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ENVIRONMENTAL STRATEGIES, ENVIRONMENTAL PERFORMANCE AND BOARD SUSTAINABILITY COMMITTEES : ARE FINANCIAL AND NON-FINANCIAL COMPANIES DIFFERENT?

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ABSTRACT

This study aims to examine the effect of environmental strategies on environmental performance with the Board Sustainability Committee as a mediating variable. Environmental strategies are represented by Green Human Resource Management (GHRM), Green Supply Chain Management (GSCM), and Environmental Production Processes (EPR). This study compares companies in the financial and basic materials sectors listed on the Indonesia Stock Exchange during 2018–2024. Using a quantitative approach and secondary data from annual and sustainability reports, the data are analyzed using Structural Equation Modeling (SEM). The results are expected to show that environmental strategies positively affect environmental performance and that the Board Sustainability Committee strengthens this relationship through better sustainability governance. This study also highlights differences in environmental strategy implementation between financial and non-financial sectors.

Keywords : Environmental Strategy; GHRM; GSCM; Environmental Performance; Board Sustainability Committee.

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