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PREDICTING BUSINESS INCOME BASED ON BUSINESS CAPITAL, ADOPTION OF GREEN BUSINESS PRACTICES, AND LEADERSHIP IN SMALL AND MEDIUM-SIZED INDUSTRIES IN EAST JAVA

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Abstract

This study aims to determine the prediction of business income for Small and Medium Industries through business capital, green business practice adoption, and leadership. The sampling technique using purposive sampling obtained a data sample of 40 respondents from the population. Methods of data collection using a questionnaire method. The data analysis technique used in this study is multiple linear regression. The results of this study indicate that business capital variable can positively and significantly predict business income, green business practice adoption can predict positively and significantly to business income. leadership can positively and significantly predict business income. although as is known, working from home was carried out during the covid 19 pandemic. We found that the TPB theory has good explanatory power decision making to adopt green business in running SMIs

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INTRODUCTION

Green Business as an important part of the big issue that headlines future economic growth, namely business sustainability (Huang & Mirza, 2023; Utomo & Pratiwi, 2021; Viswanathan & Varghese, 2018). East Java has Small and Medium Industries of 829.434 industries, the highest number in the food sector; Wood, Wood and Cork Goods (Excluding Furniture) and Woven Goods from Bamboo, Rattan and the like; and tobacco processing.

The green business base in small and medium industries can be interpreted as industries with a low economy that does not produce pollution to the environment, saves natural resources and is socially just (Purwandani & Michaud, 2021). Small and -size Industries (SMIs) can produce Organizational change for greener management may be influenced by elements such as organizational structure, innovation potential, human resources, cost savings, and competitive advantage (Lee, 2023).

Business income itself is the goal for SMIs to develop their business, one of which is for business actors engaged in the food industry and textile industry, Food and fashion from time to time always have progress, because there are many enthusiasts (Susyanti et al., 2021; Abbate et al, 2023; Susyanti & Sunardi, 2023). SMIs have innovation in attracting consumers, that innovation is able to make a source of income from the business (Lindgren et al, 2021, Nusraningrum et al., 2021). There are allegations that the majority of SMEs in Indonesia have never carried out good environmental management (Cahyana & Subakti, 2012). The prediction of SMIs' business income amid green business issues is important to be raised in research, especially related to sustainability after the Covid-19 pandemic.

A lot of research is being done to understand what motivates people to act environmentally friendly. Actions aimed at minimizing the negative impact of one's own actions on ecosystems (Cahyana & Subakti,

2012). Green decision-making based on Ajzen's theory of planned action (Ajzen, 1991). This model has been criticized for failing to explain actual friendly behavior and for showing behavioral intentions that are not always or fully reflected in actual friendly behavior (Wu et al., 2021)(Everett et al., 2010). This phenomenon has been termed the 'environmental attitude-behavior gap', but its cause remains unknown [15]. In this study, we empirically examines the mechanism of influence of green business practice adoption intention based on theory planned behavior (Ajzen, 1991). (Wu et al., 2021)found TPB theory has a good explanatory power on consumers' green residence purchase decision-making. we are also expanding limitations of the TPB model by exploring the effect of business capital, green business practice adoption and leadership in increasing income. In particular, we aim to answer the research question: what are the drivers and barriers to adopting green business practices for SMIs?

The green economy is seen as a way to achieve green growth, development focused on ensuring environmental continuity while promoting economic growth(Wu et al., 2021). Green Business Practices The green economy is broadly defined as actions that minimize adverse environmental impacts while improving social well-being through employment and economic growth (Everett et al., 2010; Viswanathan & Varghese, 2018). Here, employment and wage development are driven in part by reducing public and private investment, promoting carbon emissions, promoting efficient energy use, and protecting ecosystems. Although economic growth has brought many benefits, it has also caused natural resource depletion and ecosystem degradation over the years (Wu et al., 2021; Everett et al., 2010; Pradani et al., 2023) Achieving greener industrial growth could spur investment and innovation that enhance environmental sustainability and foster new economic opportunities, especially given continued population growth. (Wu et al., 2021), (Battisti & Perry, 2011). Environmentally friendly companies operate according to environmental sustainability standards, strive to minimize the negative environmental impact of their operations, and strive to use renewable energy sources (Georgeson et al., 2017). A green company can also be defined more narrowly as a company that offers environmentally friendly products as products (Brown & Ratledge, 2011). For example, manufacturers of photovoltaic modules. Green business practices are efforts made by companies to reduce their negative impacts on the local and global environment, economy and society (Lee, 2023).

Theory of planned behavior as a model of behavioral theory can explain business income in small and medium industries for green business practice adoption for Small and Medium Industries where attitudes towards behavior, subjective norms, and perceived behavioral control can affect obedient behavior (Ajzen, 1991). The application of the green economy concept increases income (Utomo & Pratiwi, 2021; (Pradani et al., 2023). Internal Environmental motivations fall into two categories, to improve the company's profitability or to realize the values of the company's leaders in terms of social and environmental Responsibility (Battisti & Perry, 2011), (Cassells & Lewis, 2011).

Revenue is an increase in an organization's assets or a decrease in liabilities during an accounting period, mainly derived from operating assets. Income is also said to be income arising from companies known by different names such as sales, service income (fees), interest, dividends, royalties and rent" (Hastuti & Waluyo, 2015). According to Ibrahim (2014) There are three types in the calculation of income, including: a. Total Revenue (TR), which is the product of the number of goods sold at the price level, Average Revenue (AR), which is the average income earned on the sale of units of goods, and Marginal Revenue (MR), which is an increase in income obtained by producers as a result of an increase in one unit of output sold. According to Mulyati (2017) income indicators include: 1.) Elements of income, 2.) Sources of Income, 3.) Costs.

According to (Muchson (2017) and Sumami and Suprihanto (2014). Business capital is the principal money used in business and can be used to buy staples in running a business, sources of capital can be divided into two, namely: 1.) Own capital and foreign capital. According to Putri et al, (2014) the indicators of business capital are: 1.) Capital structure: own capital and borrowed capital, 2.) Utilization of additional capital, 3.) Barriers to accessing external capital, 4.) The state of business after adding capital. Aldubhani et al., (2022) Working capital management was one of the challenges faced by companies, which can provide a convenient and appropriate level of liquidity for enabling companies to cover their short-term financial obligations – resulting from financing their operations – in order to ensure the continuity of the companies' business and maximize their profitability. Based on the previous findings, hypotheses were prepared (H1) There is an influence between business capital and business income.

Experience as part of social capital makes the business experience sustainability (Pardiman et al., 2022). According to Prihatminingtyas (2019) the length of time SMIs actors pursue their business will increase green business knowledge and will affect their income level. Ashton et al., (2017) exploring for US Midwestern SMEs

adopting green business practices, using SMEs manufacturing industry, apparently the majority of firms internally motivated to implement green practices – driven primarily by cost and competitiveness concerns, more than by social responsibility concerns. A green business was defined was characterized as an foundation that produces green yield, and a green work is any individual working for that for that business (Brown & Ratledge, 2011)

According to Ashton et al., (2017) the adoption of green business practices includes not only companies focused on renewable power generation and energy efficiency, but also smart grids, alternative fuels and transportation, green plastics, and a myriad of others. increase. In fact, many have to work with their power company to be successful. Green business criterias : incorporated principles of sustainability into each of its business decisions; supplies environmentally friendly products or services that replaces demand for non-green products and/or services; greener than traditional competition; made an enduring commitment to environmental principles in its business operations. The hypothesis based on previous findings was (H2) There is an effect between the green business practice adoption and business income. SMIs sector is often described as lagging behind in terms of 'green business' due to lack of management capability and resourcing (Cassells & Lewis, 2011). The success of an organization or company is very determined by successful leadership. Herrera (2016) Leaders are some thing tangible references for preferred attitudes and behaviors. Green design skills, such as the Leadership in Energy and Environmental Design, is the specialized criteria most often cited by green businesses as desirable and relevant (Cahyana & Subakti, 2012), (Brown & Ratledge, 2011), (Čekanavičius et al., 2014). Based on the previous findings, hypotheses were prepared (H3) There is an effect between leadership on business income.

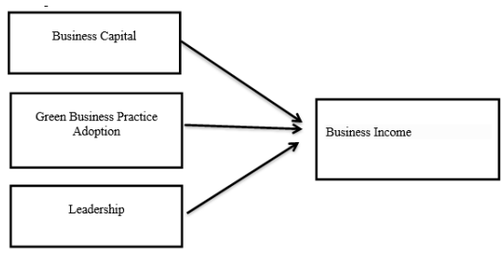

Figure 1. Conceptual Framework

METHOD

The collection method used in this study is quantitative research method. The method of data collection in this study was by distributing questionnaires. Questionnaire is a data collection technique carried out by giving a set of written questions to respondents to answer (Sanusi, 2011) Chandari, 2017). In this study, the population is based on data obtained from the cooperatives, industry and trade office of Malang City, the cooperative and micro business office of Malang Regency, the cooperative office of micro enterprises Industry and Trade of Batu City, the total population in this study is 300 SMIs food industry and textile industry. The sample technique used in this study was purposive sampling.

Sugiyono (2014) suggests the following sample sizes: The appropriate size to be used in research is between 30 to 500, If the sample is divided into categories, then the number of samples of each category is at least 50, Referring to the theory and sample criteria described above, then the sample that can be used SMIs in this study is 40 respondents, If in the study will be carried out multivariate analysis (correlation or multiple regression), Then the number of samples is at least 10 times the number of variables to be studied. For example, there are 5 research variables (independent and bound variables), then the number of samples are 50. However, in this study using 4 (independent and bound variables) then the number of samples used became 40.

RESULT AND DISCUSSION

To find out the demographic characteristics of respondents, we can see in table 1:

Table 1. Demographic Characteristics of Respondents

Characteristic	Number of people	Percentage (%)
Gender		
1. Female	27	67.5
2. Male	13	32.5
Age		
1. 20 – 30 years	15	37.5
2. 31 – 40 years	11	27.5
3. 41 – 50 years	13	32.5

4.	> 50 years	1	2.5
	Green business practice adoption		
1.	< 1 year	3	7.5
2.	1 – 5 years	20	50
3.	5 – 10 years	11	27.5
4.	>10 years	6	15
	Annual Revenue		
1.	< Rp50.000.000	5	12.5
2.	Rp100.000.000 – 500.000.000	8	20
3.	> Rp500.000.000	27	67.5

Based on the table of demographic characteristics of respondents shows that the majority of respondents are women by 67.5%, this shows that SMIs that doing business in East Java is more on the female gender, because consumers of the fashion sector for the textile industry are more female. The age of research respondents ranged from 20 – 40 years by 65%, this shows that business actors are millennials, who understand very well the tastes of young people both in terms of the food industry for contemporary culinary and the textile industry with vintage fashion. For demographics based on the green business practice adoption respondents are dominated by SMIs in industries that have been running for 1-5 years by 50%, this shows stable business actors in the food industry and textile industry.

The validity test used in this study used the SPSS 18.0 program with the pearson correlation method. The validity of a question item in the questionnaire used to measure whether the scale made can be used as an instrument. Based on the results of the validity test in this study that all variable X items are declared valid. This is evidenced by the value of r count > r table with an error tolerance of 0.05. The highest calculated r value in variable X1 is in item 4 of 0.796 and the lowest calculated r value is obtained in item 2 with a value of 0.317. The lowest calculated r value of the variable X2 is in item 3 of 0.594, while the item with the highest calculated r value of the variable X2 is obtained by item 1 with a value of 0.766. The lowest calculated r value of variable X3 is in item 1 of 0.856, while the item with the highest calculated r value of variable X3 is obtained by item 2 with a value of 0.888. The lowest calculated r value of variable Y is in item 1 of 0.396, while the item with the highest calculated r value of variable Y is obtained by item 3 with a value of 0.688.

Table 2. Reliability (>60%)

Variabel	Cronbach Alpha	N of Items	Discription
Business Capital (X1)	0.676	6	Reliabel
Green business practiceadoption (X2)	0.677	5	Reliabel
Leadership (X3)	0.853	4	Reliabel
Business Income (Y)	0.658	8	Reliabel

Based on table 2, it can be concluded that the three independent variables have Cronbach alpha coefficient value of > 0.60 with business capital variable value of 0.676, green business practice adoption variable of 0.677, leadership variable of 0.853, and Y variable, namely business income, has Cronbach alpha value of 0.658 > 0.60. Based on the data above, it can be stated that the independent variable and the dependent variable in this study are reliable.

The Kolmogorov-Smirnov value for the dependent variable (Y) business income is 0.597 with significance of 0.868 > 0.05, which means that the dependent variable (Y) i.e. business income meets the assumption of normality or normally distributed data. The Kolmogorov-Smirnov value is 0.863 with a significance of 0.445 > 0.05 which means that the variable X1, namely business capital, meets the requirements of normality assumptions or normal data

distributed data. The Kolmogorov-Smirnov value is 1.112 with a significance of 0.169 > 0.05, which means that the variable X2 i.e. green business practice adoption of effort meets the requirements of normality assumptions or normal data distributed data. The Kolmogorov-Smirnov value is 0.885 with a significance of 0.414 > 0.05 which means that the variable X3 i.e. leadership meets the requirements of normality assumptions or normal data distributed data.

Table 3. Multicollinearity Test Results

Variable	Tolarance	VIF	Discription
Business Capital (X1)	0.940	1.064	Non multicollinearity
Green business practice Adoption (X2)	0.975	1.026	Non multicollinearity
Leadership (X3)	0.920	1.087	Non multicollinearity

Based on table 3, information can be obtained that the variable business capital (X1) obtained a tolerance value of 0.940 > 0.10 and a VIF value of 1.064 < 10 so that it can be concluded that business capital (X1) does not show symptoms of multicollinearity in the regression model. The variable Green business practice adoption (X2) obtained a tolerance value of 0.975 > 0.10 and a VIF value of 1.026 > 0.10 so that it can be concluded that the variable Green business practice adoption (X2) does not show symptoms of multicollinearity in the regression model. Leadership variable (X3) obtained a tolerance value of 0.920 > 0.10 and a VIF value of 1.087 < 10 so that it can be concluded that leadership variable (X3) does not show symptoms of multicollinearity in the regression model.

The heteroscedasticity test aims to test whether the residual variance between one observation and another observation in the regression model is the same, if the residual variance between one observation and another observation is different then it is called heteroscedasticity (Ghozali, 2011).

Based on the results of data analysis using SPSS 18.0, it was found that the data in the study or variance of the variables did not have heteroscedasticity disturbances or disturbances from non-constant variables. This can be proven by the significance value of the variables business Capital (X1), Green business practice adoption (X2) and Leadership (X3) > 0.05. It is in accordance with the basis of decision making that the variables in this study are valid. Multiple linear regression analysis is used to determine the relationship linearly between two or independent variables to the dependent variable.

Table 4. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Constant	19.804	4.323		4.581	.000
Business capital	.558	.166	.437	3.366	.002
Green business practice adoption	.489	.174	359	2.821	.008
Leadership	.351	.166	.277	2.112	.042

a. Dependent Variable: Business Income

From the results of the multiple linear regression equation in table 4, a constant of 19.804 shows that business capital, green business practice adoption, leadership are constant, then business income is positive. The coefficient of business capital regression is 0.558 and shows that business capital has a positive effect, where SMIs business capital that adopts green business increases, business income will also increase. The regression coefficient of Green business practice adoption is 0.489 and shows that Green business practice adoption has a positive effect. If the longer the business, the greater the business income, the coefficient of regression of leadership is 0.351 and shows that leadership have a positive effect. When leadership increase, business income also increases.

The F test is used to show whether all independent variables have a simultaneous

influence on the dependent variable. To find out the results of the independent variable whether it has a simultaneous influence on the dependent variable. Based on the results of the f test, the F value is 9.086 and the sig value is 0.000 < 0.05 which means that H-0 rejected and H-1accepted. In this study the independent variables are (X1) business capital, (X2) green business practice adoption, and (X3) leadership simultaneously (together) have a significant effect on Business Income (Y).

The t-test is used to show the effect of each independent variable on the dependent variable individually. To test this effect, t test is used, which is by comparing the value of t with 0.05. The independent variable forming the regression model is said to have a significant effect if the significant value $t < \alpha = 0.05$.

Based on the results of tests that have been conducted, it was found that the variable of business capital is among the most influential at 0.558, so it can be interpreted that when business capital increases by one unit, business income will also increase by 0.558 assuming other independent variables are considered constant.

Based on the results obtained, it can be concluded that the Adjusted R Square of (0.383) 38.3%, namely business income, can be explained by business capital (X1), green business practice adoption (X2), and leadership (X3), while 61.7% is explained by other variables outside the research model.

The research particularly interested in answering research questions such as: What are the drivers and barriers for SMEs to adopt green business practices? We found internal motivation and a better public image. are the main drivers, and limited access to capital is a major obstacle to the adoption of green business practices. We also found that SMIs and urban-based companies are more familiar with green business practices than large companies and rural-based companies. Koester (2017) External pressure from governments and customers doesn't seem to be a big driver for these SMEs. Huang and Mirza (2023) Green business practices can offer both economic savings and environmental protection, especially considering the economic disruptions caused by the recent global health pandemic (i.e., COVID-19). The adoption of green business practices is then generally uncertain, which may make it more difficult for SMEs to adopt green business practices. Adopt green practices in the short term as less capital and less risk to invest.

CONCLUSSION AND RECOMMENDATION

This study aims to determine the effect of independent variables, namely business capital, green business practice adoption, and leadership on the dependent variable, namely business income. Based on the results of data analysis that has been carried out using multiple linear regression models, it can be concluded that: Based on the results of tests that have been conducted, it was found business capital was among the most influential, has a positive and significant effect on business income. The green business practice adoption variable has a positive and significant effect on business income. The variable leadership have a positive and significant effect on business income.

The limitations of research in this study conducted are as follows: The time for conducting research is limited and due to the Covid-19 pandemic which causes long processes and permits and also creative economy actors that are difficult to find. This study only used samples on sub-business actors who focused on east Java only, thus reducing the generalization power of the results of this study. Some of the data collection in this study was only through google forms so that researchers could not directly provide it to respondents because the research was conducted during the Covid-19 pandemic which avoided direct face-to-face contact as much as possible. Because the weakness of the questionnaire is that respondents can give random answers that affect the quality of the data obtained.

Researchers are further expected to be able to expand the research sample and not focus on a certain limitation (East Java only) so as to increase the generalization of the study. Researchers are then expected to use additional data collection methods so that they can further strengthen the influence between independent and dependent variables in research, namely by using the interview method in addition to data acquisition using questionnaires.

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