

Green HRM and Control Package: Leveraging an Integrated Model for Sustainability



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The concept of Green HRM has been developing as a proactive environmental management and sustainability strategy for the past few years. Nevertheless, no model could have perfectly explained its internal managerial mechanism that results in sustainable performance. So, drawing the theory of the Natural Resource Based view, this paper examines the mediating role of a sustainability control system, which translates Green HRM strategy into sustainable performance. The study, based on the data from top-level employees working in Kerala IT firms, confirms the increased effectiveness of the Green HRM strategy on TBL performance when SCS integrated into them as a mediator.

Keywords Green HRM, Sustainability Control Systems (SCSs), Natural Resource Based View, Proactive Sustainability Strategy, Triple-Bottom-Line Performance (TBL)

1. Introduction

Green human resource management (Green HRM) has continued to be a trending area in strategic management research for the last two decades. The reasonable grounds for the statement are; first, increasing management's concern towards sustainability challenges like pollution, global warming, climate change, government pressure and regulations like the carbon tax, consumer and other stakeholders' preferences and last, the self-interest of the top management toward the social and environmental responsibility to drive business to go green (Aragón-Correa et al., 2008). Second, changes in defining the term success by the corporates by looking far beyond financial competitiveness and foresee long-term healthy survival (Bučiuniene & Kazlauskaitė, 2012). Moreover, organisations realised the need for a proactive strategy instead of reactive or preventive that could cope with the unprecedented changes and address the sustainability issues to some extent (Yong, Yusliza, & Fawehinmi, 2020). Moreover, a proactive sustainability strategy that stimulates sustainable organisational performance through efficient use of resources, higher cost advantage, reduced pollution and wastage, encouraged stakeholder preferences, improved social reputation, and innovative capability (Judge & Douglas, 1998; Wijethilake, 2017) become a necessity.

Consequently, Renwick et al. (2008) introduced the concept of and coined the term Green HRM. Since then, the exponential rise of Green HRM scholarship has shown its significance in the discipline globally. However, a conspicuous relationship

between sustainable factors and Green HR practices and sustainability as a Green HRM outcome came as a ground for discussion. Studies by Mousa & Othman (2020), Shah et al. (2021), Alnajdawi et al. (2017) and Malik et al. (2021) are a few which conceptualise the relationship between Green HRM and Sustainable performance or otherwise Triple Bottom Line performance of organisations. Still, these studies are more or less silent about how this policy functions or results in the company's sustainable growth. Previous studies tried to establish the relationship mentioned above directly (Mousa & Othman, 2020) or through the indirect effects of some employee-oriented behavioural elements like Organizational Citizenship Behaviour for the Environment (Malik et al., 2021). The question 'Which process system helps the top managers to achieve Green HR outcomes such as Triple-Bottom-Line performance effectively' is still unanswered. The present research intends to welcome an idea to bridge the gap by introducing a concept of Sustainability Control Systems (SCSs) based on the suggestion by the previous body of literature. For instance, Wijethilake (2017) emphasised the significance of integrating strategies and control systems to achieve the expected outcome and, thereby, efficient corporate performance. SCSs are a set of managerial control systems that functionalised sustainability strategies by disseminating sustainability core values and measuring sustainable performance (Wijethilake, 2017), thus supporting top management in strategic implementation (Arjaliès & Mundy, 2013; Gond et al., 2012; Henri & Journeault, 2010). In this paper, we examine the mediating role of SCSs that translate the green policy practices of HR (Green HRM) to firms' sustainable (TBL) performance. Using simple regression analysis, the research investigates the same among the top-level managers working in Kerala IT firms. It gives clear-cut evidence that the Green HR strategy can be productively implemented with a sustainability control system.

2. Literature Review

Sustainability can be considered a vital factor for every organisation in dealing with ecological issues through a global dimension (Khan et al., 2021). It is theoretically established that sustainability factors and antecedents like proactive environmental management practices, corporate social responsibility practices, and pro-environment behaviours or capabilities can positively or negatively affect organisational performance, taking the two competing theories like stakeholder theory and agency cost model (Asiaei et al., 2022).

A small but developing body of literature recommends that aligning organisational control systems with organisations' strategic directions and plans will eventually lead to efficient corporate performance. The strategies and control system should be emphasised equally to achieve the expected outcome (Wijethilake, 2017). To functionalised the sustainability strategies, previous studies suggested using a Sustainability Control System, which disseminates sustainability core values and measures sustainability performance, thereby minimising strategic sustainability risks and avoiding uncertainties associated with it. So, this SCS has a potential role in helping and supporting the top management in implementing these initiatives (Arjaliès & Mundy, 2013; Gond et al., 2012; Henri & Journeault, 2010).

Previous studies in this context describe diverse perspectives which provide the basic idea of SCS and its importance in proactive strategy implementation. For

example, Ditillo & Lisi (2016) say that SCS is more likely to be adopted by militant organisations while implementing sustainability strategies rather than reactive ones. Based on the study of Journeault (2016), eco-control packages encourage environmental capabilities like eco-learning, innovation, stakeholder integration, and shared vision. All will consequently result in sustainable corporate performance. Now, most corporates try implementing Environment Management System (EMS) as a proactive strategy to achieve a competitive advantage over others (Daily & Huang, 2001). This system will aid in better controlling the environmental impacts caused by the industries (Barnes, 1998). Thus, as Wehrmeyer and Parker (1996) quoted, there is a high need to redefine the role of HR, from HR Specialists to environmental executives

Green Human Resources Management (Green HRM)

HRM is a strategic approach to efficiently and effectively managing an organisation's human capital to meet the competitive advantage and sustainability gains. Green HRM is such a kind of strategic concept which is interdisciplinary, drawing from organisational themes within strategic management (Jabbour et al., 2010), training and development (Westerman et al., 2021), organisational performance and performance management (Jabbour & de Sousa Jabbour, 2016), corporate culture (Jabbour, 2011), employee engagement (Ababneh, 2021), and Organizational Citizenship Behaviours (OCB) (Hooi et al., 2021).

Green HRM can be defined as a 'systemic, planned alignment of typical human resource management practices with the organisation's environmental goals' (Jabbour, 2013). It can also be defined as those practices and policies that aim to sustain a business entity and, more significantly, counter the negative impacts of anti-environmental activities (Yusoff et al., 2020). Green HRM has its magnitude as it accompanies and contributes to other functional areas like green management (Alzgoool, 2019). Previous literature asserts that the Greening of HRM can be explored in depth by studying each HRM component individually (Renwick et al., 2013). Mousa & Othman (2020) presented the green practices of HRM as a bundle or Green HRM bundle.

Sustainability Performance -Triple Bottom Line Perspective

Sustainability is a concept which has diverse implications in the current business world scenario and is simultaneously significant in HRM (Mousa & Othman, 2020). According to Brundtland Commission, sustainability is meeting present needs without compromising future needs, insisting on intergenerational equity (Brundtland, 1987). Even though the sustainability measures are initiated and regulated by the government, communities, business leaders and consumers (Rayner & Morgan, 2018), more pressure and responsibility are on corporates. Regulatory pressure, stakeholder demands, competitors' status and societal concerns motivate corporations to maintain the balance between economic and environmental performance (Rehman et al., 2016). Sustainability does not mean business success or failure is determined solely by financial and economic terms like profit and ROI. Still, it also accounts for their environmental and social dimensions (Gardberg & Fombrun, 2006). The triple bottom line concept is based on three pillars of sustainability, i.e., economic, environmental and social dimensions (Elkington, 1998). Corporate financial and economic stability is vital for their existence in the long term. The cyclic and continual process of

production and delivery of goods and services, along with making a marginal profit (Yong, Yusliza, Ramayah, et al., 2020), is the condition that satisfies the economic stability of the organisation.

Environmental sustainability is the conservation of natural resources and consideration of the ecology of the business, which is a determinant of sustainable economic efficiency and equity (Yong, Yusliza, Ramayah, et al., 2020), will optimise the production cost, add environmental value (Koo et al., 2014) and reduce the business risks and thus contributing to the competitive advantage, increasing productivity and enhancing the firm's reputation (Carroll & Shabana, 2010). The third dimension of sustainability- social perspective- denotes the humanitarian behaviour of the business, which deals with the issues of health and education, fairness and equity in distribution and opportunity, equality in income and also poverty (Aggerholm et al., 2011; Yong, Yusliza, Ramayah, et al., 2020). As TBL is an integrative concept (Elkington, 1994), consequently, the synergic performance of economic, social and environmental elements improves TBL or Sustainability performance (Chardine-Baumann & Botta-Genoulaz, 2014)

Sustainability Control Systems (SCSs)

In response to the assumption that businesses should adopt a management control system(MCS) in congruence with organisations' strategic plans and decision-making (Henri, 2006; Ittner & Larcker, 1997; Langfield-Smith, 1997), and also based on the arguments of scholars like (Ditillo & Lisi, 2016), who commented that "little is known about the control mechanisms set by organisations concerning their sustainability strategies and initiatives", Sustainability Control System(SCS) has been introduced by the researchers. According to (Burritt & Saka, 2006), SCS can often be viewed as an MCS that addresses social and environmental concerns. But a clear definition of SCS is not yet proposed as it is a developing research construct (Lueg & Radlach, 2016).

Johnstone (2019) says SCS is at the interface between strategy and operations to meet sustainability targets. It is a package of discrete organisational tools like life-cycle or materiality assessment, decision-making support assistant and informs strategy (Guenther et al., 2016) to maintain or otherwise alter processes explicitly concerning organisational performance's environmental and social aspects (Pondeville et al., 2013). This package is an arrangement of independent control levers grouped. The levers of Control (LOC) of Simons (1995) is the most common theoretical framework adopted in the SCS study. Based on this perspective at the organisational level, SCS has the dual role of control, balancing the tension between flexibility/ innovation/ creativity and control. Four levers, such as belief, boundary, diagnostic and interactive controls, have been spread among these two power roles as a *control in situ* and *control over*, based on a formalised system (Johnstone, 2019).

3. Research Objectives

This study aims to understand the Internal managerial processes between Green HRM and Sustainable Performance. The specific objectives that we intend to meet are:

1. To study the effect of the Green HRM policy on the Sustainability performance of Kerala IT sector firms.
2. To investigate the role of Sustainability Control Systems in converting Green HRM strategy into sustainability performance of the organisations.

4. Research Hypotheses

The objectives can be ascertained through the below-stating hypotheses. To study the role of Green HRM on the sustainable performance of the firms, the direct effect of this HR policy on TBL performance has to be measured. Comment by Jackson & Seo (2010) that HRM is the remedy to attain environmental sustainability in a business becomes a fundamental drive to know its effect on other pillars of sustainability. Along with this line, Yong, Yusliza, Ramayah, et al., 2020; Guerci et al., 2016; Zaid et al., 2018; Masri & Jaaron, 2017; Renwick et al., 2013; Govindarajulu & Daily, 2004; etc. also attempted to draw the action of individual green HRM practices on economic, environmental and social performance singly. However, the synergic effect of these practices on sustainability is yet to be proved empirically. With the support of the above pieces of evidence, the framed hypothesis is:

Hypothesis 1: There is a positive relation between Green HRM practices and TBL performance

Green HRM is considered a proactive environmental management strategy for a business. Since the term Green HRM was coined for the first time by Renwick et al. (2008), Green HRM has been treated as a tool for sustainable organisational performance (Jabbour & de Sousa Jabbour, 2016; Renwick et al., 2013). In response to Almeida et al. (2015), (Gholami et al., 2016) suggested adopting green HRM to implement a sustainability strategy at all levels of an organisation. However, the literature is somewhat silent about the internal mechanism associated with Green HRM. Sustainability Control Systems (SCSs) as an expanding body of knowledge of management accounting research (Ditillo & Lisi, 2014) is congruent with social, ethical and managerial perspectives (Deegan, 2002) and support strategic managerial decision-making regarding sustainability concerns (Wijethilake, 2017). Organisations that value the prevailing sustainability challenges and practice proactive environmental strategies tend to apply MCS in their formal process model (Wijethilake, 2017). So, in line with this reason, the study proposes the following hypothesis:

Hypothesis 2: There is a significant relationship between Green HRM and SCS

Drawing from the resource-based view theory and levers of control perspective, Ittner & Larcker (1997) and Widener (2006) suggest a positive relationship between MCS and an organisation's sustainable performance. A study by Henri & Journeault (2010) concluded that using control systems like eco control will counter undesirable actions mainly related to the environment by directing the management toward critical areas of environmental issues that can notably impact a firm's economic performance. The fact was again backed up by the study of Simons (1995), which summarises that the control systems help achieve pre-defined environment goals and monitor the mechanism, whether it deviates from the standard. Thus, SCSs help managers effectively accomplish the strategic objectives associated with sustainability issues by identifying and managing the threats, leveraging CSR opportunities and developing risk management practices. So based on this previous knowledge base, this study hypothesises that:

Hypothesis 3: Sustainability performance is positively influenced by SCS

Robert Simon's levers of control (LOC) perspective describes four ways of exercising power such as belief system, boundary system, diagnostic systems and interactive

control systems, which are set to support the top management in managing strategic aspects of the organisational core values, risks associated with external and internal environment and performance evaluation and interaction (Simons, 1995). According to (Simons, 1995), a belief system is an “explicit set of organisational definitions that top managers communicate formally and reinforce systematically to provide basic values, purpose and direction for the corporation”. This lever integrates the green objectives into core values to reflect strategic dimensions, motivations and responsibilities towards their stakeholders like customers, employees, local communities etc.(Jollands et al., 2015). Similarly, it is proposed that the boundary system of LOC synchronises with Green HRM practices of job positioning, analysis and description as this lever “delineates the acceptable domain of strategic activity for organisational participants” (Simons, 1995; Wijethilake, 2017).

A diagnostic control system as proper performance management and feedback system is expected to motivate, monitor and reward the employees. In return, employees will accomplish and be obligated with tasks to achieve the green strategic objectives (Widener, 2006). Adopting a diagnostic control system aligned with strategic planning will effectively execute the green HRM objectives and achieve sustainability goals (Widener, 2006). Among the four levers of control, the interactive control system is the most discussed element as it explains the interaction and involvement of employees and other stakeholders in strategic planning and decision-making. The executives use this tool to focus on and enhance employee discourse and learning to reduce strategic uncertainties and personal involvement (Simons, 1995). Gond et al. (2012) recommend an interactive lever of SCS to trigger sustainability learning and communication of sustainability information. So, the study assumes that each element of the SCSs is aligned with Green HRM strategies to reach the triple-bottom-line performance goals of an organisation effectively. Thus, the study proposes the following hypothesis to support the above statement.

Hypothesis 4: The relationship between Green HRM and Sustainability performance is positively mediated by SCS

5. Methodology

Research Design

For the study, a descriptive research design is suggested as it performs an exploratory way of investigating areas like green HRM and SCSs. Using a convenient sampling technique, data were collected from 150 respondents working in Kerala IT sector firms. The respondents belonged to managerial level positions (Top level and middle level) and employees who are aware of the strategic plans and have a remarkable role in strategy execution. Out of 150 questionnaires, 140 were filled and valuable for the study.

Overall, three variables are incorporated into the study. Green HRM is the dependent variable, and Sustainability Performance is the independent variable. A mediating variable, SCSs, acts as a variable which mediates the relationship between Green HRM and sustainability performance. The four-sectioned online questionnaire collects demographic profiles, Green HRM, SCSs and TBL scales. The data collection procedure ensured respondents' confidentiality and anonymity throughout the process.

The collected data were analysed using descriptive statistics, regression and a mediation analysis on SPSS software.

Measured items and Measurement Scale

Survey items were adapted from previous literature with suitable modifications for SCS in the Green HRM contexts. A 5-point Likert scale of 15-item developed by Jabbour (2011) based on Renwick et al. (2013) is used for measuring Green HRM. He treats this independent variable as a formative construct. Items included “Job positions in the company enable involvement in environmental management activities”, “Environmental performance of the company attracts employees”, etc. A 5-point Likert scaled 25- items proposed by Widener (2006) were employed to get data on the reflective-reflective construct, SCSs. Four things in the SCS scale were used to measure belief and boundary systems. Eleven items for diagnostic and six articles for the interactive control system. The items were “mission statement communicates the firm’s core values to the workforce”, “workforce is aware of the code of business conduct”, “Enable discussion in meetings of superiors, subordinates and peers”, and “Top management interprets information from the PM system”, etc.

A 5-point scale of 13 items provided by (Judge & Douglas, 1998) is employed to measure sustainability performance. Here Sustainability performance is treated as a formative second-order construct. To measure economic and environmental performance study used four items each and five items for measuring social performance. The sample items are “Return on an investment relative to other organisations”, “educating employees and public about the environment”, “health and safety performance during last three years”, etc.

6. Analysis and Results

The research uses regression analysis to test the hypotheses using SPSS software. Descriptive statistics of the constructs are given in Table 1.

Reliability and Validity

Using Cronbach Alpha, reliability and validity scales are predicted. From the obtained results, each variable exhibited an alpha value above 0.70, which is the permissible limit prescribed by Jum C. Nunnally (1978).

Table 1

	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis
Job_desc	1	5	3.50	0.50	0.00	-2.03
Recruit	1	5	3.97	0.66	0.03	-0.64
Select	1	5	3.54	0.65	0.80	-0.42
Train	1	5	3.50	0.99	0.05	-1.01
Perf Assess	1	5	3.74	0.65	-0.01	-0.22
Reward	1	5	3.60	0.90	0.29	-0.93
Belief Sys	1	5	4.96	1.11	0.02	-0.89
Bou Sys	1	5	5.23	0.92	-0.13	-1.24
Diag_cont	1	5	5.63	0.82	-0.34	-0.32
Interact_cont	1	5	4.57	0.95	-0.16	-0.44
Eco_Perf	1	5	3.91	0.97	-0.50	-0.76
Env_perf	1	5	3.64	0.95	0.05	-0.99
Socia_Perf	1	5	3.61	1.06	-0.27	-1.15

Testing of Hypotheses

Hypotheses are the essentials of research that provide tentative results of a study. Here the research has four hypotheses. Out of four, three, i.e., H₁, H₂, and H₃, were tested using simple linear regression analysis. The results are shown in Table 2.

Table 2

	Hypothesis	Constant	Standardised β	t	Sig.	Adjusted R ²	Interpretation
H1	GHRM $\rightarrow$ TBL	3.55	.639	9.763	.000	.404	Supported
H2	GHRM $\rightarrow$ SCS	62.79	.773	14.331	.000	.595	Supported
H3	SCS $\rightarrow$ TBL	23.07	.894	23.404	.000	.797	Supported

To test hypothesis 1 (H₁), the dependent variable TBL was regressed over the predictor variable GHRM. The results showed that GHRM significantly influenced TBL. R² Adjusted = 0.404, f (1,138) = 95.325, (p < 0.01), which indicated that green HRM practices explain 40.40% variance in TBL. H₂ was tested by linear regression between the dependent variable SCS and the predictor variable Green HRM. The outcome supported the hypothesis that there is a significant relationship between GHRM and SCS.

The outcome supported the hypothesis, which agreed there is a significant relationship between GHRM and SCS R² Adjusted = 0.595, f (1,138) = 205.388, (p < 0.01), which indicates the variance of 59.50% by GHRM on SCS. The third hypothesis, H₃, is to test the positive influence of the predictor variable, SCS, on the dependent variable, TBL performance. The output statistics (R² Adjusted = 0.797, f (1,138) = 547.739, p < 0.01) imply that there is a positive influence of SCS on TBL with a variance of 79.70%.

Mediation Analysis

Hypothesis 4 supposed the mediating role of SCS on the relationship between GHRM and TBL and was confirmed using the Hayes process using the bootstrapping method with 5000 bootstrap samples at a 95% confidence interval (Hayes, 2009). The important mediation metrics are detailed in Table 3. The study used 5000 bootstrap samples at a 95% confidence interval. The results showed a significant total effect between GHRM and TBL (β = 0.761, p <.001). As proved by the earlier hypothesis, path *a* (i.e., GHRM on SCS) (β = 0.773, p <.001) and path *b* (i.e., SCS on TBL) (β = 0.894, p <.001) were also significant. The analysis proved that the direct effect between GHRM and TBL (β =0.52, p <.001) was substantial.

Performance

The indirect effect of GHRM on TBL mediated by SCS was significant. The absence of zero value between the bootstrapped lower-level confidence interval (LLCI) (0.779) and upper-level confidence interval (ULCI) (1.066) confirmed the mediation effect. Thus, it is revealed that SCS strengthens the influence of GHRM on Sustainability

Table 3

Effect	Estimate	SE	t	Sig	LLCI	ULCI
Direct effect	0.154	0.071	2.178	.000	0.294	0.014
Total Effect	0.761	0.078	9.764	.000	0.607	0.915
Indirect effect	0.607	0.073	--	--	0.779	1.066

7. Discussion

The above-done analysis of the data gathered from random respondents working in selected IT sector companies provided necessary statistical support to the research objective. As proposed, the analysis results are consistent with past research works in the same contexts. The outputs of regression analysis show that the direct relationship between Green HRM and Triple-Bottom-Line performance is significant, as Yong, Yusliza, Ramayah, et al. (2020) claimed. The link between Green HRM as a proactive sustainability strategy and Sustainability Control System as a top managerial controlling mechanism is established, which only had theoretical support till then. In line with Wijethilake (2017), the study proved that Green HRM and SCS are related. As academic support, the study again confirms the role of SCS or otherwise eco-control system in improving the organisation's sustainable performance and adds to the existing literature of Henri & Journeult (2010); Journeult (2016) by reaffirming the claim through analysing three dimensions of sustainability. The primary research gap is bridged by testing the last hypothesis, which proposed the mediating role of SCS on the GHRM TBL performance relations, and it is the contribution of this study. Hypothesis H₄ tested the possibility of adopting SCS in Green HRM execution which increased the effect of GHRM on sustainable performance than in the absence of such a control system. Overall, the analysis reaffirms that the SCS is a possible avenue for improving the effect of green initiatives of HRM on the economic, environmental and social performance of a firm.

8. Conclusion

The research aims to test the practicality of a model which may have a tremendous influence on business organisations shortly. Today's business landscape is undergoing an unpredictable and uncertain climate of resource insufficiency, environmental degradation, climate change, pollution, and technological advancements. The awareness of the importance of the natural environment has made the organisation adopt proactive green strategies. Support and commitment of top management are unavoidable in adopting these strategies as their experience, leadership skill, knowledge, and intellectual capital stimulate and drive the organisation to execute the strategies and attain the sustainability goals. Little is known about the control practices in the Green HRM literature, and no studies clearly explained which internal mechanism guides and controls this strategy. This way, the present study is a new beginning in this context. The proposed framework will be a reference for the new managers and practitioners while adopting the Green HRM policy.

However, some limitations in the paper opened the scope for further research. The study used only a limited number of samples and was limited to the IT sector. Hence it suggests furthering the survey by including many respondents and studying other sectors. The data will be more reliable if modern analysis techniques like PLS-SEM are used instead of traditional statistical tools such as correlation and regression. Future studies may also include moderating and controlling factors influencing the main variables or the processes.

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