

# The Influence of Green Human Resource Management and Green Intellectual Capital on Environmental Performance Mediated by Environmental Commitment

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## ABSTRACT

This study aims to analyze the influence of green human resource management and green intellectual capital on environmental performance mediated by environmental commitment. Sampling was done using census techniques, with a sample of 115 respondents. Data analysis using partial least squares-structural equation modelling (PLS-SEM) with the help of the SmartPLS program. The results show that green human resource management (p-value 0.016 and T-stat 2.415) and green intellectual capital (p-value 0.000 and T-stat 5.457) have a direct positive and significant influence on environmental performance. Green human resource management (p-value 0.049 and T-stats 1.997) and green intellectual capital (p-value 0.000 and T-stats 6.257) have a very significant influence on environmental commitments. Our indirect analysis found that environmental commitment partially mediated the influence of green human resource management on environmental performance (p-value 0.000 and T-stat 6.845) and environmental commitment partially mediated the influence of green intellectual capital on environmental performance (p-value 0.048 and T-stat 2.132). This result implies that the Education and Culture Office needs to improve the implementation (GHRM) by conducting green recruitment and selection, providing training and development, and cultivating a reward system for employees. Then green intellectual capital needs to be developed by increasing environmental knowledge and increasing environmentally friendly innovation.

**Keywords:** Green Human Resource Management, Green Intellectual Capital, Environmental Performance, Environmental Commitment.

## INTRODUCTION

The world is facing serious environmental crises, such as climate change, pollution, and the depletion of natural resources. At the national level, Indonesia is also very much feeling the impact of these issues. As part of local government, the Education and Culture Office has a moral and functional responsibility to participate in mitigation and adaptation efforts to environmental impacts. This awareness encourages every entity, including educational institutions, to adopt practices that are more environmentally responsible (Supriatna, 2021).

In the modern era, more and more individuals are concerned about environmental issues. Organizations that have a strong environmental commitment tend to be more attractive to quality talents who have similar values. The Government of Indonesia has a strong commitment to sustainable development (Sustainable Development Goals / SDGs) which include various goals related to the environment, such as clean energy, responsible consumption and production, and climate action. Although the Education and Culture Office is not an industrial sector, every government agency is expected to contribute to the achievement of these targets. In addition, there are various environmental regulations from the national to regional levels that must be complied with by all organizations, including agencies.

Increasing global and national awareness of the importance of environmental sustainability. Various environmental issues such as climate change, pollution, and depletion of natural resources are of serious concern.

The government, including regional agencies such as the Education and Culture Office, has a crucial role in supporting the sustainable development agenda. This includes efforts to reduce the negative impact of organizational activities on the environment. Government agencies that show a commitment to environmental sustainability will have a better image in the eyes of the public. This can increase public trust and support for the policies of the Education and Culture Office.

GHRM is a human resource management approach that integrates eco-friendly principles into all aspects of HRM, from recruitment, training, performance management, to compensation. It aims to create "green employees" who have pro-environmental awareness and behavior. By implementing GHRM, the Education and Culture Office can encourage the creation of an organizational culture that cares about the environment, where each individual feels responsible for the environmental impact of their activities. The implementation of GHRM can contribute to operational efficiency. For example, through energy-saving programs, waste reduction, or more sustainable use of resources. This can lead to a reduction in the operational costs of the Education and Culture Office. (Aburahma et al., 2020)

The success of any sustainability initiative is highly dependent on Green Human Capital, namely the awareness, knowledge, and commitment of employees. Without green human resources, environmentally friendly policies will be difficult to implement effectively. The implementation of GIC also involves the development of green structural capital, namely systems, procedures, and organizational culture that support environmentally friendly practices. This includes everything from the procurement of "green" goods to environmental impact reporting systems. (Ratnamiasih et al., 2022)

The implementation of good environmental performance is often directly correlated with operational efficiency, such as implementing electricity saving policies in office buildings can significantly reduce operational costs. Managing waste properly (e.g., paper recycling, waste sorting) can reduce waste volume and management costs. Reduce water waste in official facilities. Government agencies that show commitment to environmental sustainability will get a positive image in the eyes of the public. This can increase public trust in the Education and Culture Office, strengthen the legitimacy of the institution, and even attract collaboration from various parties who care about the environment. (Asiaei et al., 2022)

Based on the above background to understand the phenomenon in depth, direct observation, interviews with staff, and analysis of official documents will be very helpful. To be able to design the right strategy and increase environmental awareness, which will ultimately have an impact on green environmental performance, the author in this case proposes the title of the research with the title "The Influence of Green Human Resource Management and Green Intellectual Capital on Environmental Performance Mediated by Environmental Commitment at the Pidie Regency Education and Culture Office.

## LITERATURE REVIEW

### Green Human Resource Management

Human Resources Management (HRM) is a whole series of managerial activities and tasks with the development and maintenance of a qualified workforce in a way that contributes to the effectiveness of the organization. HRM is a concept that is known, known and understood by practitioners and academics. (Majeed et al., 2019)

Green human resource management can be measured through several indicators that have been identified. According to (Shah, 2019) describes the six dimensions of green human resource management:

Green Recruitment Prioritizing the concept of green (environmentally friendly) at the stage of employee recruitment.

Green Training & Development Trains employees to behave green or environmentally friendly in carrying out their work, so that the company can become a forum for employee career development.

Green Performance Management & Appraisal Embeds eco-friendly values in the performance appraisal system of employees and supervisors, as well as putting forward innovative ideas for the company's sustainability.

Green Compensation Provides a bonus in salary for every waste reduction made, having a positive impact on the surrounding environment.

Green Employee Relations Utilizing online media and reducing pollution due to employees' personal vehicles and adapting the 3R (Reduce, Recycle, Reuse) system within the company.

Green Exit Provides warnings for employees who violate the company's environmental policies. If the warning limit is exceeded, a penalty will be given in the form of punishment for employees who have violated the policy, providing protection for whistleblowers related to environmental issues.

### **Green Intellectual Capital**

Intellectual capital is defined as the overall amount of knowledge, information, technology, intellectual property rights, team communication systems, customer relationships, and trademarks that are capable of creating value for a company (Asiaei et al., 2022). Intellectual capital includes all intangible assets considered in modern accounting.

The indicators of Green Intellectual Capital according to (Latham & Pinder, 2020) are as follows: 1) Green Intellectual Capital (GHC). 2) Green Structural Capital (GSC). 3) Green Relational Capital (GRC).

### **Environmental Performance**

According to Suratno, environmental performance is the company's performance in creating a green environment. The company's environmental performance assessment is seen through the color rating obtained through the Company Performance Rating Assessment Program (PROPER) organized by the Ministry of Environment (KLH). (Asiaei et al., 2022)

According to Haholongan (2016) the measurement of Environmental Performance is as follows: 1) Reduce is defined as a company's effort to reduce the value of waste disposed of into the environment so that the value of environmental sustainability can be more guaranteed 2) Reuse Reuse is defined as a company's effort to reduce the value of pollution through the reprocessing of materials that can still be used so that the amount of waste disposed of decreases 3) Recycle Recycling is the company's effort to recycle waste, whether it is of the same type so that the functional value of the inorganic materials used in the operational process is increasingly implemented.

### **Environmental Commitment**

Commitment to the environment is a commitment made by an organization to implement new environmental programs and strengthen its environmental strategy. Organizations have a social responsibility to restore and preserve the natural environment by integrating social and environmental issues into their business operations. (Song et al., 2023)

According to (Tai-Kuei Yu et al., 2019), the indicators of environmental commitment include: 1) Emission Reduction. 2) Use of Renewable Energy. 3) Waste Management. 4) Forest Conservation. 5) Water Conservation. 6) The use of eco-friendly products. 7) Greening Action Planting Trees. 8) Education.

### **Research Methods**

#### **Types and Approaches of Research**

This type of research is quantitative research with an analytical survey approach. This study is focused on analyzing the influence of Green Human Resource Management ( $X_1$ ) and green intellectual capital ( $X_2$ ) against Environmental Performance (Y) mediated by Environmental Commitment as a variable (Z). Sample of 115

respondents, Types of data used primary and secondary, Data collection techniques including observation, interviews and questionnaire distribution. Data processing used SPSS and PLS (Partial Least Square) descriptive statistics, Descriptive statistics in this study were used to describe the characteristics of respondents. While PLS (Partial Least Square) is used to determine The Influence of Green Human Resource Management and Green Intellectual Capital Towards Environmental Performance mediated by the Environmental Commitment of the Pidie Regency Education and Culture Office.

The data analysis technique used in this study is quantitative data analysis. The results of the research obtained from the field were processed using statistical calculations using PLS (Partial Least Square). PLS is a Structural Equation Modeling (SEM) equation model with an approach based on variance or component-based structural equation modeling. According to the purpose of PLS-SEM is to develop a theory or build a theory (prediction orientation). PLS is used to explain whether there is a relationship between latent variables (prediction). PLS is a powerful method of analysis because it does not assume flow data with a certain scale measurement, small sample size (Hair et al, 2019 ( Ghozali , 2015) )

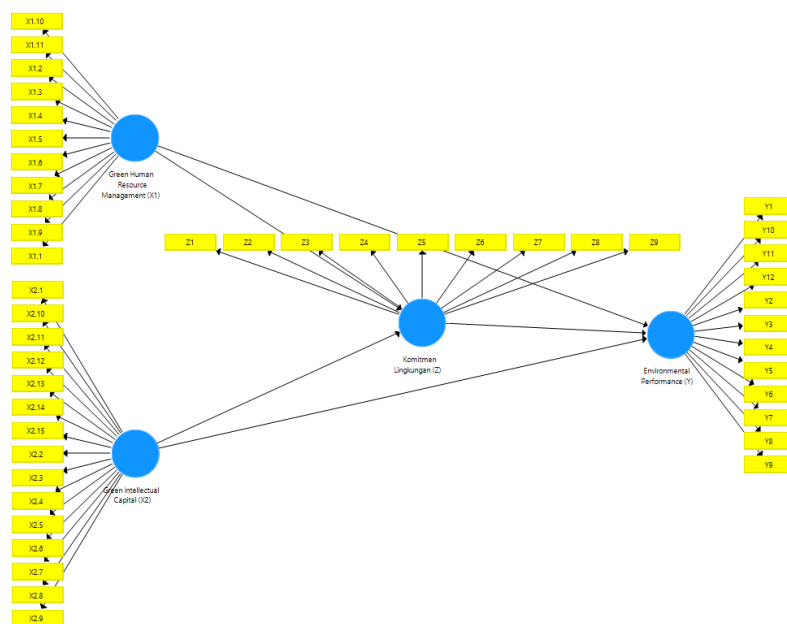


Figure 1. Structural Equation Modelling

## RESULTS AND DISCUSSION

### Respondent Characteristics

Based on descriptive analysis, it was shown that the number of respondents was dominated by female respondents as much as 60.9%. Respondents by age were dominated by respondents aged 40-49 years (41.7%). The income level of the respondents was dominated by the income of Rp.3,500,000-Rp.5,000,000 as many as 54 people (47.0%). The education level of the respondents was dominated by 49 undergraduate graduates (42.6%). Based on the working period of respondents who worked for more than 5 years, there were 70 people (60.9%). The respondents' job positions were dominated by 25 job positions as Primary Expert Widyapraja (21.7%), followed by 25 job positions as Personnel Analysts (21.7%).

### Evaluation of Measurement Model (Outer Model)

Measurement model testing will be conducted to show the results of validity and reliability tests. In this study, validity testing is conducted to determine whether the construct has met the requirements to be continued as research or not. In this validity test, there are two types of evaluations that will be conducted, namely:

## Convergent Validity

Convergent Validity models measurement with items that have values based on the correlation between the item's score and the construct value. The convergent validity index is measured by the factors of AVE, composite reliability, R square, cronbach's alpha.

The results of the AVE index, composite reliability, R square, cronbach's alpha can be seen in table 1.

Table 1 Convergent Validity

Variable	AVE	Composite Reliability	Cronbach's Alpha
Environmental Performance (Y)	0,583	0,859	0,831
Green Human Resource Management (X1)	0,651	0,899	0,878
Green Intellectual Capital (X2)	0,514	0,912	0,903
Environmental Commitment (Z)	0,612	0,934	0,920

The validity and reliability criteria can also be seen from the reliability value of a variable and the Average Variance Extracted (AVE) value of each variable. The variable is said to have high reliability if the composite reliability value is above 0.7 and AVE is above 0.5. Based on table 1, it is stated that four variables meet composite reliability because their values are above the recommended number, which is above 0.7 which already meets the reliability criteria.

The following are the results of the outer model test which shows the value of outer loading using the Smartpls v 3.2.7 analysis tool.

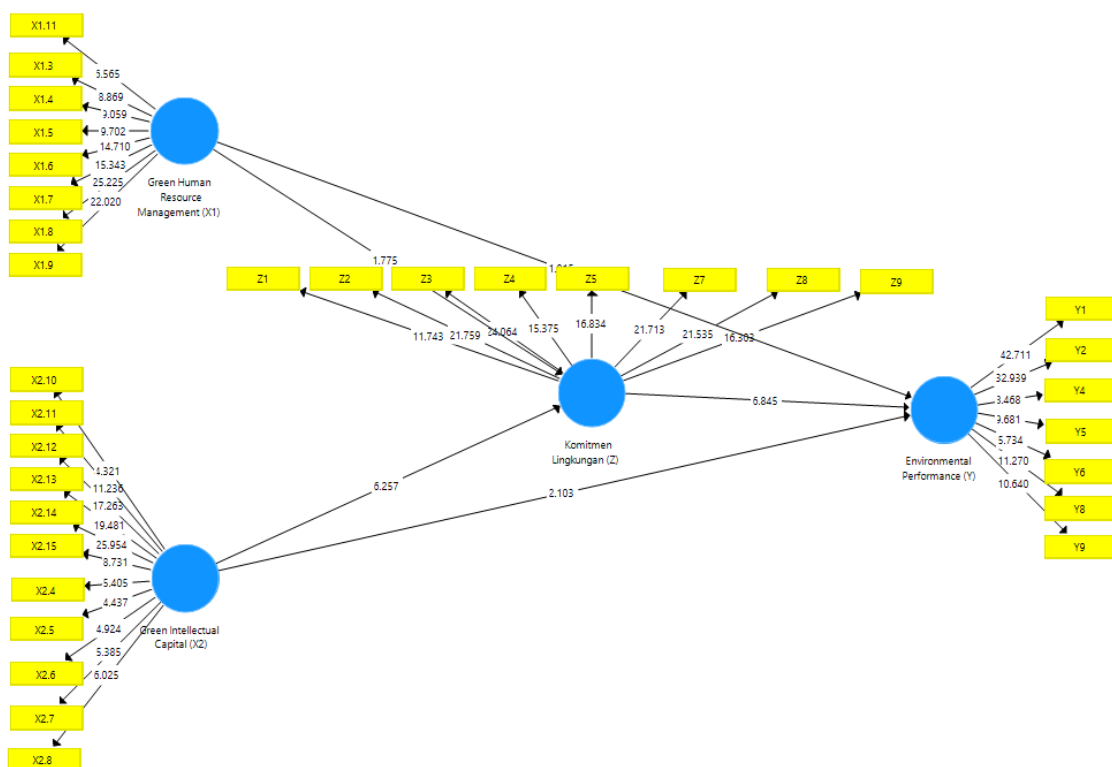


Figure 1 Outer Model Test Results

The results of the analysis shown in figure 2 show that all research variables have a loading factor value above 0.7. To see the value of the loading factor, all construct data can be seen in table 2.

**Table 2 Loading Factor Values of All Second Constructs**

<b>Construct</b>	<b>Item Code</b>	<b>Loading Factor</b>
Green Human Resource Management (X1)	X1.3	0,770
	X1.4	0,755
	X1.5	0,793
	X1.6	0,722
	X1.7	0,777
	X1.8	0,775
	X1.9	0,779
	X1.11	0,734
Green Intellectual Capital (X2)	X2.4	0,766
	X2.5	0,728
	X2.6	0,701
	X2.7	0,717
	X2.8	0,742
	X2.10	0,733
	X2.11	0,747
	X2.12	0,799
	X2.13	0,725
	X2.14	0,771
	X2.15	0,753
Environmental Performance (Y)	Y1	0,816
	Y2	0,793
	Y4	0,785
	Y5	0,798
	Y6	0,765
	Y8	0,736
	Y9	0,757



Environmental Commitment (Z)	Z1	0,751
	Z2	0,807
	Z3	0,797
	Z4	0,772
	Z5	0,790
	Z7	0,838
	Z8	0,813
	Z9	0,778

In the table above, the indicators of green human resource management, green intellectual capital, environmental performance, and environmental commitment have a high loading factor value, showing that these indicators are very good in representing the "environmental performance" construct. The loading factor value table is a very useful tool in assessing the quality of the measurement model. By understanding this table, we can ensure that the construct we are measuring is well represented by its indicators.

As for the Fornell Larcker Criterion value, it can be seen in table 3. The following:

Table 3. Fornell Larcker Criterion

	Environmental Performance (Y)	Green Human Resource Management (X1)	Green Intellectual Capital (X2)	Environmental Commitment (Z)
Environmental Performance (Y)	0,619			
Green Human Resource Management (X1)	0,655	0,672		
Green Intellectual Capital (X2)	0,743	0,670	0,644	
Environmental Commitment (Z)	0,816	0,621	0,747	0,782

### Structural Model Evaluation (Inner Model)

Structural model evaluation aims to predict the relationship between latent variables based on the substantive theory of the structural model evaluated using R-square for the dependent construct.

### R-Square (R<sup>2</sup>)

R-Square is used to measure the predictive power of a structural model. R-Squares explain the influence of certain exogenous latent variables on endogenous latent variables whether they have a substantive influence. R-squares values of 0.67, 0.33 and 0.19 indicate strong, moderate and weak models (Ghozali and Latan, 2015). Here is Table 4.

Table 4. R-Square

	R Square	Adjusted R Square
Environmental Performance (Y)	0,721	0,711
Environmental Commitment (Z)	0,585	0,575

From the results of the R-Squares in Table 4. it shows that the values of R-Squares are 0.374 and 0.744. This value shows that the variables of green human resource management, green intellectual capital and environmental commitment as mediation variables affect the environmental performance variable by 74%. And the rest are influenced by other variables outside of the variables in this study.

### Hypothesis Test Results

To assess the significance of the influence between variables, a bootstrapping procedure was carried out. The bootstrap procedure uses the entire original sample to then be resampled. In the bootstrap resampling method, the significance value used (two-tailed) t-value is 1.96 (significance level 5). Table 5. It is the result of a T-statistical test to test the significance of indicators against latent variables in the second order construct.

Table 5. Total Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P-Values
Green Human Resource Management (X1) -> Environmental Performance (Y)	0,265	0,287	0,110	2,415	0,016
Green Human Resource Management (X1) -> Environmental Commitment (Z)	0,200	0,215	0,113	1,997	0,049
Green Intellectual Capital (X2) -> Environmental Performance (Y)	0,555	0,547	0,102	5,457	0,000
Green Intellectual Capital (X2) -> Environmental Commitment (Z)	0,627	0,626	0,100	6,257	0,000
Environmental Commitment (Z) -> Environmental Performance (Y)	0,569	0,574	0,083	6,845	0,000

Based on the results of the total effect contained in Table 5. It shows that there are 5 paths that have significance to their constructs with a statistical t-value greater than 1.96 and a p-value less than 0.05, meaning that the entire path has a good significant value.



Based on this description, to find out whether a hypothesis is accepted or rejected, it can be done by paying attention to the significance value between constructs, t-statistics and p-values. Then measurement estimates and standard errors are no longer calculated on statistical assumptions, but are based on empirical observations. In the bootstrap resampling method in this study, the hypothesis is accepted that if the significance value of the t-value is greater than 1.96 and/or the p-value is less than 0.05, then  $H_a$  is accepted and  $H_o$  is rejected and vice versa.

Based on Table 5. The determination of the accepted or rejected hypothesis is explained as follows:

The green human resource management construct has a t-statistical value of  $2,415 > 1.96$ , and a p-value of  $0.016 < 0.05$ . Therefore, the first hypothesis that states that there is an influence of green human resource management on environmental performance is accepted and supported by research data.

The green human resource management construct has a t-statistical value of  $1.997 > 1.96$ , and a p-value of  $0.049 < 0.05$ . Therefore, the second hypothesis that there is a very significant influence between green human resource management on environmental commitments is accepted and supported by the research data.

The green intellectual capital construct has a t-statistical value of  $5,457 > 1.96$ , and a p-value of  $0.000 < 0.05$ . Therefore, the third hypothesis that states that there is an influence of green intellectual capital on environmental performance is accepted and supported by research data.

Construct green intellectual capital has a t-statistical value of  $6,257 < 1.96$ , and a p-value of  $0.000 > 0.05$ . Therefore, the fourth hypothesis that there is a significant influence between green intellectual capital on environmental commitments is accepted and supported by research data.

The environmental commitment construct has a t-statistical value of  $6,845 < 1.96$ , and a p-value of  $0.000 > 0.05$ . Therefore, the fifth hypothesis that states that there is a very significant influence between environmental commitment to environmental performance is accepted and supported by research data.

Simultaneous testing of the influence of exogenous variables green human resource management, green intellectual capital and environmental commitment on endogenous environmental performance. In the last stage of testing, if the influence of exogenous variables on endogenous variables is not significant, while the influence of mediating variables on endogenous variables is significant. Thus, the mediation variable is proven to mediate the influence of exogenous variables on endogenous variables.

Table 6. Specific Indirect Effect

Construct	Original Sample (0)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P-Values
Green Human Resource Management (X1) -> Environmental Commitment (Z) -> Environmental Performance (Y)	0,114	0,122	0,063	2,132	0,048
Green Intellectual Capital (X2) -> Environmental Commitment (Z) -> Environmental Performance (Y)	0,357	0,361	0,083	4,321	0,000

## DISCUSSION

### **The Influence of Green Human Resource Management on the Environmental Performance of the Education and Culture Office of Pidie Regency**

The first hypothesis shows that there is an influence of green human resource management on environmental performance statistically, because the value of  $p$ -value obtained is 0.016, the statistical  $t$  is 2.415. Because of the  $p$  value of  $<0.05$ , statistical value of  $>1.96$  and positive path coefficient, it can be concluded that green human resource management has an effect on environmental performance at the Pidie Regency Education and Culture Office. This is in accordance with the research conducted.

In line with the research of Aftab et al. (2023) that to test the mediating effects of green innovation and pro-environmental behavior in addition to the role of environmental strategy moderation in the proposed model, we collected and analyzed data from 410 managers of manufacturing companies operating in Pakistan using partial least squared structural equation modeling. The results of the mediation and moderation highlighted the importance of green innovation, environmental strategies and pro-environmental behaviors to excel in environmental performance through operational efficiency, appropriate environmental strategies and human willingness to engage in environmental activities. These findings also point to implications for theory and practice in similar developing countries. The study offers generalizations in developing countries that share the same economic and social structure.

### **The Influence of Green Human Resource Management on Environmental Commitment at the Education and Culture Office of Pidie Regency**

The second hypothesis shows that there is an influence of green human resource management on environmental commitment statistically, because the  $p$  value obtained is 0.049, the statistical  $t$  is 1.997. Because the  $p$  value is  $<0.05$ , the statistical value is  $>1.96$  and the path coefficient is positive, it can be concluded that green human resource management has an effect on environmental commitment at the Pidie Regency Education and Culture Office.

In line with research by Nurmadani & Waskito (2025) which shows that the pressure to meet these international environmental standards has led to a change in individual behavior, where people are looking for eco-friendly products and companies that prioritize sustainability. The method used in this study is quantitative research. The population in this study consists of all employees working at the Solo Watershed Management Office. The sampling technique used in this study is probability sampling. With the following results: 1) GHRM has a positive and significant influence on employee performance. 2) Employee commitment does not have a significant influence on employee performance. 3) Employees' pro-environmental behavior has a positive and significant influence on employee performance.

### **The Influence of Green Intellectual Capital on the Environmental Performance of the Pidie Regency Education and Culture Office**

The third hypothesis shows that there is an influence of green intellectual capital on environmental performance statistically, because the  $p$  value obtained is 0.000, the statistical  $t$  is 5.457. Because the  $p$  value is  $<0.05$ , the statistical value is  $>1.96$  and the path coefficient is positive, it can be concluded that green intellectual capital has an effect on environmental performance at the Pidie Regency Education and Culture Office.

In line with the research of Asiaei et al. (2023) showed that based on a survey of 105 Iranian public companies, the results show that the elements of green intellectual capital are not directly related to environmental performance. Instead, these elements affect environmental performance only through ambidextrous green innovations as a mediating variable. This is the first study to simultaneously embed resource orchestration theory in the green and ambidextrous intellectual capital literature. The study's findings offer new insights into how organizations derive maximum benefits from the orchestration of their various green assets and capabilities, including green intellectual capital and ambidextrous green innovation.

### **The Influence of Green Intellectual Capital on Environmental Commitment at the Education and Culture Office of Pidie Regency**

The fourth hypothesis shows that there is an influence of green intellectual capital on environmental commitment statistically, because the p value obtained is 0.000, the statistical t is 6,257. Because the p value is  $<0.05$ , the statistical value is  $>1.96$  and the path coefficient is positive, it can be concluded that green intellectual capital has an effect on environmental commitment at the Pidie Regency Education and Culture Office.

In line with the research of Wulandari et al. (2025) showed that green commitment has a positive but insignificant effect on sustainability performance. Similarly, Green Intellectual Capital also has a positive but not significant effect on sustainability performance.

Furthermore, the results of Zalfa & Novita's (2021) research found that Green Human Capital was found to have a negative influence on Sustainable Performance, Green Structural Capital had no effect on Sustainable Performance and Green Relational Capital was found to have a positive influence on Sustainable Performance.

### **The Effect of Environmental Commitment on the Environmental Performance of the Education and Culture Office of Pidie Regency**

The fifth hypothesis shows that there is an influence of environmental commitment on environmental performance statistically, because the p value obtained is 0.000, the statistical t is 6.845. Because the p value is  $<0.05$ , the statistical value is  $>1.96$  and the path coefficient is positive, it can be concluded that environmental commitment has a very significant effect on environmental performance at the Pidie Regency Education and Culture Office.

In line with the results of the research, Pramudita & Gunawan (2023) provides insights and helps develop knowledge about environmental sustainability at the managerial level that affects the impact of Green Human Resource Management, Green Human Capital and Green Innovation on Environmental Performance Through Green Human Capital and Green Innovation. The four variables were developed into 21 (twenty-one) measurement indicators. There are 8 (eight) hypotheses that were tested to analyze Environmental Performance in PT. A Brilliant Creative Partner. The research findings show that out of the development of 8 (eight) hypotheses, there are 5 (five) hypotheses that are supported by significant and positive effects; and there are 3 (three) unsupported hypotheses. From the resulting model, it is proven that GHRM has an effect on Environmental Performance mediated by Green Human Capital.

### **The Role of Environmental Commitment in Mediating the Influence of Green Human Resource Management on Environmental Performance of the Education and Culture Office of Pidie Regency**

The green human resource management variable has a significant influence on environmental performance and in table 4.19 it can be seen that the influence of green human resource management variables on environmental commitment and environmental performance variables is significant. This means that the environmental commitment variable is able to partially mediate the relationship between green human resource management and environmental performance.

In line with the findings of Sari (2024's research), it shows that the variables of Employerbranding and E-Recruitment have no effect on Intention to apply, the variables of Company Reputation have a positive effect on Intention to apply, and the variables of Employer Branding and E-Recruitment have a positive effect on Company Reputation in this study. And the Company Reputation variable can mediate between the Employer Branding variable to Intention to Apply and the Company Reputation variable cannot mediate the E-Recruitment variable to Intention to Apply. Keywords: Employer branding, E-recruitment, Company reputation and Intention to apply.

Then the results of Prabowo's research (2018) show that job redesign has a significant positive influence on job satisfaction and employee performance, even job satisfaction itself can significantly increase the positive influence of job redesign on employee performance. Meanwhile, the performance appraisal variable only has a

significant positive effect on job satisfaction. Then the last is that job satisfaction itself also has a positive and significant influence on employee performance variables.

### **The Role of Environmental Commitment in Mediating the Influence of Green Intellectual Capital on Environmental Performance of the Pidie Regency Education and Culture Office**

The green intellectual capital variable has a significant influence on environmental performance and in table 4.19 it can be seen that the influence of green intellectual capital variables on environmental commitment and environmental performance variables is significant. This means that the environmental commitment variable is able to partially mediate the relationship between green intellectual capital and environmental performance.

In line with the results of Safitri's research, Safitri & Emilisa (2024) showed the following findings: (1) green innovation has a positive effect on environmental performance, (2) top management support management has a positive effect on environmental performance, (3) green human resource management has a positive effect on environmental performance, (4) green intellectual capital has a positive effect on environmental performance.

Furthermore, the results of the research by Bangun, Astuti & Satria (2024) show that green intellectual capital has no influence on financial performance. Meanwhile, green accounting has a negative effect and firm size has a positive influence on financial performance. GCG with a proxy of an independent board of commissioners is able to moderate the relationship between green intellectual capital and firm size to financial performance, but is unable to moderate green accounting to financial performance. With this research, it is hoped that companies can apply the concepts of green intellectual capital and green accounting in order to provide a good view for companies that can create success for the company so that it can improve financial performance in the long term.

## **CONCLUSION**

### **Conclusion**

Based on the results of the data analysis that has been carried out on all the data obtained, the following conclusions can be drawn:

Green human resource management has a direct and significant effect on environmental performance at the Pidie Regency Education and Culture Office.

Green human resource management has a direct and significant effect on environmental commitment at the Pidie Regency Education and Culture Office.

Green intellectual capital has a direct and significant effect on environmental performance at the Pidie Regency Education and Culture Office.

Green intellectual capital has a direct effect on the environmental commitment of the Pidie Regency Education and Culture Office.

Environmental commitment has a direct and very significant effect on environmental performance at the Pidie Regency Education and Culture Office.

Environmental commitment mediates partially (Partial Mediation) the influence of green human resource management on environmental performance at the Education and Culture Office of Pidie Regency.

Environmental commitment mediates the influence of green intellectual capital on environmental performance at the Pidie Regency Education and Culture Office.

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