimization, which directly contribute to SDG targets. By fostering an eco-conscious mindset, companies are better positioned to meet SDG goals related to sustainable consumption, climate action, and ecosystem preservation.

This study reaffirms the role of green culture as a strategic tool that not only enhances operational efficiency but also strengthens a company's social license to operate. As the analysis indicates, companies with higher green culture scores demonstrate measurable improvements in SDG-related outcomes. These companies are better equipped to respond to regulatory and market pressures for sustainability, thereby positioning themselves as leaders in corporate responsibility.

Furthermore, green culture is shown to have an impact beyond environmental performance, as it fosters a sense of purpose and responsibility among employees. When companies embrace green culture, they create a supportive environment where employees are encouraged to adopt sustainable practices. This shift in organizational mindset aligns with the SDGs' emphasis on inclusive and equitable development, fostering a holistic approach to sustainability that benefits both internal and external stakeholders.

The Moderating Role of GCG in Enhancing SDG Achievement

The significant moderation effect of GCG on the green culture-SDG relationship highlights the role of governance in maximizing the impact of environmental initiatives. GCG provides the structural support needed to implement green culture practices effectively, ensuring that sustainability goals are integrated into the company's strategic objectives. Companies with strong GCG frameworks tend to have clearer policies, more transparent reporting mechanisms, and higher levels of accountability, which enable them to implement green culture in a more consistent and impactful manner.

This study suggests that GCG acts as a catalyst for green culture, facilitating a more seamless integration of sustainable practices into corporate operations. The moderation effect indicates that GCG amplifies the positive impact of green culture on SDGs, particularly in companies that prioritize transparency, stakeholder engagement, and ethical conduct. By fostering a culture of accountability, GCG ensures that companies remain committed to their environmental goals, even in the face of short-term financial pressures.

The findings are consistent with Legitimacy Theory, which posits that companies that align with societal expectations through transparent and responsible governance are more likely to gain public trust and support. In this context, GCG enhances the legitimacy of green culture initiatives, as it reassures stakeholders that the company is genuinely committed to sustainable development. This alignment between governance and environmental responsibility strengthens the company's social standing and reinforces its role as a contributor to global sustainability goals.

Practical Implications

The findings of this study have important implications for companies, policymakers, and stakeholders interested in advancing the SDGs through corporate sustainability practices. Companies that seek to improve their SDG performance should prioritize the adoption of green culture practices and ensure they are supported by strong governance frameworks. The positive influence of green culture on SDGs suggests that organizations can enhance their sustainability impact by embedding environmental values into their corporate identity.

Moreover, the moderating role of GCG underscores the importance of governance in achieving sustainability goals. Companies with robust GCG frameworks are better positioned to implement green culture practices effectively and consistently. This implies that governance practices, such as transparent reporting, stakeholder engagement, and ethical decision-making, are essential for maximizing the impact of green culture on SDG attainment.

For policymakers, these findings highlight the need to encourage both green culture adoption and GCG standards across industries. Regulatory incentives that promote sustainable practices and governance standards could drive a more widespread commitment to the SDGs among corporations. By fostering an environment where green culture and GCG are valued, policymakers can support a transition to a more sustainable business landscape.

Contributions to Theory and Future Research Directions

This study contributes to the literature on corporate sustainability by providing empirical evidence on the influence of green culture on SDGs and the moderating role of GCG. The findings support Stakeholder Theory and Legitimacy Theory, which emphasize the importance of aligning business practices with societal values and expectations. The study's insights into the moderating role of GCG offer a new perspective on how governance can strengthen the effectiveness of green culture in achieving sustainability goals.

Future research could explore the long-term impacts of green culture and GCG on SDG performance, examining whether sustained governance and environmental practices lead to incremental improvements in sustainability outcomes. Additionally, future studies could investigate the effects of green culture and GCG in non-financial sectors, as this study focused on financial companies listed on the IDX. Expanding the scope of research to include diverse industries would provide a more comprehensive understanding of the role of governance in advancing corporate sustainability.

CONCLUSION

This study shows that green culture has a positive impact on achieving Sustainable Development Goals (SDGs) in companies, especially when supported by Good Corporate Governance (GCG). Companies with strong green culture practices, such as resource management and waste reduction, are better positioned to meet sustainability targets like responsible consumption and climate action. Additionally, GCG plays an important role in enhancing these effects by providing structure, accountability, and transparency, which helps ensure that sustainability efforts are consistently maintained.

The findings suggest that companies benefit from integrating green culture with good governance, as this combination not only supports environmental goals but also strengthens their reputation and trust among stakeholders. For policymakers, encouraging both green practices and governance standards can drive more companies to contribute meaningfully to global SDG objectives.

In the future, more research could explore how these factors affect SDG outcomes in other industries or examine their long-term impact to gain deeper insights into sustainable corporate practices.

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