International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Transforming Green Intellectual Capital into ESG Performance: The Mediating Role of Green Knowledge Sharing

Erna Wati[1], Yolanda Masnita[2], Husna Leila Yusran[3], Meiliana Suparman[4]

[1,2,3]Faculty of Economics and Business, Universitas Trisakti, Jakarta, Indonesia.
[1,4]Faculty of Business and Management, Universitas Internasional Batam, Batam, Indonesia

Corresponding author: 221022215006@std.trisakti.ac.id

Abstract

This study examines whether green intellectual capital (GIC) improves environmental, social, and governance (ESG) performance through green knowledge sharing (GKS) in Indonesian listed firms. Drawing on the natural resource-based view, this study positions GIC as an intangible green resource base that can be converted into sustainability outcomes when environmental knowledge is actively disseminated across the organization. Using partial least squares structural equation modeling with 218 observations, the findings show that GIC has a positive and significant effect on GKS, GKS has a positive and significant effect on ESG performance, and GIC also retains a positive direct effect on ESG performance. The indirect effect is significant, indicating partial mediation. The model explains 18.1% of the variance in GKS and 53.9% of the variance in ESG performance, with acceptable reliability, convergent validity, discriminant validity, and model fit. This study contributes by clarifying that green knowledge sharing is a critical organizational mechanism through which green intellectual capital is translated into stronger ESG outcomes in an emerging-market context.

Keywords: ESG performance, green intellectual capital, green knowledge sharing, emerging market.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

INTRODUCTION

ESG performance has become a central indicator of how firms create long-term value while managing environmental, social, and governance responsibilities. Recent studies show that ESG outcomes are shaped by a mix of institutional pressure, strategic choices, governance quality, and internal resource endowments (Bashir et al., 2023; Martiny et al., 2024; Pham et al., 2024). In emerging markets, ESG performance is increasingly linked with legitimacy, investor confidence, access to capital, and long-run competitiveness, making it an important strategic outcome rather than a purely symbolic disclosure exercise (Bashir et al., 2023; Pham et al., 2024).

Although ESG has become central in management and finance research, firms still differ substantially in their ability to convert sustainability commitments into measurable outcomes. This unevenness suggests that formal compliance and external stakeholder pressure are not sufficient by themselves; internal intangible resources and organizational processes also matter (Martiny et al., 2024; Pham et al., 2024). Prior research further indicates that sustainability performance is strengthened when environmental priorities are embedded in organizational knowledge systems, managerial routines, and innovation-oriented capabilities (R. U. Khan et al., 2023; Rehman et al., 2021; C. H. Wang & Juo, 2021).

One important but still underexplored intangible resource base is green intellectual capital (GIC). GIC captures environmentally oriented knowledge assets embedded in employees, organizational systems, and stakeholder relationships, and earlier studies have shown that these resources can enhance business sustainability, environmental performance, and sustainable performance (Yadiati et al., 2019; Yusliza et al., 2020; Yusoff et al., 2019). More recent evidence likewise confirms that GIC can stimulate green innovation, environmental management accounting, sustainable business model innovation, corporate environmental performance, and green competitive advantage (Ahmad et al., 2025; Alnaim & Metwally, 2024; Asiaei, Bontis, et al., 2022; Asiaei et al., 2023; Asiaei, Jusoh, et al., 2022; Forenten et al., 2026; Shahbaz et al., 2024; Xin & Wang, 2023). Recent evidence from Indonesian contexts also indicates that green intellectual capital, green practices, and sustainability-oriented organizational initiatives are increasingly associated with environmental and broader sustainability outcomes (Ramadana et al., 2025; Suhardjo & Suparman, 2024).

However, possessing green knowledge resources alone may not be enough. Their sustainability value depends on whether environmental insights are circulated, interpreted, and applied across the organization. This is where green knowledge sharing

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

(GKS) becomes important. Prior studies suggest that GKS improves green innovation, green service behavior, sustainable performance, organizational commitment to sustainability, and competitive advantage because it converts dispersed environmental knowledge into coordinated organizational action (Rubel et al., 2021; Saleem et al., 2024; Shaikh et al., 2024; Song et al., 2020; N. Wang et al., 2022; Zairbani & Kumar, 2025). Recent reviews also identify GKS as a pivotal workplace mechanism connecting green capabilities with sustainability outcomes across sectors (Khizar et al., 2025).

Accordingly, this study investigates the effect of GIC on ESG performance through GKS in Indonesian listed firms. This focus addresses three gaps. First, although intellectual capital has been linked with ESG performance, most studies emphasize direct effects and provide limited explanation of the knowledge-sharing mechanism that translates green intangible resources into ESG outcomes (Ferri et al., 2026; Mulatsih, 2025; Pham et al., 2024). Second, recent GIC studies increasingly examine mediators such as green absorptive capacity, green innovation, leadership commitment, and dynamic capability, yet evidence on GKS as an explanatory path to ESG remains comparatively limited (Ahmad et al., 2025; Begum et al., 2023; Elnagar & Aljuwaiber, 2025). Third, evidence from Indonesian listed firms is still scarce despite the country's rising sustainability expectations. Thus, this study contributes by linking GIC, GKS, and ESG in an integrated model grounded in the natural resource-based view and knowledge-based reasoning.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Green Intellectual Capital and Green Knowledge Sharing

The natural resource-based view argues that firms create sustained advantage through valuable resources and capabilities that support environmental management and long-term sustainability. In this study, GIC represents such a resource base because it captures employees' green competencies, organizational systems, and environmentally oriented stakeholder relationships (C. H. Wang & Juo, 2021; Yadiati et al., 2019; Yusliza et al., 2020; Yusoff et al., 2019). From a knowledge-based perspective, these knowledge assets should increase the quantity and quality of environmental knowledge available for exchange within the firm. Yong et al. (2019) show that green intellectual resources strengthen green management systems and employee readiness for environmental action, while Song et al. (2020) demonstrate that knowledge-related organizational resources foster green knowledge sharing and subsequent innovation. Likewise, S. Wang et al. (2022) find that knowledge management capabilities improve sustainable outcomes

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

by facilitating green knowledge processes. Therefore, firms with stronger GIC are expected to exhibit stronger GKS.

H_1: Green intellectual capital has a positive effect on green knowledge sharing.

Green Knowledge Sharing and ESG Performance

Green knowledge sharing refers to the dissemination and exchange of environmental knowledge, ideas, routines, and lessons among organizational members. ESG implementation requires cross-functional coordination because environmental and social actions often depend on shared understanding between operations, finance, supply chain, compliance, and top management. Prior studies show that GKS supports green innovation, green behavior, service performance, and wider sustainability outcomes by helping firms translate dispersed green information into executable routines (R. U. Khan et al., 2023; Rubel et al., 2021; Saleem et al., 2024; Song et al., 2020; S. Wang et al., 2022). Recent evidence also suggests that GKS strengthens sustainable business performance and competitive advantage when supported by green culture and innovation capability (Zairbani & Kumar, 2025).

H_2: Green knowledge sharing has a positive effect on ESG performance.

Green Intellectual Capital and ESG Performance

Green intellectual capital is also expected to exert a direct positive influence on ESG performance. Firms that possess stronger environmentally oriented knowledge resources, supportive organizational systems, and high-quality stakeholder relationships are generally better equipped to institutionalize responsible practices and strengthen sustainability outcomes across environmental, social, and governance dimensions. This argument is consistent with prior evidence showing that intellectual capital is positively associated with overall ESG performance, while green intellectual capital also strengthens environmental performance through better resource orchestration and innovation-related mechanisms (Asiaei et al., 2023; Pham et al., 2024; Wati et al., 2026).

H_3: Green intellectual capital has a positive effect on ESG performance.

Mediating Role of Green Knowledge Sharing

Although GIC can directly support ESG outcomes, its value should become stronger when environmental knowledge is actively shared and operationalized. Knowledge-based reasoning suggests that intangible green resources create greater organizational value when they are converted into collective routines, learning, and

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

action. Several recent studies emphasize that GKS serves as a crucial mechanism that connects green resources, leadership, and learning processes with sustainable outcomes (Elnagar & Aljuwaiber, 2025; Khizar et al., 2025; Saleem et al., 2024; Song et al., 2020; Zairbani & Kumar, 2025). Accordingly, GKS is expected to mediate the influence of GIC on ESG performance.

H_4: Green knowledge sharing mediates the effect of green intellectual capital on ESG performance.

RESEARCH METHOD

A quantitative explanatory research design was adopted in this study to evaluate the proposed hypotheses using partial least squares structural equation modeling (PLS-SEM). This analytical technique is appropriate due to the predictive nature of the model, the presence of a mediating variable, and the use of latent variables operationalized through multiple indicators. The empirical analysis draws on 218 observations from non-financial listed firms in Indonesia. Green intellectual capital is modeled as an aggregate green intangible resource construct, green knowledge sharing represents the organizational process capability, and ESG performance is treated as the endogenous construct. Reliability is assessed using Cronbach's alpha and composite reliability, convergent validity is evaluated through average variance extracted (AVE), and discriminant validity is examined using the heterotrait-monotrait ratio (HTMT) and the Fornell-Larcker criterion. The structural model is evaluated through path coefficients, t-statistics, p-values, indirect effects, R-squared values, and model-fit indices.

Table 1. Measurement of variables

Variable	Dimension	Code	Number of Items	Source
Green Intellectual Capital (GIC)	Green Human Capital; Green Structural Capital; Green Relational Capital	GHC1-GHC5; GSC1-GSC6; GRC1-GRC3	14	Begum et al. (2023); Khan et al. (2024)
Green Knowledge Sharing (GKS)	–	GKS1-GKS5	5	Khan et al. (2024)

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

ESG Performance (ESG)	Environmental Performance; Economic Performance; Social Performance	ENP1-ENP5; ECP1-ECP5; SCP1-SCP5	15	Cancela et al. (2023)

The measurement items used in this study were adapted from prior validated studies. Green intellectual capital was operationalized as a multidimensional construct consisting of green human capital, green structural capital, and green relational capital, adapted from Begum et al. (2023) and A. N. Khan et al. (2024). Green knowledge sharing was measured using five items adapted from A. N. Khan et al. (2024). ESG performance was measured using fifteen items covering environmental, economic, and social performance dimensions, adapted from Cancela et al. (2023).

RESULTS AND DISCUSSION

All constructs satisfy the reliability and convergent validity thresholds. Cronbach's alpha and composite reliability values exceed 0.70, while AVE values exceed 0.50. These results indicate that the retained indicators consistently capture the intended latent variables and provide acceptable convergent validity for subsequent structural testing.

Table 2. Reliability and convergent validity results

Construct	Cronbach's alpha	Composite reliability	AVE
Green Intellectual Capital	0.968	0.968	0.681
Green Knowledge Sharing	0.919	0.919	0.696
ESG Performance	0.980	0.980	0.762

Discriminant validity is also satisfactory. HTMT values range from 0.431 to 0.717, remaining below the conservative threshold of 0.85. The square roots of AVE are likewise higher than the inter-construct correlations, indicating that each construct captures a distinct conceptual domain.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Table 3. Discriminant validity (HTMT)

Construct	GIC	GKS	ESG
Green Intellectual Capital	-		
Green Knowledge Sharing	0.431	-	
ESG Performance	0.452	0.717	-

The structural model has satisfactory explanatory power. Green intellectual capital explains 18.1% of the variance in green knowledge sharing ($R^2 = 0.181$). Together, green intellectual capital and green knowledge sharing explain 53.9% of the variance in ESG performance ($R^2 = 0.539$), indicating meaningful predictive relevance for the endogenous construct.

Table 4. Structural path and mediation results

Hypothesis	Path	Beta	t-value	p-value	Decision
H1	GIC -> GKS	0.456	5.931	0.000	Supported
H2	GKS -> ESG	0.757	9.200	0.000	Supported
H3	GIC -> ESG	0.223	3.129	0.002	Supported
H4	GIC -> GKS -> ESG	0.273	-	0.000	Partial mediation

The results support H_1. Green intellectual capital has a positive and significant effect on green knowledge sharing (beta = 0.456, t = 5.931, $p < 0.001$). This indicates that firms possessing stronger green human, structural, and relational knowledge assets are better able to diffuse environmental information and sustainability-oriented know-how across the organization. The finding is aligned with earlier evidence showing that GIC strengthens knowledge-related green processes and strategic green responses (Asiaei, Jusoh, et al., 2022; Begum et al., 2023; Yusliza et al., 2020). It also resonates with more recent studies emphasizing that GIC enhances firms' ability to mobilize green dynamic capability, innovation, and sustainability-oriented knowledge structures (Ahmad et al., 2025; Martínez-Falcó et al., 2024).

H_2 is also supported. Green knowledge sharing positively affects ESG performance (beta = 0.757, t = 9.200, $p < 0.001$), and this is the strongest direct effect in the model. The result suggests that ESG implementation depends not only on having

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

green resources, but also on how effectively environmental knowledge is shared and enacted across the organization. This finding is consistent with research showing that GKS enhances green innovation, service behavior, organizational commitment to sustainability, and sustainable performance because it coordinates distributed green expertise into collective action (R. U. Khan et al., 2023; Rubel et al., 2021; Saleem et al., 2024; Shaikh et al., 2024; Song et al., 2020). It also supports the recent argument of Zairbani and Kumar (2025) that GKS is an important driver of sustainable business performance.

H_3 is supported as well. Green intellectual capital directly improves ESG performance (beta = 0.223, t = 3.129, p = 0.002). Even without the mediating mechanism, firms with richer green knowledge assets and environmental routines are better positioned to pursue sustainability outcomes. This finding aligns with recent studies showing that green intellectual capital can strengthen green process innovation performance, green competitive advantage, and environmental performance when supported by complementary organizational mechanisms (Xin & Wang, 2023; Shahbaz et al., 2024; Forenten et al., 2026). This finding highlights the need for a stronger integration of green intellectual capital into organizational strategy, since environmentally oriented capabilities are more likely to translate into tangible competitive outcomes when they are strategically embedded and reinforced by a supportive green culture (Wati et al., 2026).

This finding is also in line with prior studies showing that green intellectual capital and related green capabilities can improve environmental and competitive outcomes when they are embedded in organizational processes, disclosure practices, and sustainability-oriented initiatives (Ramadana et al., 2025; Septiany et al., 2026; Wati et al., 2026).

With respect to H_4, the indirect effect of GIC on ESG performance through GKS is significant (beta = 0.273, $p < 0.001$), while the direct path remains significant. Therefore, GKS partially mediates the relationship between GIC and ESG performance. This means that GIC creates ESG value through two channels: a direct strategic resource effect and an indirect organizational learning effect. The mediation result is theoretically meaningful because it shows that green intangible resources become more productive when environmental knowledge is shared and internalized. This interpretation is in line with studies that emphasize the transmission role of knowledge sharing and intermediate capabilities in translating green resources into sustainability outcomes (Elnagar & Aljuwaiber, 2025; Saleem et al., 2024; Song et al., 2020; Zairbani & Kumar, 2025).

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

The model-fit results further support the adequacy of the framework. The estimated model produces chi-square/df = 1.207, RMSEA = 0.031, SRMR = 0.032, NFI = 0.923, TLI = 0.985, and CFI = 0.986. Collectively, these indicators suggest that the model demonstrates a good overall fit and that the proposed relationships are empirically acceptable for interpretation.

From a managerial perspective, the results imply that firms should not stop at building green expertise, systems, or stakeholder networks. Managers should also create mechanisms that make environmental knowledge visible and transferable across units, such as internal sustainability communities, cross-functional meetings, shared databases, and formal learning routines. In emerging-market firms, these knowledge-sharing routines may help translate resource endowments into more consistent ESG performance.

CONCLUSION

This study examined the effect of green intellectual capital on ESG performance and the mediating role of green knowledge sharing in this relationship. The results show that green intellectual capital has a positive and significant effect on green knowledge sharing and ESG performance. Green knowledge sharing also has a positive and significant effect on ESG performance. These findings indicate that green intellectual capital serves as an important strategic resource for sustainability, while green knowledge sharing functions as a key mechanism through which such resources are translated into stronger ESG outcomes.

The mediation analysis further reveals that green knowledge sharing partially mediates the relationship between green intellectual capital and ESG performance. This means that firms can improve ESG performance both directly through their green intellectual resources and indirectly through the development of internal knowledge-sharing processes. Thus, the research objective of this study has been achieved, as the findings confirm that the role of green intellectual capital in enhancing ESG performance becomes more effective when supported by green knowledge sharing.

This study is limited by its cross-sectional design, the use of self-reported data, and its focus on a specific national context. Future research is recommended to employ longitudinal designs, use multiple data sources, and test the model in different countries or industries. Further studies may also include additional mediating or moderating variables, such as green innovation capability, environmental strategy, or sustainability governance, to provide a broader explanation of ESG performance.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

REFERENCES

Ahmad, M., Wu, Q., & Sualeh Khattak, M. (2025). Linking green intellectual capital to sustainability and sustainable business model innovation in manufacturing SMEs: the role of green dynamic capability. Journal of Intellectual Capital, 27(1), 139–184. https://doi.org/10.1108/JIC-10-2024-0314

Alnaim, M., & Metwally, A. B. M. (2024). Green intellectual capital and corporate environmental performance: Does environmental management accounting matter? Administrative Sciences, 14(12). https://doi.org/10.3390/admsci14120311

Asiaei, K., Bontis, N., Alizadeh, R., & Yaghoubi, M. (2022). Green intellectual capital and environmental management accounting: Natural resource orchestration in favor of environmental performance. Business Strategy and the Environment, 31(1), 76–93. https://doi.org/10.1002/bse.2875

Asiaei, K., Jusoh, R., Barani, O., & Asiaei, A. (2022). How does green intellectual capital boost performance? The mediating role of environmental performance measurement systems. Business Strategy and the Environment, 31(4), 1587–1606. https://doi.org/10.1002/bse.2971

Asiaei, K., O'Connor, N. G., Barani, O., & Joshi, M. (2023). Green intellectual capital and ambidextrous green innovation: The impact on environmental performance. Business Strategy and the Environment, 32(1), 369–386. https://doi.org/10.1002/bse.3136

Bashir, Y., Zhao, Y., Qiu, H., Ahmed, Z., & Yau, J. T. H. (2023). Environmental, social, and governance performance and value creation in product market: Evidence from emerging economies. Journal of Risk and Financial Management, 16(12). https://doi.org/10.3390/jrfm16120517

Begum, S., Ashfaq, M., Asiaei, K., & Shahzad, K. (2023). Green intellectual capital and green business strategy: The role of green absorptive capacity. Business Strategy and the Environment, 32(7), 4907–4923. https://doi.org/10.1002/bse.3399

Cancela, B. L., Coelho, A., & Neves, M. E. (2023). The role of green strategic alliances and their impact on green organizational identity and sustainability. Benchmarking: An International Journal. https://doi.org/10.1108/BIJ-05-2023-0332

Elnagar, A. K., & Aljuwaiber, A. (2025). The nexus of green intellectual capital and sustainable performance: leadership commitment and knowledge sharing as influences. Journal of Intellectual Capital. https://doi.org/10.1108/JIC-09-2024-0290

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Ferri, S., Gotti, G., & Morrone, C. (2026). Green intellectual capital disclosure, CEO gender and corporate performance: an analysis of Italian listed companies. Business Process Management Journal, 32(1), 148–169. https://doi.org/10.1108/BPMJ-10-2024-0940

Forenten, E. S., Mensah, P. O., Yong, J. Y., & Mensah, H. K. (2026). Green minds, green outcomes: Green intellectual capital drives environmental performance via creativity, moderated by leadership and regulations in Ghana. Business Strategy and the Environment. https://doi.org/10.1002/bse.70605

Khan, A. N., Mehmood, K., & Kwan, H. K. (2024). Green knowledge management: A key driver of green technology innovation and sustainable performance in the construction organizations. Journal of Innovation and Knowledge, 9(1). https://doi.org/10.1016/j.jik.2023.100455

Khan, R. U., Saqib, A., Abbasi, M. A., Mikhaylov, A., & Pinter, G. (2023). Green leadership, environmental knowledge sharing, and sustainable performance in manufacturing industry: Application from upper echelon theory. Sustainable Energy Technologies and Assessments, 60. https://doi.org/10.1016/j.seta.2023.103540

Khizar, H. M. U., Rafique, A., & Al-Waqfi, M. (2025). Green knowledge sharing at the workplace: A systematic review and future trajectories. In International Journal of Information Management Data Insights (Vol. 5, Number 2). Elsevier B.V. https://doi.org/10.1016/j.jjimei.2025.100361

Martínez-Falcó, J., Sánchez-García, E., Marco-Lajara, B., & Lee, K. (2024). Green intellectual capital and environmental performance: identifying the pivotal role of green ambidexterity innovation and top management environmental awareness. Journal of Intellectual Capital, 25(2–3), 380–401. https://doi.org/10.1108/JIC-08-2023-0193

Martiny, A., Taglialatela, J., Testa, F., & Iraldo, F. (2024). Determinants of environmental social and governance (ESG) performance: A systematic literature review. In Journal of Cleaner Production (Vol. 456). Elsevier Ltd. https://doi.org/10.1016/j.jclepro.2024.142213

Mulatsih, S. N. (2025). Green intellectual capital and eco-innovation in shaping sustainable financial performance: Evidence from Indonesia. Social Sciences and Humanities Open, 11. https://doi.org/10.1016/j.ssaho.2025.101345

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Pham, C. Van, Liu, S. F., & Chen, S. H. (2024). Corporate ESG performance and intellectual capital: International evidence. Asia Pacific Management Review, 29(3), 306–346. https://doi.org/10.1016/j.apmrv.2023.12.003

Ramadana, M., Masnita, Y., Yusran, H. L., & Jurnali, T. (2025). Green intellectual capital and innovation: Keys to sustainable environmental performance in manufacturing. International Journal of Scientific Research and Management (IJSRM), 13(04), 8788–8799. https://doi.org/10.18535/ijsrm/v13i04.em12

Rehman, S. U., Kraus, S., Shah, S. A., Khanin, D., & Mahto, R. V. (2021). Analyzing the relationship between green innovation and environmental performance in large manufacturing firms. Technological Forecasting and Social Change, 163. https://doi.org/10.1016/j.techfore.2020.120481

Rubel, M. R. B., Kee, D. M. H., & Rimi, N. N. (2021). The influence of green HRM practices on green service behaviors: the mediating effect of green knowledge sharing. Employee Relations, 43(5), 996–1015. https://doi.org/10.1108/ER-04-2020-0163

Saleem, F., Pinto, L., & Malik, M. I. (2024). Green knowledge sharing and the green performance nexus: A moderated mediation model. Sustainability (Switzerland), 16(22). https://doi.org/10.3390/su16229654

Septiany, S., Jurnali, T., Sim, C. A., Suparman, M., & Wati, E. (2026). Strengthening transparency and performance: The role of independent commissioners in enhancing CSR disclosure's impact on firm performance. Jurnal Siasat Bisnis, 1–17. https://doi.org/10.20885/jsb.vol30.iss1.art1

Shahbaz, M. H., Naseem, M. A., Battisti, E., & Alfiero, S. (2024). The effect of green intellectual capital and innovative work behavior on green process innovation performance in the hospitality industry. Journal of Intellectual Capital, 25(2–3), 402–422. https://doi.org/10.1108/JIC-02-2023-0034

Shaikh, F., Afshan, G., & Channa, K. A. (2024). Organizational commitment to sustainability: considering the role of leadership, green HRM and green knowledge sharing. Journal of Organizational Change Management, 37(2), 356–373. https://doi.org/10.1108/JOCM-09-2022-0282

Song, M., Yang, M. X., Zeng, K. J., & Feng, W. (2020). Green knowledge sharing, stakeholder pressure, absorptive capacity, and green innovation: Evidence from Chinese manufacturing firms. Business Strategy and the Environment, 29(3), 1517–1531. https://doi.org/10.1002/bse.2450

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Suhardjo, I., & Suparman, M. (2024). Employee engagement and green finance: An analysis of Indonesian banking sustainability reports. Journal of Risk and Financial Management, 17(12). https://doi.org/10.3390/jrfm17120575

Wang, C. H., & Juo, W. J. (2021). An environmental policy of green intellectual capital: Green innovation strategy for performance sustainability. Business Strategy and the Environment, 30(7), 3241–3254. https://doi.org/10.1002/bse.2800

Wang, N., Zhang, J., & Wang, W. (2022). Impact of environmental innovation strategy on green competitiveness: Evidence from China. International Journal of Environmental Research and Public Health, 19(10). https://doi.org/10.3390/ijerph19105879

Wang, S., Abbas, J., Sial, M. S., Álvarez-Otero, S., & Cioca, L. I. (2022). Achieving green innovation and sustainable development goals through green knowledge management: Moderating role of organizational green culture. Journal of Innovation and Knowledge, 7(4). https://doi.org/10.1016/j.jik.2022.100272

Wati, E., Jesslyn, J., & Septiany, S. (2026). Green capabilities and corporate competitive advantage: The moderating effect of green culture. Studi Akuntansi, Keuangan, Dan Manajemen, 5(3), 699–715. https://doi.org/10.35912/sakman.v5i3.5660

Xin, C., & Wang, Y. (2023). Green intellectual capital and green competitive advantage in hotels: The role of environmental product innovation and green transformational leadership. Journal of Hospitality and Tourism Management, 57, 148–157. https://doi.org/https://doi.org/10.1016/j.jhtm.2023.10.001

Yadiati, W., Nissa, Paulus, S., Suharman, H., & Meiryani. (2019). The role of green intellectual capital and organizational reputation in influencing environmental performance. International Journal of Energy Economics and Policy, 9(3), 261–268. https://doi.org/10.32479/ijeep.7752

Yong, J. Y., Yusliza, M. Y., Ramayah, T., & Fawehinmi, O. (2019). Nexus between green intellectual capital and green human resource management. Journal of Cleaner Production, 215, 364–374. https://doi.org/10.1016/j.jclepro.2018.12.306

Yusliza, M. Y., Yong, J. Y., Tanveer, M. I., Ramayah, T., Noor Faezah, J., & Muhammad, Z. (2020). A structural model of the impact of green intellectual capital on sustainable performance. Journal of Cleaner Production, 249. https://doi.org/10.1016/j.jclepro.2019.119334

Yusoff, Y. M., Omar, M. K., Kamarul Zaman, M. D., & Samad, S. (2019). Do all elements of green intellectual capital contribute toward business sustainability? Evidence

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

from the Malaysian context using the Partial Least Squares method. Journal of Cleaner Production, 234, 626–637. https://doi.org/10.1016/j.jclepro.2019.06.153

Zairbani, A., & Kumar, S. J. P. (2025). How does green knowledge sharing improve sustainable business performance? Knowledge and Process Management, 32(1), 42–53. https://doi.org/10.1002/kpm.1796

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.