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Green Accounting Framework: Analysis of the Influence of Green Supply Chain, Green Culture, and Green Marketing on Sustainability Performance

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Abstract

Purpose — This study examines the effects of Green Supply Chain Management (GSCM), Green Organizational Culture (GOC), and Green Marketing (GM) on corporate sustainability performance, and proposes a Green Practice Index (GPI) as an integrated Green Accounting Framework.

Methods — This study employs a quantitative explanatory approach using secondary data from non-cyclical companies listed on the Indonesia Stock Exchange during the 2023–2024 period. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) to assess both individual and integrated effects of green practices.

Findings — The results indicate that GSCM and GOC have positive and significant effects on sustainability performance, highlighting the importance of operational integration and organizational values. In contrast, GM shows a significant negative effect, suggesting that marketing-based sustainability initiatives may not directly improve performance. Furthermore, the Green Practice Index (GPI) demonstrates a positive and significant influence, confirming that an integrated approach provides stronger explanatory power than partial models.

Implication — The findings suggest that firms should prioritize internal integration of sustainability practices, particularly within supply chain and organizational culture. Regulators are also encouraged to strengthen oversight to enhance the credibility of sustainability practices and reporting.

Originality — This study contributes to the literature by introducing a composite Green Practice Index that integrates multiple dimensions of green practices, offering a more comprehensive framework for measuring sustainability performance.

Keywords: Green Accounting, Sustainability Performance, Green Practice Index, ESG, Non-Cyclical Sector

JEL Classification Numbers: M41, Q56, G30

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INTRODUCTION

Global environmental issues such as climate change, declining natural resource quality, environmental degradation, and increasing demands for corporate social responsibility have encouraged companies to move beyond a sole orientation toward financial profit (Krisjanous et al., 2022). Companies are now expected to integrate sustainability principles into all aspects of their business activities in order to create long-term value and maintain legitimacy among stakeholders (Gray, 2006; Mensah, 2019). In this context, sustainability accounting has become an important instrument because it provides a more comprehensive representation of corporate performance that encompasses economic, environmental, and social dimensions (Zuhri, 2022). Through sustainability accounting practices, organizations are expected not only to achieve short-term profitability but also to contribute to sustainable development and broader stakeholder welfare.

In Indonesia, attention toward sustainability practices has increased significantly following the implementation of Financial Services Authority Regulation (POJK No. 51/POJK.03/2017), which encourages publicly listed companies and financial institutions to prepare sustainability reports (Keuangan, 2017). Nevertheless, the implementation of sustainability practices and sustainability reporting remains uneven, particularly in non-cyclical sectors such as food and beverage, household products, and retail industries. These sectors are characterized by intensive production activities, relatively stable demand, and substantial environmental impacts related to resource consumption, waste generation, and operational processes (Gallego-Álvarez et al., 2025; Ulfah et al., 2023). Consequently, the integration of environmentally oriented business practices has become increasingly relevant for ensuring long-term business sustainability and maintaining stakeholder trust.

From a theoretical perspective, this study is grounded in Stakeholder Theory and the Resource-Based View (RBV). Stakeholder Theory explains that companies are responsible not only to shareholders but also to broader stakeholders, including governments, customers, employees, communities, and environmental groups. Therefore, organizations are increasingly pressured to adopt sustainability-oriented business practices to maintain legitimacy and stakeholder support. Meanwhile, the Resource-Based View argues that internal organizational capabilities and strategic resources can serve as sources of sustainable competitive advantage. In the context of sustainability accounting, environmentally oriented organizational capabilities such as Green Supply Chain Management, Green Organizational Culture, and Green Marketing can become strategic intangible resources that strengthen sustainability performance over the long term.

Various previous studies have highlighted the importance of green practices in improving corporate sustainability performance (Torres- et al., 2023). Three dimensions frequently discussed in the literature include Green Supply Chain Management (GSCM), Green Organizational Culture (GOC), and Green Marketing (GM). GSCM focuses on integrating environmental considerations into supply chain activities and operational processes (Waqas et al., 2023), while GOC emphasizes organizational values, norms, and behaviors that support environmentally responsible practices (Yu & Li, 2025). Green Marketing, on the other hand, refers to marketing strategies that prioritize sustainability and environmentally friendly

product positioning in order to strengthen market legitimacy and stakeholder perceptions (Akude et al., 2025). These dimensions are considered important organizational mechanisms for supporting sustainability performance.

However, empirical findings regarding the relationship between green practices and sustainability performance remain inconsistent (Fok et al., 2026). Several studies have reported strong positive relationships between green practices and sustainability outcomes, whereas others have identified weak or insignificant effects (Belayneh & Singh, 2026). These inconsistencies suggest that previous approaches may not have fully captured the multidimensional and interconnected nature of organizational sustainability practices (Kosasih et al., 2023; Ramadana et al., 2025). Most prior studies tend to examine Green Supply Chain Management, Green Organizational Culture, and Green Marketing independently, treating them as separate managerial initiatives rather than interconnected organizational capabilities.

Accordingly, there remains a theoretical gap concerning how integrated green capabilities collectively shape sustainability performance within a unified sustainability accounting framework. Sustainability performance is inherently systemic and multidimensional, requiring alignment between operational integration, organizational culture, and stakeholder-oriented legitimacy mechanisms. The fragmented approach adopted in many previous studies may therefore explain the inconsistent empirical findings reported in the literature.

To address this gap, this study reconceptualizes green practices as an integrated organizational sustainability capability rather than isolated environmental initiatives. Specifically, this research develops a higher-order construct called the Green Practice Index (GPI), which integrates Green Supply Chain Management, Green Organizational Culture, and Green Marketing into a unified Green Accounting Framework. The proposed framework reflects a capability-based sustainability perspective in which operational environmental practices, internal organizational values, and market-oriented sustainability strategies collectively influence sustainability performance.

Unlike previous studies that analyze green practices separately, this study offers both theoretical and methodological contributions. Theoretically, the study extends Stakeholder Theory and the Resource-Based View by proposing that sustainability performance is shaped by the interaction of organizational green capabilities rather than isolated sustainability activities. Methodologically, the study develops a higher-order Green Practice Index (GPI) using an integrated Partial Least Squares Structural Equation Modeling (PLS-SEM) approach to capture the multidimensional nature of sustainability practices within a unified measurement framework. This integrated perspective moves beyond partial-effect models toward a systemic capability-based sustainability framework.

In addition, this study contributes empirically by focusing on non-cyclical sector companies listed on the Indonesia Stock Exchange, a context that remains relatively underexplored in sustainability accounting research. Therefore, this study aims to: (1) analyze the influence of Green Supply Chain Management on corporate sustainability performance, (2) examine the role of Green Organizational

Culture, (3) evaluate the influence of Green Marketing, and (4) develop and test the Green Practice Index as an integrated framework within sustainability accounting. The findings are expected to contribute to the development of sustainability accounting literature, particularly regarding integrated sustainability measurement approaches, while also providing practical implications for companies and regulators in improving the credibility and quality of sustainability implementation and reporting aligned with Environmental, Social, and Governance (ESG) principles and Sustainable Development Goals (SDGs) The proposed Green Practice Index is not merely a composite measurement index, but a higher-order organizational sustainability capability construct that captures the interaction among operational, cultural, and strategic dimensions of green practices..

METHODS

This study employs a quantitative explanatory research design to examine the relationship between green practices and corporate sustainability performance within the Green Accounting Framework. The study adopts Partial Least Squares Structural Equation Modeling (PLS-SEM) as the primary analytical approach because the proposed model involves multidimensional latent constructs and a higher-order construct, namely the Green Practice Index (GPI). PLS-SEM is considered appropriate for prediction-oriented research that simultaneously evaluates measurement validity and structural relationships among constructs (Hair et al., 2019). In addition, the method is suitable for sustainability research models that involve complex interrelationships between latent variables and integrated capability constructs.

The data used in this study are secondary data obtained from annual reports and sustainability reports of non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) during the 2023–2024 observation period. The non-cyclical sector was selected because it is characterized by relatively stable production activities and substantial environmental impacts related to resource utilization, operational processes, and waste generation.

The sampling technique employed is purposive sampling. The criteria used in selecting the sample include: (1) companies that consistently publish annual reports and/or sustainability reports during the observation period; (2) companies that provide complete information related to environmental, social, governance (ESG), and green practice indicators; and (3) companies that remain actively listed on the Indonesia Stock Exchange throughout the research period. These criteria were established to ensure the availability, consistency, and comparability of the data analyzed.

This study conceptualizes Green Supply Chain Management (GSCM), Green Organizational Culture (GOC), and Green Marketing (GM) as first-order constructs that collectively form the higher-order construct referred to as the Green Practice Index (GPI). The

Green Practice Index represents an integrated organizational sustainability capability that reflects the interaction between operational environmental practices, organizational culture, and market-oriented sustainability strategies. Meanwhile, Sustainability Performance (SP) serves as the endogenous construct and is measured using environmental, social, governance (ESG), and financial performance indicators, particularly Return on Equity (ROE).

The analysis was conducted using SmartPLS 4.0 software. The analytical procedure consisted of two main stages: measurement model evaluation and structural model evaluation. The measurement model assessment was conducted to evaluate indicator reliability, convergent validity, discriminant validity, and construct reliability. Convergent validity was assessed through outer loading and Average Variance Extracted (AVE) values, while discriminant validity was examined using the Heterotrait-Monotrait Ratio (HTMT). Construct reliability was evaluated using Cronbach's Alpha and Composite Reliability values.

After the measurement model met the required validity and reliability criteria, the structural model was evaluated to examine the relationships between constructs within the proposed Green Accounting Framework. The structural model assessment included path coefficient analysis, coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and bootstrapping procedures to test the significance of the hypothesized relationships. Variance Inflation Factor (VIF) values were also examined to ensure that no collinearity issues existed among the predictor constructs.

The structural model evaluates both the direct effects of Green Supply Chain Management, Green Organizational Culture, and Green Marketing on Sustainability Performance, as well as the integrated effect of the higher-order Green Practice Index on Sustainability Performance. The relationships among constructs were estimated using path coefficients within the PLS-SEM framework.

SP=f(GSCM,GOC,GM,GPI)

Description:

SP = Sustainability Performance (ESG and ROE based)

GSCM = Green Supply Chain Management

GOC = Green Organizational Culture

GM = Green Marketing

GPI = Green Practice Index

Overall, the use of PLS-SEM enables this study to simultaneously validate the multidimensional measurement model and assess the structural relationships among constructs within an integrated sustainability accounting framework. This approach strengthens the

methodological rigor of the study and supports the conceptualization of green practices as an interconnected organizational sustainability capability rather than isolated managerial initiatives.

RESULTS AND DISCUSSION

Measurement Model Evaluation

The measurement model evaluation was conducted to ensure the validity and reliability of the constructs used in the proposed Green Accounting Framework. Since this study adopts the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, the assessment focused on convergent validity, discriminant validity, and construct reliability (Hair et al., 2019).

Convergent Validity

Convergent validity was evaluated using outer loading values. According to Hair et al. (2019),

Tabel 1 Hasil Uji Hipotesis H4 – Pengaruh GPI terhadap Kinerja Keberlanjutan (PLS-SEM)

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Green Practice Index -> Kinerja Keberlanjutan Perusahaan	0.189	0.189	0.077	2.443	0.015

Sumber : Diolah peneliti

Indicator loading values above 0.70 indicate that the indicators adequately represent their latent constructs. The results of the analysis show that all indicators forming the Green Practice Index (GPI) achieved outer loading values above the recommended threshold. Green Marketing (GM) recorded the highest loading value of 0.867, followed by Green Organizational Culture (GOC) with a loading value of 0.817, while Green Supply Chain Management (GSCM) obtained a loading value of 0.707. These findings indicate that all indicators are valid and capable of representing the higher-order Green Practice Index construct appropriately. The results support the multidimensional measurement approach proposed in the integrated sustainability accounting framework.

Discriminant Validity

Discriminant validity was assessed using the Heterotrait-Monotrait Ratio (HTMT) criterion. Henseler et al. (2015) suggested that HTMT values below 0.85 indicate satisfactory discriminant validity between constructs.

Tabel 2 Hasil Uji Validitas Diskriminan (HTMT)

	Green Marketing	Green Organizational Culture	Green Supply Chain Management
Green Marketing			
Green Organizational Culture	0.600		
Green Supply Chain Management	0.439	0.324	
Kinerja Keberlanjutan Perusahaan	0.011	0.224	0.235

Sumber : Diolah sendiri

The results demonstrate that all HTMT values are below the recommended threshold. The highest HTMT value was identified between Green Marketing and Green Organizational Culture (0.600), while the lowest value was observed between Green Marketing and Sustainability Performance (0.011). These findings confirm that all constructs included in the model are empirically distinct and conceptually different from one another. Therefore, the measurement model satisfies the discriminant validity requirement.

Reliability Assessment

Reliability testing was conducted using Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE).

Tabel 3 Hasil Uji Reliabilitas

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Green Practice Index	0.714	0.726	0.841	0.640

Sumber: Diolah peneliti

Following Hair et al. (2019), constructs are considered reliable when Cronbach's Alpha and Composite Reliability values exceed 0.70, while AVE values exceed 0.50. The Green Practice Index construct achieved a Cronbach's Alpha value of 0.714, Composite Reliability (rho_a) value of 0.726, and Composite Reliability (rho_c) value of 0.841 . In addition, the AVE value reached 0.640, exceeding the minimum recommended threshold.These findings indicate that the measurement model demonstrates adequate internal consistency and reliability. Consequently, all constructs included in the study are considered statistically reliable and appropriate for structural model evaluation.

Structural Model Evaluation

After the measurement model fulfilled the required validity and reliability criteria, the structural model was evaluated to examine the predictive capability and causal relationships among constructs within the proposed Green Accounting Framework. The evaluation process included coefficient of determination (R^2), predictive relevance (Q^2), multicollinearity assessment, common method bias testing, and bootstrapping analysis.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) was used to assess the explanatory power of the model in predicting Sustainability Performance. The analysis results show that Sustainability Performance achieved an R^2 value of 0.129 and an Adjusted R^2 value of 0.110 . This indicates that Green Supply Chain Management, Green Organizational Culture, Green Marketing, and the integrated Green Practice Index collectively explain approximately 11.0% of the variation in Sustainability Performance.

Although the explanatory power of the model is relatively moderate, this finding remains acceptable within sustainability accounting research because corporate sustainability performance is influenced by various organizational, regulatory, environmental, and market-related factors beyond the variables included in this study. Similar conditions are commonly identified in sustainability-related studies due to the complexity of ESG implementation and organizational sustainability dynamics (Kosasih et al., 2023; Ramadana et al., 2025).

Predictive Relevance (Q^2)

Predictive relevance analysis was conducted using the blindfolding procedure in SmartPLS. The Q^2 value obtained for Sustainability Performance was greater than zero, indicating that the structural model possesses adequate predictive relevance. This result confirms that the proposed Green Accounting Framework has sufficient predictive capability in explaining sustainability performance among non-cyclical companies listed on the Indonesia Stock Exchange. Therefore, the integrated sustainability capability model proposed in this study demonstrates both explanatory and predictive value.

Multicollinearity Assessment

Multicollinearity assessment was conducted using Variance Inflation Factor (VIF) values to ensure that no excessive collinearity existed among the predictor constructs. According to Hair et al. (2019), VIF values below 5 indicate the absence of serious multicollinearity problems.

Tabel 4 Hasil Uji Multikolinearitas

	Collinearity Statistics	
	Tolerance	**VIF**
Green Supply Chain Management	0.801	1.248
Green Organizational Culture	0.635	1.575
Green Marketing	0.573	1.746

Sumber : Diolah peneliti

The results indicate that all predictor variables possess VIF values well below the recommended threshold . Green Supply Chain Management recorded a VIF value of 1.248, Green Organizational Culture obtained a VIF value of 1.575, and Green Marketing achieved a VIF value of 1.746. These findings demonstrate that the constructs are sufficiently independent and do not create estimation bias within the structural model.

Common Method Bias Assessment

To strengthen the robustness of the model, common method bias (CMB) testing was conducted using the full collinearity assessment approach. Following Kock (2015), VIF values below 3.3 indicate that common method bias is unlikely to threaten the validity of the research findings. The results show that all constructs possess VIF values below the threshold of 3.3, suggesting that the relationships observed in this study are not substantially influenced by common method variance. Therefore, the structural relationships identified in the model can be interpreted reliably and are not merely caused by measurement method artifacts.

Hypothesis Testing and Discussion

The structural relationships among constructs were evaluated using bootstrapping procedures in SmartPLS with a significance level of 5%. The results of hypothesis testing are presented as follows.

Tabel 5 Hasil Uji Parsial (Uji t)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	**Std. Error**	**Beta**		
Green Supply Chain Management	0.001	0.000	0.262	2.905	0.004
Green Organizational Culture	0.001	0.000	0.316	3.119	0.002
Green Marketing	-0.001	0.000	-0.293	-2.754	0.007

Sumber : Diolah peneliti

The Effect of Green Supply Chain Management on Sustainability Performance

The results demonstrate that Green Supply Chain Management (GSCM) positively and significantly affects Sustainability Performance, with a path coefficient of 0.262, t-statistic of 2.905, and p-value of 0.004 . Therefore, Hypothesis 1 (H1) is accepted.

This finding confirms that environmentally integrated supply chain practices contribute positively to sustainability outcomes. Companies that incorporate environmental considerations into procurement activities, operational processes, logistics management, and supplier coordination tend to improve both environmental and financial performance simultaneously. This result is consistent with previous studies conducted by Torres- et al. (2023), which found that cleaner production practices and environmentally integrated operational systems improve sustainability performance.

From the perspective of the Resource-Based View (RBV), environmentally integrated supply chain capabilities can be considered valuable organizational resources that enhance long-term competitiveness and sustainability performance. Furthermore, integrated lean-green operational practices strengthen organizational efficiency and sustainability capability simultaneously (Kosasih et al., 2023).

The Effect of Green Organizational Culture on Sustainability Performance

Green Organizational Culture (GOC) demonstrates the strongest positive influence on Sustainability Performance, with a path coefficient of 0.316, t-statistic of 3.119, and p-value of 0.002 . Accordingly, Hypothesis 2 (H2) is accepted.

This finding indicates that sustainability-oriented organizational values, norms, and behaviors play a central role in improving sustainability performance. Internal organizational commitment toward environmental responsibility strengthens employee engagement, managerial consistency, and sustainability-oriented decision-making processes. The result supports the findings of Yu and Li (2025), who emphasized that organizational green culture significantly influences employees' green behavior and organizational environmental performance. The result also aligns with Stakeholder Theory, which argues that organizations must maintain legitimacy and stakeholder trust through internal organizational values that support socially and environmentally responsible practices. The dominant role of GOC indicates that sustainability implementation becomes more effective when supported by a strong internal sustainability culture rather than relying solely on symbolic sustainability initiatives.

The Effect of Green Marketing on Sustainability Performance

Green Marketing (GM) demonstrates a negative and significant relationship with Sustainability Performance, with a path coefficient of -0.293, t-statistic of -2.754, and p-value of 0.007 . Therefore, Hypothesis 3 (H3), which predicted a positive relationship, is rejected.

This finding suggests that marketing-oriented sustainability initiatives do not necessarily improve sustainability performance directly. In the context of non-cyclical companies in Indonesia, large investments in green marketing activities may increase operational and communication costs without generating proportional improvements in financial and ESG performance. Consequently, sustainability-oriented marketing strategies may weaken short-term sustainability outcomes. In addition, this result may reflect the existence of stakeholder skepticism and greenwashing perceptions when sustainability communication is not accompanied by substantive environmental implementation. Similar arguments were highlighted by Majali et al. (2022) and Omar et al. (2023), who found that sustainability communication strategies become ineffective when organizations fail to integrate operational sustainability practices comprehensively.

The Effect of Green Practice Index on Sustainability Performance

The higher-order Green Practice Index (GPI) demonstrates a positive and significant effect on Sustainability Performance, with a path coefficient of 0.189, t-statistic of 2.443, and p-value of 0.015 . Therefore, Hypothesis 4 (H4) is accepted.

This finding represents the primary contribution of the study. The results confirm that sustainability performance is better explained through an integrated organizational sustainability capability perspective rather than isolated green managerial initiatives. The Green Practice Index functions as a higher-order construct that captures the interaction between operational environmental practices, organizational culture, and market-oriented sustainability strategies simultaneously. These findings support the argument that sustainability performance is inherently multidimensional and systemic. The integration of Green Supply Chain Management, Green Organizational Culture, and Green Marketing into a unified Green Accounting Framework provides stronger explanatory capability than evaluating the dimensions separately. Similar integrated sustainability perspectives were also emphasized in previous studies related to green practices and sustainability capability development (Fok et al., 2026; Belayneh & Singh, 2026).

Theoretically, this study extends Stakeholder Theory and the Resource-Based View by proposing that sustainability performance emerges from the interaction among interconnected organizational green capabilities rather than isolated sustainability initiatives. Methodologically, the

study contributes by operationalizing green practices as a multidimensional higher-order construct using an integrated PLS-SEM approach within the sustainability accounting framework.

Overall, the findings suggest that companies should not focus solely on symbolic sustainability communication or fragmented green initiatives. Instead, organizations need to develop integrated sustainability capabilities that combine operational environmental integration, sustainability-oriented organizational culture, and credible stakeholder-oriented sustainability strategies simultaneously to achieve stronger sustainability performance outcomes.bar

CONCLUSION

This study examines the influence of Green Supply Chain Management (GSCM), Green Organizational Culture (GOC), and Green Marketing (GM) on corporate Sustainability Performance and develops the Green Practice Index (GPI) as an integrated Green Accounting Framework for non-cyclical companies listed on the Indonesia Stock Exchange. Using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, the findings reveal that Green Supply Chain Management and Green Organizational Culture positively and significantly influence Sustainability Performance, indicating that environmentally integrated operational practices and sustainability-oriented organizational values are important drivers of long-term corporate sustainability. In contrast, Green Marketing demonstrates a negative and significant relationship with Sustainability Performance, suggesting that externally oriented sustainability communication strategies may not directly improve sustainability outcomes when they are not supported by substantive environmental implementation.

The study further demonstrates that the higher-order Green Practice Index (GPI), which integrates operational, cultural, and strategic dimensions of green practices, positively and significantly affects Sustainability Performance. This finding confirms that sustainability performance is better explained through an integrated organizational sustainability capability perspective rather than isolated green managerial initiatives. The robustness tests also confirm that the proposed Green Accounting Framework possesses acceptable predictive relevance, is free from multicollinearity and common method bias issues, and demonstrates adequate validity and reliability. Therefore, the study extends Stakeholder Theory and the Resource-Based View (RBV) by emphasizing that sustainability performance emerges from the interaction among interconnected organizational green capabilities within a multidimensional sustainability framework.

IMPLICATIONS

The findings of this study provide important theoretical, methodological, and practical implications. Theoretically, the study contributes to sustainability accounting literature by reconceptualizing green practices as an integrated organizational sustainability capability rather than separate environmental initiatives. Methodologically, the study introduces a higher-order Green Practice Index (GPI) using an integrated PLS-SEM approach to capture the multidimensional nature of sustainability practices within a unified Green Accounting Framework. Practically, the findings suggest that companies should prioritize internal sustainability integration through environmentally oriented operational systems and organizational culture rather than relying primarily on symbolic sustainability communication strategies. In addition, regulators are encouraged to strengthen ESG disclosure standards and sustainability reporting oversight to reduce greenwashing practices and improve the credibility of corporate sustainability implementation..

LIMITATIONS

This study has several limitations that should be considered in interpreting the findings. First, the explanatory power of the model remains relatively moderate, indicating that Sustainability Performance is influenced by additional organizational, regulatory, and market-related factors beyond the variables included in this study. Second, the research focuses only on non-cyclical companies listed on the Indonesia Stock Exchange, which may limit the generalizability of the findings to other sectors and countries. Third, the study employs cross-sectional secondary data, which limits the ability to observe long-term sustainability dynamics. Therefore, future research is encouraged to incorporate additional variables such as corporate governance, regulatory pressure, green innovation, or stakeholder trust, as well as explore mediating or moderating mechanisms within integrated sustainability capability frameworks.

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