
THE EFFECT OF GREEN INTELLECTUAL CAPITAL ON COMPETITIVE ADVANTAGE WITH CORPORATE SOCIAL RESPONSIBILITY AS A MEDIATING

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ABSTRACT

KEYWORDS

Green Human Capital,
Green Relational Capital,
Green Structural Capital,
Corporate Social
Responsibility,
Competitive Advantage

Study this aim for knowing the effect of green intellectual capital (green relational capital, green human capital, and green structural capital) on competitive advantage with corporate social responsibility as a mediator. Study this using primary data collected through questionnaire google forms help. The population in the study are employees who have involvement with the division of R&D, marketing, HR, and departments' protection working environment in the company manufacturing area of Jakarta, Bogor, Depok, Tangerang, and Bekasi (JABODETABEK). The amount of sample used is as much as 260 with the use convenience sampling method. The analytical tool used in research is SPSS. Result study with the use of analysis multiple linear regression show that : (1) Green human capital, green relational capital, and green structural capital have an effect positive significant on competitive advantage, (2) Corporate social responsibility, green relational capital, green human capital, and green structural capital have an effective positive significant to competitive advantage, (3) Corporate social responsibility can mediate the effect of green relational capital, green human capital and green structural capital on competitive advantage

INTRODUCTION

the competition requires every business actor to not only have as much working capital as possible but also be able to manage the knowledge of their human resources. Every company is required to develop its capabilities, competencies, and competitive advantages on an ongoing basis by relying on experience and intellectual property. When handling competition in marketing, the company will deploy all abilities to face competition. That thing is something that can be made reject measuring how much success a company-run business that.

Should management not only care for the holder's shares (*shareholders*) only? Should the company give attention to some other parties such as NGOs, the environment, employees, and the government? It means the company must also join monitor state society other than *stakeholders*. Problem social including complex problems if linked with the party who owns the relation company with thinking some Thing important. Issue responsibility social and caring company to Public as well as environment will Becomes attention from all party. The emergence of AFTA (*ASEAN Free Trade Area*) will make all companies compete for the company.

Network Recorded National Mining Advocacy 45 conflicts in mines occurred in the year 2020. As a result, there is a damaged environment area of 714,692 Ha. Amount conflicts increased almost five times compared to 2019 recorded have 11 conflicts mine. Detailed 45 conflicts the is from some cases like 2 cases from disconnection work, 13

cases extortion land, 22 cases pollution environment, as well as 8 cases denial mining by residents. Until the end of 2020, the National JATAM recorded there are 3,092 holes abandoned mines and not have reclamation processes or improvements (source: <https://www.tempo.com>). With the existence of the phenomenon, the company or organization could do prevention to pollution environment for protect the environment, as well as improve the business model and thinking management to increase opportunity and innovation green.

Investing in knowledge is important and will increase intellectual capital company, as part of management knowledge. Examples of intellectual capital are knowledge about technology, knowledge about management power work, and knowledge about the environment. Knowledge about the environment is known as intellectual capital green, and important because the government has to make regulations for the company for management and improve the environment. Companies that are directly active apply management environment To do enhancement production and fixed minimize waste but the price tree green will too relatively high, which later could increase the image company and get superior competitive in aspect awareness environment. Superiority competitive, or what can be called competitive advantage is an important factor for the company to create achievement sustainable development. Asset no form will become reference important for superiority competitive company moment this known as intellectual capital (Chaudhry & Khan, 2016)

Corporate Social Responsibility (CSR) is a mechanism experience by the company to 'clean up' the advantages big gain (Huda, 2011). As we know, the various methods that a to-do company use get profit however harmful whether on purpose or not. So from that, CSR is an impact from activities that can harm others, the thing they use for reverse state people who experience impact from the company so that Becomes good back. Moment this, the concept of sustainability becomes the draft most important for implementation in an activity operational company. Sustainability development (development) sustainable is developed to Fulfill the needs of the living generation now without disturbing the ability next generation to come in and Fulfill their needs live they (Barreca et al., 2019). As for the regulations governing related obligation company for could apply not quite enough answer environment is Law no. 40 of 2007, Law no. 25 of 2007, and Law no. 32 of 2009.

Green intellectual capital has a role in an operating company with notice continuation, where regulate knowledge custom with practice or technology used _ for reach destination company. *Green intellectual capital* Becomes total asset wealth companies that have saved in form knowledge, assets no form as well as an ability other related _ with a company (Firmansyah, 2017). *Green intellectual capital* Becomes integration knowledge To use increase the ability to compete company. Based on the study Previously, green intellectual capital was divided Becomes three groups namely green human capital, green relationship capital, and green structural capital (Arie, Kumalasari, & Manual, 2019).

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Resource-Based View Theory (RBV)

Resources-based theory (RBT) is a theory based on resources that are intended as a theory to analyze the competitive advantage of companies that show economic or learning advantages that depend on intangible assets. This RBT thinks that the company has

superior performance finance as well as superior good competition because could control, possess, and take advantage of important strategic assets (Wernerfelt, 1984) . RBT discusses ownership source power companies and how companies manage source power. Source-owned power companies could be in the form of whole assets, attributes company, capabilities, information, organizational processes knowledge, and still many others (Barney, 1990) Theory this in line with green intellectual capital, where application source intellectual power based on the environment will optimally give effect positive to superiority complete company.

Stakeholder Theory

The theory holder interest view is not quite enough to answer the manager not just on the holder company, but to stakeholders' interests other like suppliers, employees, and partners' business other. The company must always attempt to balance the interest of all parties. because of that, the company has a focus on giving the well-being of the holder's interests to others. In Thing this, the company must ensure that information submitted could be accessed and accepted with good by owner interests. The company will do its best to manage the business to increase the welfare of the stakeholders its importance. Besides that, the company will organize related events and possible environments that involve holder interests. With so Things, this could add a good rating from parties external to the company (Chandra, Sabijono, & Runtu, 2020) . CSR is one of the method company for giving not quite enough answers socially above the impact caused by the activity operational company. The implementation of CSR can give a positive brand *image* for future companies and will increase superiority and have a competitive company.

frame Conceptual

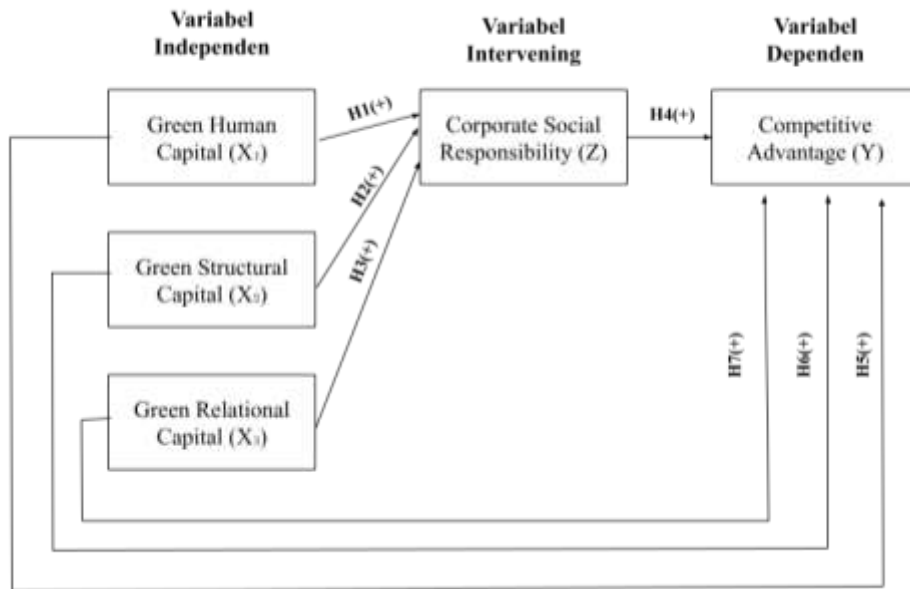


Figure 1
frame Conceptual

Development Hypothesis

To reach destination development sustainability, the company must invest more many source power and effort to improve its GIC. Studies previously have put forward that the ethics program company have an influence positive on perceived CSR employee (Singhapakdi et al., 2019). With thereby is known that *green human capital* is something companies have an effective positive on the perception of the employee towards CSR, as follows (Liao et al., 2019). Besides that, the more many studies have shown that companies involved in CSR efforts affect the reaction of general holder interest in organizations, such as employees, holder stock, and customers (Ng, Yam, & Aguinis, 2019).

H1: *Green Human Capital* Take effect positive on *Corporate Social Responsibility*

Active companies in developing protection to performance environment and innovation green could minimize waste manufacturing and upgrading productivity, as well as allocate burden relative price tall for product green them and improve image company they so that avoid criticism public and punishment government (Chen, 2013). Companies involved in the management environment could help to create a culture and climate-green organization by together Fulfill stakeholder needs and interest main and even the surrounding community of the company more effectively. After factors this fulfilled, the employee will consider corporate CSR more good (Liao et al., 2019). Though the destination main company produces profit, in green structural capital, the company could together contribute to the goal of social and the environment with integration not quite enough answer social company, as investigation strategic, ke in the core of the business strategy. Companies that develop green intellectual capital can facilitate enhancement source power and ability to not quite enough answer social company.

H2: *Green Structural Capital* Take effect positive on *Corporate Social Responsibility*

In *green relational capital*, be responsible answer social company expand to an outside company to Public local and involving various holder interests as well as employees. As a result, if people think of something organization as a development source of power human, build a structure or internal systems, and maintain connection friendship with holder interest with a focus on management environment or innovation green, then the company will get attention more for green intellectual capital where must push more understanding in about responsibility social company (Liao et al., 2019). Not quite enough answer social company here do have not quite enough answer to employees, community, society, or customer. Companies that have good corporate *social responsibility* will be able to give design products following the desired consumer so which will build good relationships Among both.

H3: *Green Relational Capital* Take effect positive on *Corporate Social Responsibility*

Corporate social responsibility is a commitment that has company To use development a sustainable economy where the company must have not quite enough answer priority social balance to aspect social, environmental, and economic. The strategy of corporate social responsibility used by the company will give an impact on branding image. The thing this will give a description global market economy.

H4: *Corporate Social Responsibility* takes to effect positively *Competitive Advantage*

Green human capital is innovation through performance from source power people in the company based on all things to do. (Chen, 2013) believe that intellectual capital green has an impact positive to a superior competitive company. Moment this, the

company is capable get superior competition from a friendly HR environment where knowledge attached environment personal give impact is important inside the company

H5: *Green Human Capital* Take effect positive to *Competitive Advantage*

Related organizations with *structural capital* l no will easily fall except employees leave the company. *Green structural capital* is one of how to have surgery companies could compete and last for a period long. Companies can manage the company with apply oriented rules to prevent damage environment or regulation protection the environment. With method this, the company could give a score plus to holder interest specifically Public around the environment company, so could minimize possible costs will arise more many if no To do prevention. With this method, the company can get superior competition compared to other competitors. An excellent and competitive company will be capable organize with good (Chen, 2013) .

H6: *Green Structural Capital* Take effect positive to *Competitive Advantage*

Knowledge environment could be in the form of an inventory company with holder interest like customers, suppliers, members company, and partners company, regarding management environment and innovation green, known as green relational capital. *Green relational capital* is the knowledge that comes from interpersonal interactions that combine internal and external relations something oriented company to protection environment. *Green relational capital* is an influential thing to superiority competition. The existence of good relationship will make the image company Becomes good so that superiority will be competitive increase.

H7: *Green Relational Capital* Take effect on *Competitive Advantage*

METHOD RESEARCH

Research design

Study this testing hypothesis with the use of method study quantitative. Studying this explains the influence of *green intellectual capital* which includes *green human capital*, *green structural capital*, and *green relational capital* to *competitive advantage* with *corporate social responsibility* as a mediator. Sample on research this as many as 260 samples which are managers, head divisions, and employees in the R&D, marketing, HR, and protection divisions environment in the company manufacturing in the JABODETABEK area. retrieval technique the sample used in the study is *purposive sampling*.

Variable Research and Definition Operational

1. Variable Dependent

Competitive advantage is a quality company organization utilizing expertise, competence, and resources power efficient which is not could imitate by competitors. Superiority competitive company as conditions under which competitors no could imitate the competitive strategy run by the company, as well as competitors no could get benefits obtained from the company through its competitive strategy (Porter & Van der Linde, 1995) . Superiority is competitive as a variable dependent (variable Y) measured with 11 statement items (Chen, 2013) .

2. Variable Independent

a) *Green Human Capital*

Green human capital is the number of skills, abilities, knowledge, attitudes, experience, creativity, wisdom as well as a commitment to employees, and so on

about the protection environment and innovation green (Chen, 2013). *Human capital* is assets owned by a company with a destination for getting solutions best based on knowledge, experience, and competencies possessed by employees company alone where role from Huge human capital will make the company must give attention extra as well as development by always regular adapting to conditions happening changes in the environment business the (Kasmawati, 2018). *Green human capital* as the independent variable (variable X) measured with 5 statement items (Chen, 2013).

b) Green Structural Capital

According to (Chen, 2013) *Green, Structural Capital* is backup knowledge system capability management, commitment organizational, philosophy managerial, ability organizational, image companies, patents and copyrights, and brand merchandise for protecting green innovation or environment in the organization or environment. There are 9 questions measured by the Independent Variable (variable x) as *Green Structural Capital* (Chen, 2013).

c) Green relational capital

Green relational capital is defined as knowledge based on connection with holder interests. *Green relational capital* consists of connections with customers, suppliers, partners strategic, institutional, and member networks other related to the management environment and innovation green, which leads to operation sustainable (Liao et al., 2019). *Green relational capital* as the independent variable (variable X) measured with 7 statement items (Chen, 2013).

3. Variable Mediation

Corporate Social Responsibility (CSR) is a commitment to a business or company to participate in the development of an economically sustainable with pay attention a social responsibility company and focus on balance with attention to social, environmental, and economic aspects. *Corporate social responsibility* as an intervening variable is measured with 9 statement items (Rahman et al., 2021; Turker, 2009).

RESULTS AND DISCUSSION

Descriptive statistics

Table 1
Descriptive statistics

Variable	N	Minimum	Maximum	Mode	mean	Std. Deviation
Green Human Capital	260	1.00	5.00	4.00	4.4146	0.4511
Green Structural Capital	260	1.00	5.00	4.00	3.8927	0.4292
Green relational capital	260	1.00	5.00	4.00	4.3835	0.4677
Corporate Social Responsibility	260	1.00	5.00	4.00	4.4043	0.4761
Competitive Advantage	260	1.00	5.00	4.00	4.3941	0.4627

Source: Data Processed in SPSS 28 (2022)

In table 1, *Green Human Capital* has a minimum value of 1.00, a maximum value of 5.00, and a mode value of 4.00 while the mean value is 4.4146 with a standard deviation of 0.4511. *Green Structural Capital* has a minimum value of 1.00, a maximum value of 5.00, and a mode value of 4.00 while the mean value is 3.8927 with a standard deviation of 0.4292. *Green Relational Capital* has a minimum value of 1.00, a maximum value of 5.00, and a mode value of 4.00 while the mean value is 4.3835 with a standard deviation of 0.4677. *Corporate Social Responsibility* has a minimum value of 1.00, a maximum value of 5.00, and a mode value of 4.00 while the mean value is 4.4043 with a standard deviation of 0.4761. *The competitive advantage* has a minimum value of 1.00, a maximum value of 5.00, and a mode value of 4.00 while the mean value is 4.3941 with a standard deviation of 0.4627.

Data Quality Test

1. Validity test

Table 2
Validity Test Results

Variable	KMO	Sig.	Decision
Green Human Capital	0.569	0.00	Valid
Green Structural Capital	0.791	0.00	Valid
Green relational capital	0.723	0.00	Valid
Corporate Social Responsibility	0.797	0.00	Valid
Competitive Advantage	0.837	0.00	Valid

Source: Data Processed in SPSS 28 (2022)

Based on table 2, it can be seen that the variables *green human capital*, *green structural capital*, *green relational capital*, *corporate social responsibility*, and *competitive advantage* have KMO values (Kaiser-Meyer-Olkin) greater than 0.50 and have probability values (sig.) less than 0.05 so it can be concluded that all related statements are valid.

2. Reliability Test

Table 3
Reliability Test Results

Variable	Statement Items	Cronbach's Alpha. value	Decision
Green Human Capital	5	0.713	Reliable
Green Structural Capital	9	0.867	Reliable
Green relational capital	7	0.823	Reliable
Corporate Social Responsibility	9	0.868	Reliable
Competitive Advantage	11	0.886	Reliable

Source: Data Processed in SPSS 28 (2022)

Based on table 3, it can be explained that the variables *green human capital*, *green structural capital*, *green relational capital*, *corporate social responsibility*, and *competitive advantage* have a total statement of 41 items and have a Cronbach's Alpha value of more than 0.6 which means that the research instrument used to measure all variables can be said to be reliable or reliable.

Hypothesis testing

1. Regression Test

a) Model 1

**Table 4
Regression Test Results (Model 1)**

Y = Corporate Social Responsibility				
Variable	Expectation	Coefficient Regression (β)	Sig (1-tailed)	Decision
(Constant)		-0.435	0.635	
Green Human Capital	(+)	0.460	0.000	H ₁ accepted
Green Structural Capital	(+)	0.403	0.000	H ₂ accepted
Green relational capital	(+)	0.514	0.000	H ₃ accepted
Adjusted R ²			0.886	
F Uji test		Sig.	0.000	Significant

Source: Data Processed in SPSS 28 (2022)

Based on the processing results listed in the table above, the magnitude of the coefficient of determination (Adjusted R²) was obtained at 0.886. This means that the variation of the independent variable can explain the variation of the dependent variable of 88.6%. In addition, the F test produces a sig value of F of 0.000, where the value of this sign is smaller than 0.05 indicating that individual perceptions of the *green human capital*, *green structural capital*, and *green relational capital* variables can convincingly have a significant effect on the *corporate social responsibility*. The t-test in model 1 is as follows.

Model 1 (Corporate Social Responsibility)

$$CSR = (-0.435) + 0.460GHC + 0.403GSC + 0.514GRC \dots \dots \dots (1)$$

Based on table 4, it can be seen that the variables of *green human capital*, *green structural capital*, and *green relational capital* have a positive effect on *corporate social responsibility*.

b) Model 2

Table 5
Regression Test Results (Model 2)

Y = Competitive Advantage				
Variable	Expectation	Coefficient Regression (β)	Sig. (1-tailed)	Decision
(Constant)		1.021	0.347	
Green Human Capital	(+)	0.503	0.000	H ₅ accepted
Green Structural Capital	(+)	0.358	0.000	H ₆ accepted
Green relational capital	(+)	0.300	0.000	H ₇ accepted
Corporate Social Responsibility	(+)	0.365	0.000	H ₄ accepted
		Adjusted R ²	0.885	
F Uji test		Sig.	0.000	Significant

Source: Data Processed in SPSS 28 (2022)

Based on the results processing listed in the table above, the amount coefficient determination (Adjusted R²) is obtained of 0.885. This thing means that variation from the independent variable is capable explain variation from the variable dependent by 88.5%. Besides that, the F test produces a *sig* value of F is 0.000, where a score from *sig* this smaller than 0.05 indicates that the perception individual to variables of green human capital, green structural capital, green relational capital, and corporate social responsibility convincing could take effect significant to competitive advantage variable. The t-test in model 2 is as follows.

Model 2 (Competitive Advantage)

$$CA = 1.021 + 0.503GHC + 0.358GSC + 0.300GRC + 0.365CSR \dots \dots \dots (2)$$

The results of the research above in table 5 show that the variables of *green human capital*, *green structural capital*, *green relational capital*, and *corporate social responsibility* have a positive influence on *competitive advantage*.

2. Sobel Test

Table 6
Sobel Test Results (Sobel Test)

No	Coefficient regression (X) against (Z)*	The standard error (X) against (Z)*	Coefficient regression (Z) against (Y)*	The standard error (Z) against (Y)*	Sobel One-tailed Probability Test Results*	Conclusion
1	0.460	0.080	0.365	0.075	0.00010171	Mediate
2	0.403	0.046	0.365	0.075	0.00001048	Mediate
3	0.514	0.056	0.365	0.075	0.0000855	Mediate

Source: Data Processed in SPSS 28 (2022)

Information:

X to Z = No 1: Green human capital to corporate social responsibility

No 2: Green structural capital on corporate social responsibility

No 3: Green relational capital on corporate social responsibility

Z to Y = No 1,2,3,4: Corporate social responsibility to competitive advantage

*In the appendix, the Sobel Test Results section

In the Sobel test that has been carried out (see attachment), statistically, the result is that the one-tailed probability value obtained by the *green human capital variable* is 0.00010171, *green structural capital* has a value of the *one-tailed probability* of 0.00001048 and *green relational capital* have score *one-tailed probability* obtained is of 0.00000855 were smaller from 0.05 so that declared significant or *corporate social responsibility* could mediate the third variable that. Therefore, it can be concluded that H_a is accepted and H_o is rejected, namely *green human capital*, *green structural capital*, and *green relational capital* that can affect *competitive advantage* through *corporate social responsibility* as an intervening variable or a mediating variable.

Discussion

Test to hypothesis first, second, and third based on statistical test results obtained conclusion that there is influence positive from variable *green human capital*, *green structural capital* and *green relational capital* towards CSR. Based on stakeholder theory, *green human capital*, *green structural capital* and *green relational capital* is one aspects important to holder interests. Companies must be able to meet the needs of stakeholders regarding financial and non-financial information that has an impact on the environment and society that arises in the company's activities that will later increase continuity in the organization company. The better the company in disclosing corporate social responsibility, the more positive impact on stakeholders. Test results in the study this support research conducted by (Sudibyi & Sutanto, 2020) which state that *green human capital*, *green structural capital*, and *green relational capital* have a positive influence on corporate social responsibility.

Testing the fourth hypothesis based on statistical test results concluded that there is a positive effect of the CSR variable on *competitive advantage*. This shows that the company's ability to be involved in corporate social responsibility programs can make the public have a positive view of the company, with the formation of a good reputation and image that has a positive impact on the company's competitive advantage following stakeholder theory and resource-based view theory. The test results in this study support research conducted by (Jaelani, 2021; Rahmawati, Atmoko, & Noor, 2021; Sudibyi & Sutanto, 2020) which states that CSR has a positive influence on *competitive advantage*.

Test to hypothesis fifth, sixth, and seventh based on statistical test results obtained _ conclusion that there is influence positive from variable *green human capital*, *green structural capital*, and *green relational capital* to competitive advantage. According to the resource-based view theory, *human capital*, *structural capital*, and *relational capital* should have unique value, be difficult to imitate, and be difficult for replaced. Test results in a study this supporting study previously conducted by (Cahyono & Hakim, 2020) and (Barreca et al., 2019) state that *green human capital*, *green structural capital*, and *green relational capital* have a positive influence on competitive advantage.

CONCLUSION

Based on the results analysis power as already explained above, then could conclude namely Green human capital has an effect positive to corporate social responsibility. Green structural capital has an effect positive to corporate social responsibility. Green relational capital is influential and positive to corporate social responsibility. Corporate social responsibility has an effect positive to competitive advantage. Green human capital is an influential positive to competitive advantage. Green structural capital has an effect positive to competitive advantage. Green relational capital is an influential positive to competitive advantage. Corporate social responsibility can mediate the effect of green human capital on competitive advantage. Corporate social responsibility can mediate the effect of green structural capital on competitive advantage. Corporate social responsibility can mediate the effect of green relational capital on competitive advantage.

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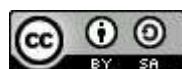
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