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# GOOD CORPORATE GOVERNANCE, GREEN INOVATION AND SUSTAINABILITY PERFOMANCE

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**Abstract**
This study aims to examine the influence of Good Corporate Governance and Green Innovation on Sustainability Performance. This type of research is quantitative associative. The data used is secondary data obtained from the company's www.idx.co.id and website. The population in this study is companies that are members of the Sri Kehati Index Listed on the IDX for the period of 2019 – 2023. Meanwhile, the sample of this study was determined by the purposive sampling method so that 20 sample companies were obtained. The analysis method used is Panel Data Model Regression analysis. The results of this study show that Good Corporate Governance and Green Innovation have an effect on Sustainability Performance, Good Corporate Governance has an effect on Sustainability Performance and Green Innovation has an effect on Sustainability Performance.

Keywords: Good Corporate Governance, Green Innovation, Sustainability Performance

## 1. Introduction

The current business development is followed by climate change which makes the condition of the natural environment begin to erode, both due to natural factors and factors in the dredging of resources carried out by the company to achieve its targets. Globalization is bringing significant changes in the way companies operate and interact with stakeholders, while climate change has resulted in new demands on sustainable business practices. This puts companies around the world with the need to not only manage business risks and opportunities efficiently, but also to ensure that their operations contribute positively to environmental and social sustainability.

Maulida (2011) in Indawati (2023) defines sustainability as an integrated approach to company performance in several aspects. These aspects include environmental, social and economic aspects. Companies have the assumption that sustainability is related to the future and business is related to the present, sustainability is an integral part of short-term planning and long-term strategic planning of a company.

Sustainability performance also has to do with corporate governance. Good corporate governance can help companies achieve their sustainability goals. This is because good governance can increase the trust of stakeholders in management in carrying out their business activities. This is in accordance with what was conveyed by GRI.

The focus of the United Nations States, including the Unitary State of the Republic of Indonesia, in achieving sustainability goals is closely related to changing conditions or innovations that focus on the environment. Green Innovation according to Supriyanto et al. (2021) in Luluk Citrahartani (2023) is also called environmental innovation. Green innovation is considered a new idea in the form of products, services, processes and management systems that focus on environmental conditions. According to Nurrahma & Siradjuddin (2022), green innovation is a behavior taken to reduce the level of gas

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emissions in the greenhouse effect and is a new approach in the development of business activities by prioritizing the main focus on the application of systems, practices, or production processes that have the goal of minimizing effects that can harm the environment so that the quality of nature decreases.

## 2. Theoretical Background

### 2.1 Stakeholder Theory

Freeman and Reed (1983), as outlined by Kalbuana (2019), define a stakeholder as a group of people or individuals who have the ability to influence the achievement of an organization's goals or vice versa, influenced by the achievement of those goals. According to this theory, stakeholders will be responsible for the implementation of activities or activities managed by management. The information provided can or cannot be utilized by stakeholders, regardless of whether they are directly or indirectly involved in the organization's activities.

Ghozali and Chariri (2007), as quoted by Ruhiyat and Holiawati (2020), assert that companies bear the responsibility to provide benefits to their stakeholders, including creditors, shareholders, suppliers, customers, society, governments, analysts, and others. As a result, the company operates not only for its own benefit but also to meet the expectations and needs of its stakeholders.

Stakeholder Theory is indeed the right theoretical basis in this research. The concept of Good Corporate Governance in stakeholder theory emphasizes the importance of companies in managing good corporate governance. With good corporate governance, companies can manage the resources and potential owned by the company and can be the key in creating added value for the company and improving company performance that has a positive impact on stakeholders.

Through the implementation of good Corporate Governance, companies can show their commitment to providing satisfaction to the interests of stakeholders because good Corporate Governance can improve company performance. Stakeholders' theory provides a comprehensive understanding of the importance of stakeholder involvement in corporate decision-making and the company's efforts to meet stakeholder needs and expectations. Thus, stakeholders' theory will be the right theoretical basis in this study to analyze the influence of Good Corporate Governance on the company's sustainability performance.

### 2.2 Hypothesis Development

a. The Influence of Good Corporate Governance and Green Innovation on Sustainability Performance

The influence of Good Corporate Governance and Green Innovation on Sustainability Performance can be a complex topic and involves various interrelated factors. In relation to the influence on sustainability performance, these variables are quite related to each other. Good Corporate Governance and Green Innovation have a very complex relationship and all of them will follow how management chooses strategies based on business practices.

Good Corporate Governance can also affect the condition of the company's sustainability performance. By implementing good corporate governance, companies through management can determine business strategies that are in accordance with existing sustainability conditions. Review of Ethics in Business Practice Hamdani and MM (2016) in Safitri et al. (2022), Good Corporate Governance is defined as a system

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that directs and controls a company. The corporate governance process involves various aspects of the company's management role in maintaining balance and developing mechanisms to increase value for shareholders and meet the satisfaction of other stakeholders.

Meanwhile, Green Innovation is a strategy in creating new products or developing existing products with a focus on reducing environmental impacts. A study by Putri Fabiola & Khusnah (2022) identifies Green Innovation as an effort to cover customer needs while reducing environmental impact. The concept also includes the development of sustainable business processes, marketing methods, and activities Based on the explanation above, the researcher tries to make the following hypothesis:

*H1: Good Corporate Governance and Green Innovation Affect Sustainability Performance.*

b. The Influence of Good Corporate Governance on Sustainability Performance

Good Corporate Governance can also affect the condition of the company's sustainability performance. By implementing good corporate governance, companies through management can determine business strategies that are in accordance with existing sustainability conditions. Review of Ethics in Business Practice Hamdani and MM (2016) in Safitri et al. (2022), corporate governance is defined as a system that directs and controls a company. The corporate governance process involves various aspects of the company's management role in maintaining balance and developing mechanisms to increase value for shareholders and meet the satisfaction of other stakeholders.

This hypothesis is supported by the research of Holiawati, Ety and Sekar (2020) and the research of Safitri et al. (2022) that corporate governance has a positive effect on sustainability performance. Based on the results obtained when the company performs good governance, the company can improve the company's sustainability performance. Governance is a system in which the company is directed and controlled, which means that governance is internal control. So that when governance is carried out properly, it will have a good impact on the achievement of the company's sustainability performance. This view is in line with the Stewardship Theory, which states that the management of a company acts as a manager or stakeholder who is responsible for running the company in good faith and paying attention to the interests of shareholders and other stakeholders. In this context, good corporate governance encourages management to act as a responsible steward and commit to the long-term sustainability of the company. Based on the explanation related to Good Corporate Governance and previous research, the researcher will make the following hypothesis:

*H2: Good Corporate Governance Affects Sustainability Performance.*

c. The Effect of Green Innovation on Sustainability Performance

Green Innovation is a strategy in creating new products or developing existing products with a focus on reducing environmental impact. A study by Putri Fabiola & Khusnah (2022) identifies Green Innovation as an effort to cover customer needs while reducing environmental impact. The concept also includes the development of sustainable business processes, marketing methods, and activities.

In previous research from William Edy Putra (2022), it was stated that Green Innovation has a significant positive impact or influence on the sustainability performance of a company. Companies that innovate the company's operational conditions both in terms of products and from other general operational activities can have a significant impact on the sustainability of a company, both in terms of social,

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economic and natural aspects. Based on the explanation above, the researcher tries to make the following hypothesis:
*H3: Green Innovation Affects Sustainability Performance*

## 3. Methods

This study uses a quantitative approach using an associative method that aims to analyze and find out related to the relationship between variables carried out through hypothesis testing. The quantitative approach is an approach that uses data in the form of numbers in statistical analysis, while according to the explanation, this research is research that aims to find out the relationship between two or more variables through hypothesis testing. Based on the level of explanation of the position of the variables, this research is associative clause, that is, research that seeks causal relationships, namely independent variables to dependent variables.

This research was conducted on Sri Kehati companies in 2019-2023. The Indonesia Stock Exchange (IDX) was chosen as the research site because the Indonesia Stock Exchange (IDX) is the first exchange in Indonesia, which is considered to have complete data and has been well organized. The data of this research was taken through the official website www.idx.co.id based on objective considerations in accordance with the research objectives because the data used by the author was not obtained directly from the company. The research variables used in this study are Dependent and Independent Variables.

### 3.1 Data Collection Techniques

The data used in this study is secondary data. According to Ghozali (2018), secondary data is a type of research data obtained indirectly through intermediary media. Usually, secondary data is in the form of evidence, records, or historical reports that have been compiled for publication or unpublished. In this study, the secondary data used was obtained from sources such as the Indonesia Stock Exchange (IDX) website or the annual sustainability report of companies listed on Sri Kehati in the 2019-2023 period

### 3.2 Data Analysis Techniques

The research model used by the researcher in this study is the Panel Data Regression Model. Basically, regression analysis is a study that focuses on the relationship between dependent variables (dependent variables) and one or more independent variables (explanatory or independent variables). The main purpose of this analysis is to estimate or predict the average population or median value of the dependent variable based on the known information from the independent variable (Ghozali, 2018).

$Yit = \beta 0 + \beta 1X1it + \beta 2X2it + t\ eit$

Information:

| | |
|---|---|
| Yit | : Sustainability Performance |
| β0 | : Constant |
| β1, β2, β3, β4 | : Independent variable coefficients |
| X1it | : Good Corporate Governance |
| X2it | : Green Innovation |

## 4. Results and Discussion

### 4.1 Descriptive Statistical Analysis

Descriptive statistics help researchers to present and understand data in a simple and easy-to-understand way. By providing an overview of the core characteristics of the data,

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descriptive statistics allow researchers to make preliminary conclusions about patterns and trends that may exist in the data, before conducting further statistical analysis.

**Table 1**. Descriptive Statistical Results

| | KK | GCG | GI | UP |
|---|---|---|---|---|
| Mean | 0.566000 | 0.999600 | 0.985000 | 1.023200 |
| Median | 0.540000 | 1.000000 | 1.000000 | 1.000000 |
| Maximum | 0.910000 | 1.000000 | 1.000000 | 1. 323821 |
| Minimum | 0.250000 | 0.960000 | 0.000000 | 0. 743486 |
| Std. Dev. | 0.139653 | 0.004000 | 0.105529 | 0.155874 |
| Skewness | 0.345140 | -9.849371 | -8.476838 | 0.444837 |
| Curtosis | 2.441135 | 98.01010 | 77.94621 | 2.292755 |

Based on table 1 above, it can be seen that from the 100 processed data, the highest value for the sustainability performance variable is 0.910000, the lowest value is 0.250000, the average value is 0.566000 with a standard deviation of 0.139653. The results of statistical data for the Good Corporate Governance variable show that the highest value is 1.000000, the lowest value is 0.960000, the average value is 0.999600 with a standard deviation of 0.004000. Based on table 1, the Green Innovation variable shows the highest value of 1.000000, the lowest value of 0.000000, and the average value of 0.985000 with a standard deviation of 0.105529. The Company Size variable shows results in the form of the highest value of 1.32821, the lowest value of 0.743486, the average value of 1.023200 with a standard deviation of 0.155874.

4.2 Panel Data Model Selection Test

In this study, the researcher has conducted a panel data model selection test using the Chow test with a Probability Cross-section F result of 0.0000 with a Probality Cross-section Chi-Square value of 0.0000. This shows the result that both probability values are less than or less than the significance level of 0.05, so in this chow test the selected model is the Fixed Effect Model. Furthermore, the researcher conducted the Hausman test, the random cross-section probability value generated in this hausman test was 0.0000. This shows that the Probability cross-section random value is less than or less than the significance level of 0.05. so, in this Hausman test, the selected model is the Fixed Effect Model. Based on these two tests, it can be concluded that the panel data model chosen is the Fixed Effect Model.

4.3 Classical Assumption Test

In this study, researchers have conducted a classical assumption test. The results of the normality test carried out were a Jarque-Bera value of 0.176025 with a probability value of 0.915750, which was greater than the significance of 0.05. This shows that the data in this study is distributed normally and can be continued to the next test. The multicollinearity test conducted by the researcher obtained a result of <0.8 for all correlations between independent variables. So that based on these results, it does not cause multicollinearity problems. Furthermore, the researcher conducted a heteroscedasticity test and an autocorrelation test. Based on these tests, it can be concluded that the residual has a homogeneous variety, and the assumption of heteroscedasticity is met and does not experience autocorrelation and this regression model is feasible to use.

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4.4 Determination Coefficient Test (R2)

**Table 2**. Determination Coefficient Test Results

| | | | |
|---|---|---|---|
| R-squared | 0.574904 | Mean dependent var | 0.566000 |
| Adjusted R-squared | 0.453448 | S.D. dependent var | 0.139653 |
| S.E. of regression | 0.103244 | Akaike info criterion | -1.504799 |
| Sum squared resid | 0.820775 | Schwarz criterion | -0.905610 |
| Log likelihood | 98.23994 | Hannan-Quinn criter. | -1.262296 |
| F-statistic | 4.733433 | Durbin-Watson stat | 1.364948 |
| Prob(F-statistic) | 0.000000 | | |

The output results in table 2 above show that the Adjusted R Squared value is 0.574904 which means that 57.49% of the amount of Sustainability Performance can be explained by the variables of Good Corporate Governance, Green Innovation and Company Size studied, while the remaining 42.51% is explained by other variables outside the study.

4.5 Panel Data Regression Analysis

**Table 3**. Results of Panel Data Regression Analysis

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---|---|---|---|---|
| C | 15.10085 | 8.638734 | 1.748040 | 0.0844 |
| GCG | -20.03150 | 8.719601 | -2.297295 | 0.0243 |
| GI | 1.009297 | 0.329934 | 3.059092 | 0.0031 |
| UP | 4.392573 | 1.188998 | 3.694348 | 0.0004 |

The results of the table above after regression using the Fixed Effect Model are obtained the regression equation in this study, which is as follows:

$$Yit = \beta0 + \beta1X1it + \beta2X2it + \beta3X3it + t\ eit$$

$$KK = 15.10085 - 20.03150 + 1.009297 + 4.392573 + e$$

Based on the equation, it can be interpreted as follows:

1) The value of the constant obtained is 15.10085 which means that if the independent variable is considered non-existent, there will be an increase in sustainability performance by 15.10085.
2) The value of the regression coefficient of Good Corporate Governance obtained is 20.03150 and has a negative value, this means that every increase in Good Corporate Governance will decrease the Sustainability Performance by 20.03150
3) The value of the Green Innovation regression coefficient obtained at 1.009297 is positive, this means that every increase in Green Innovation will increase the Sustainability Performance by 1.009297.
4) The Company Size regression coefficient value obtained at 4.392573 is positive, which means that every increase in Company Size will increase Sustainability Performance by 4.392573.

4.6 Simultaneous Significance Test (Test F)

**Table 4**. Results of Simultaneous Significance Test (Test F)

| | | | |
|---|---|---|---|
| R-squared | 0.574904 | Mean dependent var | 0.566000 |
| Adjusted R-squared | 0.453448 | S.D. dependent var | 0.139653 |
| S.E. of regression | 0.103244 | Akaike info criterion | -1.504799 |
| Sum squared resid | 0.820775 | Schwarz criterion | -0.905610 |
| Log likelihood | 98.23994 | Hannan-Quinn criter. | -1.262296 |
| F-statistic | 4.733433 | Durbin-Watson stat | 1.364948 |
| Prob(F-statistic) | 0.000000 | | |

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The results of the table above show that the Prob value (F-statistic) is 0.000000 for the entire model, this illustrates a probability value that is smaller than the significance of 0.05. Based on these results, it can be concluded that the variables of Good Corporate Governance and Green Innovation affect Sustainability Performance. Thus, that the first hypothesis is acceptable.

4.7 Partial Significance Test (T Test)

**Table 5**. Results of Partial Significance Test (T Test)

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---|---|---|---|---|
| C | 15.10085 | 8.638734 | 1.748040 | 0.0844 |
| GCG | -20.03150 | 8.719601 | -2.297295 | 0.0243 |
| GI | 1.009297 | 0.329934 | 3.059092 | 0.0031 |
| UP | 4.392573 | 1.188998 | 3.694348 | 0.0004 |

The results of the t-test are as follows:

1) Based on the results presented in Table 5 above, the hypothesis of the two variables of Good Corporate Governance has a probability value of 0.0243. This probability value is less than the set significance level of 0.05. Therefore, based on the results of the data processing, it can be concluded that Good Corporate Governance has an effect on Sustainability Performance. Thus, the second hypothesis is acceptable.
2) The third hypothesis, based on the results presented in Table 5 above, the Green Innovation variable has a probability value of 0.0031. This probability value is greater than the set significance level of 0.05. Therefore, based on the results of the data processing, it can be concluded that Green Innovation has an effect on Sustainability Performance. Thus, the third hypothesis is acceptable.

4.8 Discussion

This study aims to describe how significant the influence of the variables of good corporate governance and green innovation on the company's sustainability performance is by conducting a hypothesis test. Therefore, the results of the data analysis will provide a deeper explanation and understanding of the relationship between good corporate governance, green innovation and sustainability performance. So the explanation of each variable will be described as follows:

1) The Influence of Good Corporate Governance and Green Innovation on Sustainability Performance.
   The results of the regression test showed that the Prob value (F-statistic) of the Good Corporate Governance and Green Innovation variables was 0.000000. This result is smaller than the significance level of 0.05, which means that Sustainability Performance is positively influenced by Good Corporate Governance, and Green Innovation. So, the first hypothesis was accepted. The results of this study are in line with previous researcher Holiawati et al (2020) stating that Good Corporate Governance has a positive effect on sustainability performance, Putra et al (2022) stated that Green Innovation has a positive effect on sustainability performance.
2) The Influence of Good Corporate Governance on Sustainability Performance.
   The regression test results show that it has a probability value of 0.0243. This probability value is greater than the significance level set at 0.05, which means that Good Corporate Governance has an effect on Sustainability Performance. So that the second hypothesis is accepted. These results are in line with the results of research conducted (Holiawati et al, 2022) and (Dika Retno Safitri et al, 2022) which state that

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Green Corporate Governance has an influence on sustainability performance. Thus, the test results that show that Green Corporate Governance has an effect on Sustainability Performance highlight the importance of how the company implements good corporate governance in a real way and in a wide scope can provide trust to stakeholders so that the sustainability of the company can be fulfilled.

3) The Influence of Green Innovation on Sustainability Performance.
The regression test results showed that it had a probability value of 0.0031. This probability value is less than the significance level set at 0.05 which means that Green Innovation has an effect on Sustainability Performance. So that the third hypothesis is accepted. These results are in line with the results of research conducted (Putra, et al., 2022) and (Bahtiar Effendi, 2023) stating that Green Innovation has a positive effect on sustainability performance. Thus, the test results that show that Green Innovation has an effect on Sustainability Performance illustrate the importance of in-depth evaluation of how these innovations are developed, implemented, and managed in order to provide significant and sustainable added value for the company.

## 5. Conclusion

This study aims to analyze and provide empirical evidence of Good Corporate Governance and Green Innovation on Sustainability Performance carried out on SRI Kehati index companies in the 2019-2023 period. Based on the research that has been carried out, it can be concluded that:

1) It is statistically proven that the variables Good Corporate Governance and Green Innovation have an effect on sustainability performance.
2) It is statistically proven that the Good Corporate Governance variable has an effect on sustainability performance.
3) It is statistically proven that the Green Innovation variable has an effect on sustainability performance.
4) The sample selection was not carried out randomly but by purposive sampling, namely only on Sri-Kehati companies listed on the IDX and published a Sustainability Report during the observation period of 2019-2023 so that the findings in this study cannot be generalized.
5) My knowledge, understanding and experience in writing this thesis are limited, so there are still errors and shortcomings in this research.
6) Further research can use the latest version of the GRI guidelines to measure sustainability report variables. This is because GRI guidelines continue to be updated in practice.
7) Further research can use a mix method in measuring implementation both on sustainability performance variables and Good Corporate Governance.
8) Further research can use other extensive samples and increase the period of research years to strengthen research results and obtain better research results.
9) For the government, the suggestions given by the researcher based on the results of the research are to encourage the formation of public policies that support sustainability performance, such as environmental regulations, fiscal incentives, and subsidy programs that lead to more sustainable business practices and build partnerships with the private and academic sectors for research and development of sustainable technologies and the sharing of knowledge and best practices.

10) The research underscores the importance of implementing sustainable business practices and multi-stakeholder collaboration for private companies to achieve their sustainability goals. The integration of sustainable practices into all aspects of operations, including resource management, energy efficiency, waste reduction, and environmental protection, is key. Collaboration with governments, civil society, and academic institutions in developing sustainable innovation and achieving common goals is also highly encouraged.

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