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## IMPACT OF COMPANY'S PERFORMANCE AND GREEN STRATEGY ON ORGANIZATIONAL CULTURE: PHENOMENON OF INDONESIA

**ASEP ROKHYADI**

**LECTURER**

**DEPARTMENT OF MANAGEMENT  
MERCU BUANA UNIVERSITY OF YOGYAKARTA  
INDONESIA**

**TULUS HARYONO**

**PROFESSOR**

**DEPARTMENT OF MANAGEMENT  
SEBELAS MARET UNIVERSITY OF SURAKARTA  
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**DEPARTMENT OF MANAGEMENT  
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### ABSTRACT

*Goal to be achieved in this research is to provide theoretical and practical contribution on the importance of green strategy which could be adopted into the culture of the organization to improve the performance of the company. Specific target to be achieved is to bring the businessman to pay attention to green environmental issues with strategies that could be collaborated on organizational culture. To achieve these objectives, this study used two (2) methods: regression analysis and Moderated regression analysis. The results obtained, showed that there's a relationship between organizational culture (hierarchical culture, group culture, development culture, and rational culture) on the company's performance, and green strategy strengthen organizational culture on company's performance.*

### KEYWORDS

organizational culture, green strategy, company's performance.

### 1. INTRODUCTION

Seeing the structure of Indonesia's economic growth in 2012 is unique, unlike the typical "tiger" Countries ASIA, Indonesia has grown as a result of consumption, not exports and manufacturing (<http://www.mckinsey.com>).

Economic growth is supported by consumption sector and large foreign investment. This still indicates that the quality of economic growth is still low, as the sustained growth of the consumption, micro business, natural resources and the informal sector tend hardness especially related to external factors, it is likely to be burdensome the economic growth in Indonesia. In 2013 Indonesia is expected to add 90 million people as "consuming class" and are in third position after China and India, energy demand could triple from current levels, the stores become leader of the "revolution" in the field of retail, and the greatest business opportunities available at financial service providers (Bisnis Indonesia, November 8, 2012). This actually has already been indicated by the World economic forum 2011-2012 The Global Competitiveness Index 2010-2011 rankings and comparisons, which Indonesia dropped from 2010 in position 44 and in 2011 in position 46, or down two positions of 142 countries.

If the growth is only sustained by the terrible growth on the consumer sector and foreign investment, how is the gait with Indonesia's manufacturing sector, why the export growth is not aligned with the growth of domestic consumption? Seeing this gap, it is immediately necessary how competitiveness could be improved so that it can actually have a competitive advantage compared with other manufacturing companies and even from other countries.

Competitive advantage becomes even stronger where there is a strong culture of the organization or company too (Soedjono 2005, Roger, et al, 2006).

However, if it's looked from several conclusions of the study of organizational culture on company's performance, still there're different conclusions. According to Adriana Victoria Garibaldi de Hilal (2009); Muafi (2010), organizational culture does not affect the company's performance. Meanwhile Simon A. Booth and Kristia Hamer (2009); Tom Cockcroft and Iain Beattie, (2009); Ruey-Jer "Bryan" Jean (2010); Dr. Muhammad Aslam Khan and Hassan Afzal, (2011); Jarrod Haar, et al (2009), organizational culture weakly effected on company performance. Adebayo Agbejule, (2011); Tsung-Hsien Kuo and Yen-Lin Kuo (2010); Meiek Eker and Semih Eker, (2009); Martin Omar Gomez (2012); Irene Hau Siu Chowa and Liu, (2009), organizational culture positively effected on the company's performance, and the last Michael Naor (2008); Martin Omar Gomez (2012); Man Zhang and Patriya Tansuhaj, (2007); Keith R. Molenaar (2009); Ping Zhou (2011); Debrenna Agbényiga L., (2011); Joe Solberg And Richard Ringer, (2011); Michael Naor (2008), organizational culture has a strong influence on the performance of the company. This shows still indicated there's a gap in the research. For more summarized conclusions are shown in Table 1 below.



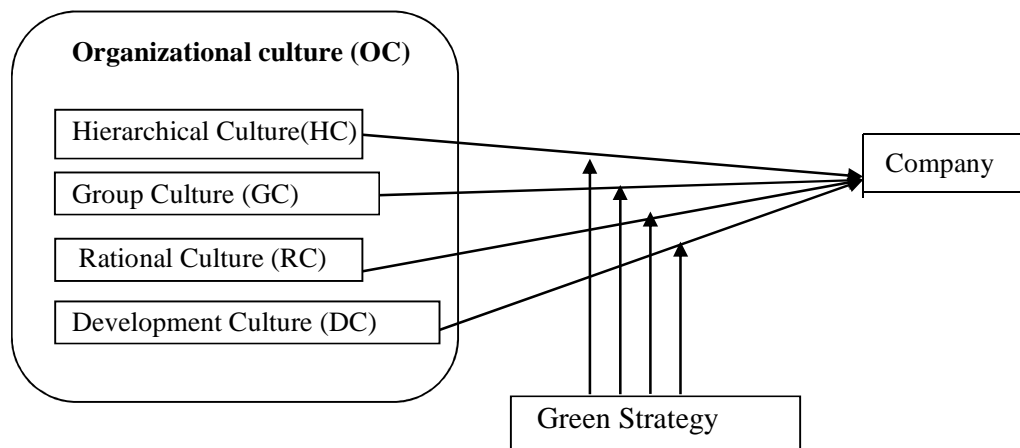
TABLE 1: ORGANIZATIONAL CULTURE ON THE COMPANY'S PERFORMANCE

Research Conclusion	Researcher
No influence	Adriana Victoria Garibaldi de Hilal (2009); Muafi (2010).
Weakly influent	Simon A. Booth and Kristia Hamer (2009); Tom Cockcroft and Iain Beattie, (2009); Tom Cockcroft and Iain Beattie, (2009); Ruey-Jer "Bryan" Jean (2010); Dr. Muhammad Aslam Khan and Hasan Afzal, (2011); Jarrod Haar, et al (2009).
Strongly influent	Michael Naor (2008); Martin Omar Gomez (2012); Man Zhang and Patriya Tansuhaj, (2007); Keith R. Molenaar (2009); Ping Zhou (2011); Debrenna L. Agbényiga, (2011); Joe Solberg And Richard Ringer, (2011).
Positively influent	Adebayo Agbejule, (2011); Tsung-Hsien Kuo and Yen-Lin Kuo (2010); Meiek Eker and Semih Eker, (2009); Martin Omar Gomez (2012); Irene Hau Siu Chowa and S.S. Liu, (2009).

Due to the phenomenon and research gaps, it is necessary to strengthen these variables, with the hope the results of research into more fitted and will be referred for further research specifically and applied to the business world in general.

Green strategy has become a fundamental aspect of organizational culture (Eccles et al, 2011). It becomes very important to improve behaviour with effort to encourage managers to prepare organizational behaviour for the company's employees, and this is very good to support the competence acceleration of employees' behaviour in adopting organizational culture (Marrelli, 2001).

FIGURE 1: RESEARCH MODEL



**2. RESEARCH ISSUES**

1. How does the influence of organizational culture characteristics on the company's performance in Indonesia?
2. How does the impact of green strategy will strengthen the organizational culture and the effect on the company's performance?

**3. RESEARCH PURPOSES**

1. To determine how organizational culture influences the characteristics of the performance in Indonesia.
2. To determine whether the impact of a green strategy will strengthen the organizational culture and affect on the company's performance.

**4. REVIEW OF THEORY**

**4.1. PREVIOUS STUDIES (ORGANIZATIONAL CULTURE AND COMPANY'S PERFORMANCE)**

Analysing the studies' conclusions of various organizational culture on the company's performance, there're still different conclusions. According to Adriana Victoria Garibaldi de Hilal (2009); Muafi (2010), organizational culture does not affect the company's performance. Meanwhile Simon A. Booth and Kristia Hamer (2009); Tom Cockcroft and Iain Beattie, (2009); Ruey-Jer "Bryan" Jean (2010); Dr. Muhammad Aslam Khan and Hassan Afzal, (2011); Jarrod Haar, et al (2009), organizational culture weakly affects on company performance. Adebayo Agbejule, (2011); Tsung-Hsien Kuo and Yen-Lin Kuo (2010); Meiek Eker and Semih Eker, (2009); Martin Omar Gomez (2012); Irene Hau Siu Chowa and S.S. Liu, (2009), organizational culture positively affects on the company's performance, and the last Michael Naor (2008); Martin Omar Gomez (2012); Man Zhang and Patriya Tansuhaj, (2007); Keith R. Molenaar (2009); Ping Zhou (2011); Debrenna Agbényiga, (2011); Joe Solberg And Richard Ringer, (2011); Michael Naor (2008), organizational culture has a strong influence on the performance of the company. These still indicated that there's a gap in the research.

**4.2. ORGANIZATIONAL CULTURE**

Since the establishment of the organization, consciously or not, the founders have laid the foundation for the organization. Organizational culture represents a common perception held by members of company. This situation clearly formed when defined as a togetherness system. Relations of Cultural with the organizational culture, is "organizational culture is a belief and values that become the main philosophy firmly held by members of the organization in carrying or operationalize activities within the organization".

Some definitions of organizational culture or the culture of the organization expressed by some experts as follows: McKenna and Beech (2000, P.18) defined that "Organizational culture is the values, beliefs, attitudes and behaviors held by members".

There are some basic elements of organizational culture, McKenna and Beech (2000, p.15) divided the elements of organizational culture as follows:

#### A. ARTIFACTS

Are things that can be seen, heard, felt, if someone associated with a new group with an unfamiliar culture. Artifacts including organizational structures and processes that are visible, such as products, services, and the behavior of group members.

#### B. VALUES ESPOUSED

It's the reasons why people make sacrifices for what is done. Culture of most organizations could track the values supported back to culture's inventor. Including the strategy, objectives and philosophy.

#### C. BASIC UNDERLYING ASSUMPTION

Which is considered as existed beliefs by members of an organization. Culture establishes the right way to do things in the organization, often times through assumptions that are not spoken, but the organization's members believe in the accuracy of such action.

#### 4.3. GREEN STRATEGY

Analysis and constructive criticism of Porter generic strategy in terms of the concept of hyper-competition, D' Aveni (1995) asserted that, in the context of technological breakthroughs must be relentless, because it is impossible to achieve sustainable competitive advantage, because the companies must constantly reinvent new sources for achieving a competitive advantage. This approach could be applied to certain products and processes using "green technology", which is always changing but it can hardly be applied to a broader global vision in responsible business behavior.

Green products have a strategic capability that is difficult for competitors to replicate, because: (1) the green product is a kind of market opportunity that is unique (2) the uniqueness of the product that is affected by products that are environmentally friendly and socially (3) the company could form a green product with environmental standards through proactive involvement with various government agencies (4) the company could patent the environmentally friendly products and production methods used to produce income for the company (5) the relationship between company's performance and the unique chain of value and environmentally friendly is causally ambiguous for competitors (6) dynamic capabilities that underlie the new development on green products that are environmentally friendly to grow over time, and thus cannot be easily copied by competitors, and (7) the reputation of the company which is responsible for the environment will evolve continuously and long-term, thus cannot be easily replicated by competitors (Michalisin, 2011).

## 5. RESEARCH METHODS

### 5.1. RESEARCH VARIABLES AND MEASUREMENT

Measurement could help solving problems and as one of the ways to aid communication in research (Gooderham, 1997). The measurement of variables used the 7-point Likert scale, where 1 is very low and 7 is very high. The elaborations in this section are the Organizational Culture, the Green Strategy, and the Company's Performance

#### 5.1.1. ORGANIZATIONAL CULTURAL (OC)

Organizational culture in this study were divided into four (4) sections namely Hierarchy Hierarchical culture, Group Culture, Rational Culture, and Developmental culture.

##### 5.1.1.1. HIERARCHICAL CULTURE

The measurement of this variable using a 7-point scale adopted from Noar, et al, (2008) with four (4) indicators, namely (1). Any small activity should be referred to someone higher or supervisors/managers, (2). Every decision I make must have the approval of my leader, (3). There are proposals from the supervisors to complete the approval decision, (4). Our organization is very hierarchical.

##### 5.1.1.2. GROUP CULTURE

The measurement of this variable using a 7-point scale adopted from Noar, et al, (2008) with four (4) indicators, namely (1). Supervisors encourage employees who work as a team, (2). Supervisors encourage employees working for exchanging opinions and ideas, (3). Our supervisors often hold group meetings together, where employees who work really discuss things together, (4). Our company formed a team to solve problems.

##### 5.1.1.3. RATIONAL CULTURE

The measurement of this variable using a 7-point scale adopted from Noar, et al, (2008) with four (4) indicators, namely (1). The incentive system encourages employees to eagerly achieve the company's goals, (2). The incentive system of this company is reasonable to achieve the objectives of the company, (3). Our award system really recognizes employees who contribute to our company, (4). Incentive system in this company encourages us to achieve the objectives of plants

##### 5.1.1.4. DEVELOPMENTAL CULTURE

The measurement of this variable using a 7-point scale adopted from Noar, et al, (2008) with four (4) indicators, namely (1). We pursue a long-term program, in order to acquire the capability needs of our company, (2). We seek to anticipate new potential in practice and companies technology, (3). We remain a leading company in the sphere of new technologies in our industry segment, (4). We continue to think of the next generation in manufacturing technology.

##### 5.1.2. GREEN STRATEGY (GS)

This variable in the measurement using a 7-point scale adapted from Chen, et al., (2006). As the implementation of green strategy, researchers equivalent this strategy as a green product strategy, in which this strategy as moderating variables on the company's performance over the organizational culture, including four (4) indicators, namely (1). Companies select materials that generate the least pollution to perform product development or design, (2). Companies choose ingredients of products that consume the least amount of energy and resources to perform product development or design, (3). The company uses the least amount of material (reduce) for products in doing product development or design, (4). The Company carefully use if the products are easy to be recycled, reused, and easily biodegradable (decomposed) to conduct product development or design

##### 5.1.3. COMPANY'S PERFORMANCE (CP)

According to Neely, et al., (1995), the performance measurement is defined as the process of measuring the effectiveness and efficiency. This variable in the measurement using a 7-point scale adopted from Nandakumar et al, (2011) to nine (9) indicators, namely sales growth, net profit growth, changes in the market segment, Return On Assets (ROA), Return on Equity (ROE), Return On Sales (ROS), Current Ratio, success and overall company's performance and the competitive position of the company.

## 6. DATA ANALYSIS TOOLS AND TECHNIQUES

Reliability test is to look at the stability and consistency of measurements made in the research that also is often called measurement accuracy, reliability test can be measured by Cronbach's alpha coefficient. The research instrument called reliable if the test shows more than 0.7 alpha (Sekaran, 352, 2010). Item-Total Correlation of at least 0.3 is declared reliable (Nunnally, J. and Bernstein, H. (1994). Test of convergent validity indicated by the value of numbers of questions that measure the same concept will have a high correlation, i.e greater than 0, 4 (Hair, et al., 2006). Meanwhile, the construct validity using Anti Image Correlation declared invalid if the variables of each item is at > 0.5 (Peter Allen and Kellie Bennett, 204, 2010).

Testing specification models with the classical assumption test, namely multi colinierrity with VIF test, heteroscedasticity with glejser test, and autocorrelation with durbin Watson test.

Testing the model with multiple regression test:

$$CP = a + b_1HC + b_2GC + b_3RC + b_4DC + e_1 \quad (3.1)$$

And moderated regression test:

$$CP = a + b_1HC + b_2SH + b_3HC*GS + e_2 \quad (3.2)$$

$$CP = a + b_1HC + b_2SH + b_3GC*GS + e_3 \quad (3.3)$$

CP = a + b1HC + b2SH + b3RC\*GS + e4 (3.4)  
 CP = a + b1HC + b2SH + b3DC\*GS+ e5 (3.5)

Description:

CP = Company's Performance    HC = Culture hierarchies  
 GC = Group Culture                RC = Rational Culture  
 DC = Development Culture        a = Constanta  
 GS = Green Strategy                b = slope                                e = error

**7. RESULTS**

**7.1. RELIABILITY AND VALIDITY TEST OF INDICATORS VARIABLE**

On the Reliability and validity testing at the beginning of this, as in the table below indicates Initial of Factor Reliability Analysis .

**TABLE 2: INITIAL FACTOR**

Research Variable	Research Item	(Corrected Item-Total Correlation)	Internal Consistency (cronbach Alfa)
Hierarchical Culture (HC)	HC1	0,346	0,677
	HC2	0,130*	
	HC3	0,335	
	HC4	0,376	
Group Culture (GC)	GC1	0,163*	0,674
	GC2	0,306	
	GC3	0,264	
	GC4	0,191	
Rational Culture (RC)	RC1	0,270	0,554
	RC2	0,420	
	RC3	0,347	
	RC4	0,033*	
Developmental Culture (DC)	DC1	0,284	0,785
	DC2	0,434	
	DC3	0,406	
	DC4	0,323	
Company's Performance (CP)	CP1	0,470	0,834
	CP2	0,602	
	CP3	0,498	
	CP4	0,423	
	CP5	0,408	
	CP6	0,321	
	CP7	0,449	
	CP8	0,568	
	CP9	0,437	
Green Strategy (GS)	GS1	0,340	0,584
	GS2	0,383	
	GS3	0,210	
	GS4	0,019*	

There are four indicators that have to be reduced as a result of the lack Internal Consistency (Cronbach Alfa), so as to be less than 0.6 . Thus these indicators should be removed so that it'd lead to a better Cronbach alpha. It can be seen from the final factor.

In the following table is the result of the Final Factor that has met the reliability and validity rules, namely reliability analysis of Final Factor

**TABLE 3: FINAL FACTOR**

Research Variable	Research Item	(Corrected Item-Total Correlation)	Internal Consistency (cronbach Alfa)
Hierarchical Culture (HC)	HC1	0,283	0,742
	HC3	0,335	
	HC4	0,374	
Group Culture (GC)	GC2	0,244	0,661
	GC3	0,256	
	GC4	0,188	
Rational Culture (RC)	RC1	0,262	0,730
	RC2	0,405	
	RC3	0,338	
Development Culture (DC)	DC1	0,284	0,785
	DC2	0,434	
	DC3	0,406	
	DC4	0,323	
Company's Performance (CP)	CP1	0,470	0,834
	CP2	0,602	
	CP3	0,498	
	CP4	0,423	
	CP5	0,408	
	CP6	0,321	
	CP7	0,449	
	CP8	0,568	
	CP9	0,437	
Green Strategy (GS)	GS1	0,335	0,707
	GS2	0,383	
	GS3	0,209	

Results of final reliability produced, it appeared to have Corrected Item - Total Correlation which are poor despite but has Internal Consistency ( Cronbach Alfa ) 0.6 . So this study only used 25 of the initial 29 variables.

7.2. RESULT OF RELIABILITY AND VALIDITY TEST

TABLE 4: RESULT OF RELIABILITY AND VALIDITY TEST OF VARIABLE RESEARCH

No	Variable	Numbers Of Question	Numbers of Reliabel	Coefisien Alfa Cronbach
1.	Hierarchical Culture (HC)	4	3	0,742
2.	Group Culture (GC)	4	3	0,661
3.	Rational Culture(RC)	4	3	0,730
4.	Development Culture (DC)	4	4	0,785
5.	Company's Performance (CP)	9	9	0,834
6.	Green Strategy (GS)	4	3	0,707

Validity testing with internal consistency was excelent as it's above 0.7. Although there're 0.6 but researchers continued to be used, considering the importance of these indicators and 0.6 is still in the exploratory stage variable.

7.3. CLASSICAL ASSUMPTIONS TEST

This test uses three (3) types, namely multi collinearity test, In this test by using test of Variance inflationary gap (VIF) indicate that there're no symptoms of multi collinearity. This is because the VIF is in a position between 1 to 10. Test heteroscedasticity, testing with Glejser test showed that not a single indicator variable that was affected by heteroscedasticity symptoms. It could be seen from the residual value or residual which was absolved and became the independent variable, which did not generate significant value. It could be concluded that all indicators on variable of hierarchal culture had no symptoms of heteroscedasticity, and autocorrelation test. In autocorrelation testing with durbin Watson test method generated 2.039 value. This indicated that there's no autocorrelation symptoms.

7.4. MULTIPLE REGRESSION TEST

TABLE 5: MULTIPLE REGRESSION TEST (Coefficients<sup>a</sup>)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	54.886	3.979		13.794	.000
TotBH	.035	.219	.113	2.161	.002
TotBK	.008	.238	.103	2.033	.004
TotBR	.825	.256	.290	3.223	.001
TotBP	.307	.166	.168	1.845	.046

a. Dependent Variable: TotKP

By using multiple regression test, it showed that the 4 variables showed significant results at alpha 5 %. This could be seen in every variable that best significance level at variable RC (Rational Culture) of 0.01 while barely significant at the 5 % CD (Development Culture) was 0.46 .

7.5. MODERATED REGRESSION TEST

TABLE 6: MODERATED REGRESSION TEST (Coefficients<sup>a</sup>)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	47.349	1.923		24.616	.000
BHxSH	.003	.015	.024	2.200	.002
BKxSH	.003	.016	.022	2.158	.004
BRxSH	.057	.017	.463	3.365	.001
BPxSH	.027	.008	.346	3.544	.000

a. Dependent Variable: TotKP

Moderated regression test was also no different from the previous regression testing . The fourth moderation variables or interaction with variable green strategy (GS) showed that the overall results were significant at alpha 5 % .

8. DISCUSSION

Discussion of the study will first explain the significance of each articulation of variable. However, before outlining it , will be outlined in advance about a summary of test results to facilitate the discussion. Here is a summary of the results of research of both regression and moderated regression.

TABEL 7: SUMMARY OF HYPOTHESIS TEST RESULT

Independent Variable	Multiple Regression Model		Multiple Regression Moderation Model	
	β	t	β	t
Hierarchical Culture (HC)	0,035	2,161**		
Group Culture (GC)	0,008	2,033**		
Rational Culture (RC)	0,825	3,233**		
Development Culture (DC)	0,307	1,845*		
HC*GS			0,003	2,200**
GC*GS			0,003	2.158**
RC*GS			0,057	3,365**
DC*GS			0,027	3,544**
F test	4,521		18,946	
R <sup>2</sup>	0,100		0,106	
Adj R <sup>2</sup>	0,078		0,089	

Variabel Dependent = Company's Performance (CP)

\*\* p<0,01

\* p<0,05

Based on the table above 4:12 proved that the presence of a green strategy (GS) further strengthen the organizational culture of a company. This is evidenced by the F test of 4.521 became 18.946. Similarly, the adjusted rsquared also showed the same thing ie 0.078 did rise to 0.89.

Testing with t student or t test, showed that the four variables, namely the hierarchical culture (HC), group culture (GC), rational culture (RC), and development culture (DC) was significant. HC, GC, and RC were even significant at alpha 1%.

Tests using apriori test, showed that each increase of one unit of HC will improve 0.035 of company's performance (CP). At GC variable, could be interpreted that each increase of one unit of GC would increase the CP of 0.008. At RC variable, could be interpreted that each increase of one unit of RC would increase CP of 0.825. At DC variable, could be interpreted that each increase of one unit DC will increase the CP OF 0.307.

In the moderated regression testing, pointed out that with t student or t test, showed that four variables, namely the interaction of HC and GS (green strategy), the interaction of GC and GS, interaction RC and GS, the interaction of DC and GS, overall significant at one percent.

Tests using apriori test, showed that each increase of one unit of HC\*GS will improve 0.003 of the company's performance (CP). At GC variable, each increase of one unit of GC\*GS will improve the company's performance (CP) of 0,003. RC variable, each increase of one unit of the RC\*GS will improve the company's performance (CP) of 0.057. At DC variables, each increase of one unit of DC\*SH will improve the company's performance (CP) of 0,027.

On further discussion, the researcher tried to examine further and deeper towards the performance implications on the basis of culture and the strengthening of the green strategy for organizational culture (OC). At HC could be analyzed that managerial decisions are absolutely respected and implemented, and this is due to a top-down policy of the company is in the leader. Therefore, in decision making of subordinates should also refer to the employer's decision or in other words should be on the basis of the approval of the leader. If there's a suggestion of a subordinate or other, then that will just as the completeness of the top agreement of leader, and not a change in the essence of the original leadership decisions. This hierarchy model is of course important, if the culture of decision-making by leaders designed this way so that the development culture of the product or design using culture of less pollution, selecting raw materials that are efficient in consuming raw materials and product development. Organizational culture that implements green management with the culture or management of the use of materials office tool that is easy to be recycled, reused and friendly to the environment.

In the variable of group culture (GC), the performance of organizations is strongly influenced by the supervision or oversight that encourages employees to work in a team, encourage the exchange of ideas, suggestions or opinions in a team. In addition, the need for a group discussion in solving problems together. Green management approach increasingly important in its position, in which these groups can promote a culture of communication that lead to indications support the environment. Communication in the form of discussion involving green management such as efficient use of materials, the material is biodegradable and easily recycled, becoming part of the discussion in the group on overall policy for the production process and services.

On a rational culture (RC). This variable indicates the system of incentives that encourage the quality, as the contribution from subordinate to the leadership, which will eventually reach the goal. Collaboration of green strategy (GS) should also not be underestimated. System of incentive for the leadership should also refer to this green strategy. For subordinates who use and exploit their behavior on green strategy, particularly on the application of green products and services, deserves a higher incentive. Here comes the green incentives. Green incentives become the paradigm for the use of green strategies and also implement green management for production processes and services.

In the development culture (DC), a green strategy in this position became increasingly dominant. Pursuing a long-term program to be a priority of organizational performance. The use of new technologies with the implementation of green strategy will further strengthen the practice of technology. With the green technology, it will make the leading organization in the medium and long term. Also to make future generations of employees understand and implement the green technology.

## 9. CONCLUSION

1. There is a significant relationship among hierarchical culture (HC), group culture (GC), rational culture (RC), and development culture (DC) on company's performance (CP).
2. There is a strong influence between hierarchical culture (HC), group culture (GC), rational culture (RC), development culture (DC) with green strategy (GS) on company's performance (CP).

## 10. SUGGESTIONS

1. Application model of this research is still deemed less conical. Researchers are expected to use one clear sample model on a particular industry, so that would be obtained a better-fit model.
2. Research to come, is expected to have or even implement green strategy as part of the corporate culture. So that a green strategy is no longer a separate indicator, but has been merged into a green corporate culture (green organization culture).

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In this age of Commerce, Economics, Computer, I.T. & Management and cut throat competition, a group of intellectuals felt the need to have some platform, where young and budding managers and academicians could express their views and discuss the problems among their peers. This journal was conceived with this noble intention in view. This journal has been introduced to give an opportunity for expressing refined and innovative ideas in this field. It is our humble endeavour to provide a springboard to the upcoming specialists and give a chance to know about the latest in the sphere of research and knowledge. We have taken a small step and we hope that with the active co-operation of like-minded scholars, we shall be able to serve the society with our humble efforts.

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