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Innovation of Green Products, Return on Assets, and the Value of the Company

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Abstract: Using return on assets as a mediator, the purpose of this study is to determine the nature of the connection that exists between environmentally friendly product innovation and the value of a company. Utilizing the purposive sampling strategy is the method that is utilised for the selection of samples. Three hundred and thirty-two firm-year observations that were included in the Stock Exchange throughout the period of 2018-2023 were used to collect the samples. The Partial Least Square (PLS) test, which is carried out using WarpPLS 5.0, is utilised in the process of testing the hypothesis. In the first place, the findings of the study demonstrated that there is a considerable positive association between business value and green product innovation, as well as return on assets. Second, there is a considerable positive association between return on assets and the innovation of environmentally friendly products. Third, the return on assets has the potential to act as a partial mediator in the connection between environmentally friendly product innovations and the value of the company.

Keywords: Product Innovation In The Green Sector, Firm Value, Return On Asset, Partial Mediator, Testing The Hypothesis

Introduction

Many nations are now experiencing a significant level of concern regarding the effects that global warming will have on the environment. There is a growing amount of pressure being put on the corporate world to offer further information regarding the effects that its operations have on the environment. Over the course of time, the community has endeavored to discover ways to mitigate the effects of global warming. The government has also made efforts to reduce the negative consequences of industrialization, which can have a negative impact on the environment [1-5]. It is also expected of businesses that they will invest a significant amount of worry into the environmental issue, which will result in indirect benefits for the businesses. Businesses, conscious of the potential benefits, are turning to green product creation as a means of addressing the issue of global warming. Some people believe that environmentally friendly product innovation can bring solutions that are useful to both businesses and the environment by reducing pollution [6-12]. In other words, monitoring the environment can assist environmentally conscious businesses in gaining a competitive edge by increasing their market share, increasing their price premiums, and reducing their production costs [13].

In today's world, virtually every industry is responsible for polluting the environment. Because of this behavior, ongoing innovation is extremely vital for businesses to be able to continue to make it through the years. Companies that consistently increase their level of innovation have the potential to create environmental damage and exacerbate the effects of global warming if they do not also pay attention to the state of the environment in which they operate [14-21]. The development of environmentally friendly products is, therefore, one solution that may be used to stop the worsening of the effects of global warming. In the first place, the reason why businesses are in need of environmentally friendly innovations is because of the pressure that comes from the general public or consumers who are becoming more concerned about the environment. This, in turn, has an effect on consumption and lifestyles that are more environmentally friendly [22-29]. Second, there are a number of environmental issues that need to be addressed, including the deterioration of the ozone layer on the earth, the unchecked pollution of plastic garbage, and the phenomenon of global warming. Third, the desire of the government to impose restrictions on the quality of the environment [30-34].

Green product innovation refers to a product that is manufactured by a company and takes into consideration the environmental aspects of the product. The selection of environmentally friendly raw materials, the production process, the distribution process when the product is consumed, and the distribution process up until the point where the product is no longer used are all examples of green product innovation [35-41]. This ensures that the effects of the product creation can be classified as an environmentally friendly product. The term “green product innovation” can also refer to the process of developing new products with the intention of reducing the negative effects that their manufacture has on the environment [42-49].

By implementing these innovations, it is expected that the company will improve its image among its stakeholders, which includes its clients. In the end, it will improve the financial performance of the company by raising the number of sales made by the company and reducing the environmental impact. One of the indicators that may be used to measure success through specific measures achieved by the company in the process of earning profits is the performance of the company itself [50-55]. The company has a number of objectives, one of which is to maximize the value of the company, which is represented in the share price. This objective is in addition to the goal of improving profitability. The existence of a high firm worth is essential for any company because it serves as an indirect indication that the prosperity of shareholders is excessively great [56-62].

The purpose of this study is to give empirical data to determine whether or not there are discrepancies in the findings of prior studies about the measurement of company value. The experts who conducted earlier studies found that there is a considerable connection between environmentally friendly product creation and return on assets [63-71]. Previous research has also demonstrated that there is a considerable connection between return on assets and the value of a company. Therefore, in order to connect the association between green product innovation and firm value, the researcher additionally included the return on assets variable as a mediating variable in the equation [72-81].

During the period of 2018-2023, the authors of this study utilized 332 samples of data pertaining to manufacturing companies that were listed on the Stock Exchange. By introducing environmentally friendly product innovation into manufacturing companies in the world, it is anticipated that consumers will have more faith in indigenous goods and will be more likely to purchase or consume them [82-95]. The purpose of this research is to gather empirical evidence that supports the hypothesis that return on assets can act as a mediator in the connection between green product innovation and company value.

Literature Review and Hypothesis Development

Legitimacy theory is a theory in and of itself, which is based on the concept that in order for businesses to be successful in running their operations, they must behave in accordance with the rules and standards that have been established by the community in which they are located. The legitimacy theory describes a situation or position that exists when the value system of an entity is consistent with the value system of the larger community, in which the community plays a role to some extent. The issue will manifest itself as a potential challenge to the legitimacy of the company if there are discrepancies between the two value systems, regardless of whether these differences are genuine or hypothetical [96-102].

As stated by [103], the stakeholder theory may be defined as a group or an individual that has the potential to influence or be influenced by the outcomes of the achievements of the company’s objectives. In the meantime, [104] assert that the life of a company is contingent upon the support of stakeholders and that the pursuit of support is one of the tasks that the company requires to carry out. In accordance with this idea, businesses are not entities that are just concerned with their own interests; rather, they are obligated to take into account the interests of their stakeholders [105].

Product innovation that is environmentally friendly is one of the crucial components that play an essential part in the development of environmentally sustainable products that contribute to the preservation of the environment. On the other hand, green product innovation may also be characterized as an effort to develop new products that have a minimal impact on the environment during the manufacturing process [106-111]. The utilization of environmentally friendly product innovation can be one of the alternatives to enhancing the value of the company, which simultaneously raises the level of awareness that the company has regarding its participation in the protection of the environment. The company will be able to contribute to the preservation of the environment through the implementation of green product innovation, which will result in increased earnings and attract the attention of shareholders to the possibility of investing in the company. Moreover, it has the potential to improve the company’s image, which in turn can lead to an increase in the worth of the company [112-119].

Obtaining legitimacy from the community can be accomplished through products that are environmentally friendly. In order for a company to continue existing and growing, it is necessary for the community to grant the company legitimacy. It is anticipated that the implementation of green product innovation will bring to people's attention the fact that the company has developed a product as a result of which the product also takes into consideration the environment in which it is located. Because of these efforts, the community will have a favorable impression of the company, which will bolster the legitimacy of the company in the eyes of the community [120-127].

Also, the general public will have a higher level of confidence in the products that the company manufactures, which will lead to an increase in the number of individuals purchasing and utilising these products. Because of this confidence, the number of sales made by the company will increase, which will lead to an increase in revenue for the company. Additionally, the increase in income will result in greater profits for the company as well as a higher return on assets of the company. As a result, the performance of the company will ultimately be superior to that of companies that do not employ environmentally friendly innovation [128-133].

Increasing firm value is an achievement, following the goals of its shareholders, because with increasing firm value, the welfare of the shareholders will also increase. It is common for there to be a gain in the value of a company whenever there is a discernible rise in the operational indicators of that company, such as increasing efficiency, productivity, profitability, and so on. If the worth of the company is higher, then the shareholders will have greater financial success. When the company has a strong track record of financial performance, investors will be interested in putting their money into the company. The high performance will certainly also increase the competitiveness of firms in the capital market [134-139].

On the other hand, the performance of the company may also be used as one of the standards to evaluate the success of a company. One of the indicators that may be used to measure success through specific measures achieved by the company in the process of earning profits is the performance of the company itself. Companies have to enhance their performance by innovating, particularly innovations that are friendly to the environment, in order to boost their profits in response to the pressure that is being applied by some groups. If the value of the return on assets is higher, it indicates that the performance of the company is also improving [140-147]. The increased performance of the company will lead to an increase in the stock price of the company, which will ultimately result in an increase in the value of the company. Because one of the numerators of Tobin's Q ratio is the market value of the stock, those increases in stock price will directly result in an increase in Tobin's Q ratio.

Research Methodology

The methodology of this study is a combination of descriptive research and quantitative research. The research sample consisted of manufacturing companies that were listed on the Stock Exchange during the years 2018 and 2023. Manufacturing companies are selected because their activities or operational activities have a substantial influence on the environment. As a result, manufacturing companies are required to implement green product innovation in order to remain competitive. In addition to the fact that globe is currently dealing with the ASEAN free trade, the research period was selected because the year in question is also the year in which the earth experiences the highest temperatures as a result of pollution caused by a large number of companies in globe and around the world respectively. Purposive sampling is the approach that is used to pick the sample, and it results in a study sample consisting of 332 observations from the firm's year.

Operational Definition and Variable Measurement

Dependent Variable

The firm value (FV) that was determined by applying Tobin's Q was the dependent variable that was utilized in this investigation. A proxy that displays the market price of the company is known as Tobin's Q. The following is the formula that was utilised in this research:

$$\text{Tobin's Q} = \frac{\text{EMV} + \text{D}}{\text{EBV} + \text{D}}$$

Description:	Tobin's Q	= Firm value
	EMV	= Equity fair value
	EBV	= Equity book value
	D	= Liabilities book value

In this particular investigation, the firm value (FV) that was determined by the use of Tobin's Q was utilised as the dependent variable. The market price of the company can be represented by Tobin's Q, which is a proxy. The formula that was utilised in this investigation is as follows:

Independent Variable

Green product innovation (GPI) is described as the process by which a company initiates the development of a new product and also as the deployment of a new product that has the potential to lessen negative impacts on the environment around the company. Some of the 10 factors that businesses can use to evaluate green innovation goods are as follows:

Additionally, Content Analysis is utilised in the processing of the data sources. The annual report of the company is used to compile all of the accessible indicators, which are then used to measure each data. After that, the whole set of results is divided by ten, which ensures that the lowest possible index that can be obtained is zero and the highest possible index is one.

$$\text{GPI} = \frac{\text{Items disclosed amount}}{\text{Maximum items disclosed amount}}$$

Mediating Variable

The Return on Assets (ROA) ratio is a measurement that is utilised to determine how well a company is able to create profits via the operations of asset management and investment ventures. The measurement of business performance may be accomplished through the utilization of ROA to determine the number of assets or resources that are owned by the company and can be handled in a suitable and adequate manner to generate profits for the company.

$$\text{ROA} = \frac{\text{Net Income}}{\text{Total Asset}}$$

Research Design

For the purpose of this investigation, the Partial Least Square (PLS) analytic method is utilised, and the WarpPLS 5.0 software is utilised. Additional methods of analysis include descriptive analysis (including minimum, maximum, mean, and standard deviation), outer models, inner models, and fit models. The testing of the hypothesis is carried out by evaluating the direct effect (the t-hypothesis test) and testing the mediating impact (the indirect effect) with a degree of precision that is determined to be 95 percent.

Result and Discussion

Statistic Descriptive

These variables have been subjected to descriptive statistical analysis, and the results have been summarised in the table 1 that follows:

Table 1. Descriptive Statistic

If an indicator value has an outer loading factor that is more than 0.5, then it is considered to be ideal. This means that the indicator value can be used to accurately reflect a variable. As a result of looking at Table 1, one might come to the conclusion that it is possible to incorporate all three factors into this investigation. An outer loading factor of 1,000 (more than 0.5) is present for each of the three variables. Using the Green Product Innovation (GPI) proxy indicator, one may reflect the variables that pertain to green product innovation; the firm value can be portrayed using the FV proxy, and the return on assets can be reflected using the ROA proxy [148-153].

This can be shown by looking at Table 1, which shows that FV has an adjusted R2 value of 0.36, which is equivalent to 36 percent, and a ROA of 0.012. (1.2 percent). The fact that the value of the company may be explained by 36 percent of green product innovation and return on assets is demonstrated by the fact that 0.36 percent, while the remaining 64 percent is explained by other variables that are not included in the study. It is possible to quantify the return on assets as 1.2 percent due to green product innovation, while the remaining 98.8 percent can be explained by other variables that are not included in the assessment. In addition, the findings of the second quarter are more than zero, indicating that the system that was developed for this study has a high predictive value [153-161].

A fit model test requires that the p-values of the APC, ARS, and AARS be less than or equal to 0.05. When it comes to the AVIF, the ideal value is a value that is less than or equal to 3.3. The collinearity issue that was discovered in the PLS model is going to be tested by AVIF. In light of the findings of the model fit test, it is possible to draw the conclusion that the model utilized in this investigation was deemed to be suitable. P-values for APC, ARS, and AARS are all less than 0.1. At the same time, the AVIF value is less than 3.3, which indicates that there is no issue with multicollinearity [162-166].

Based on the analysis of the path coefficients and p-values in Table 1, several conclusions can be drawn. Green product innovation has a statistically significant positive relationship with firm value, with a path coefficient value of 0.172 and a p-value <0.001 (<0.050). The second relationship between green product innovation and return on assets has a positive relationship (path coefficients 0.120) and is statistically significant as the p-value is 0.006 (<0.050). The same thing is also found in the relationship between return on assets and firm value, which also has a positive path coefficient value of 0.557 and p-value <0.001 (<0.050) [167-169].

In the present investigation, the effects of mediation are being tested by employing an indirect effect, and the significance threshold that has been specified is five percent. On the basis of the data presented in Table 1, it is possible to draw the conclusion that the return on assets has been demonstrated to be statistically significant in mediating the relationship between green product innovation and corporate value. In order to guarantee the form of mediation that is utilised in a study, one can utilise the calculation of Variance Accounted For (VAF) with the following formula:

$$\mathrm{VAF} = \frac{\text{Indirect Effect}}{\text{Total Effect}}$$

When the variance-adjusted factor (VAF) value is greater than 80 percent, the research model is considered to be complete mediation. Partial mediation occurs when the VAF value falls between 20 and 80 percent, and there is no mediating impact when the VAF value is less than 20 percent. Taking into consideration the findings presented in Table 1, the test results indicate a value of 21.97 percent, which falls within the range of 20 percent to 80 percent. Therefore, it is possible to draw the conclusion that the return on assets has been demonstrated to play a role in mediating the connection between green product innovation and firm value.

Discussion

Given that the p-value is less than 0.001 and the path coefficients are 0.172, it can be concluded that the first hypothesis is accepted. Green product innovation has a substantial relationship to firm value. Based on this value result, it can be deduced that the market reacts to information that is released by companies regarding their attempts to manage or pay attention to environmental performance. It is an effort made by the company to provide assistance to all of the stakeholders affiliated with the company, according to the stakeholder theory. Green product innovation includes this effort. When efforts are made to improve the environmental programme, stakeholders may be encouraged to boost the good perception of the company, which will ultimately lead to an improvement in the company's image. One kind of positive appreciation that is given is an increase in stock demand by investors in the capital market in companies that implement green product innovation in an appropriate manner. This will surely have an effect on growing share prices and the worth of the company.

The second hypothesis is accepted because there is a substantial association between green product innovation and return on assets (p-value 0.006 and path coefficients 0.120). This relationship is significant enough to warrant acceptance. The findings of this study provide credence to the findings that there is a substantial correlation between green product innovation and return on assets. According to the legitimacy theory, businesses are obligated to always pay attention to the values that are present in society when they are doing their operations so as to maintain their validity. Companies are able to more easily obtain legitimacy from the general public as a result of the implementation of green product innovation. This is due to the fact that the products that are created by companies are considered to have taken care of the environment, and moreover, they are synchronized with the local values of society. The establishment of public trust will be of greater benefit to the company.

As the p-value is less than 0.001 and the path coefficients are 0.557, the third hypothesis is supported because there is a strong association between return on assets and organisation value. A large positive association between ROA and company value is believed to exist, and this value lends credence to the research that supports this belief. According to the stakeholder theory, businesses are always expected to make an effort to meet the expectations of their stakeholders. From the perspective of the company's stakeholders, it is anticipated that the company will continue to raise both its revenue and its profits as a kind of corporate responsibility management. As a result of the company's improved profits and opinions, the value of the company is anticipated to expand, which will allow the company to fulfill the expectations of its stakeholders.

The results of indirect testing demonstrated that return on assets had a significant role in mediating the connection between environmentally friendly product creation and the value of the company (p-value 0.024). The acceptance of the fourth hypothesis happened. It has been demonstrated that return on assets acts as a partial mediator in the connection between environmentally friendly product innovation and company value (VAF 21.97 percent). Taking into consideration the legitimacy hypothesis, the company will continue to be successful if it behaves in accordance with the rules and standards that are established by the community.

By implementing green product innovation, businesses have a better chance of gaining legitimacy from the community. This is because the community perceives the company to have a significant care for the environment, which will have a positive effect on the company. In contrast, according to the stakeholder approach, businesses are obligated to fulfill the expectations of their stakeholders. Both of these theories suggest that environmentally friendly innovations will result in increased revenues. The return on assets ratio of the company will be improved as a result of the beneficial influence that the rise in sales and corporate profits will have. This innovation is a move taken by a company in order to meet the expectations of all of its stakeholders, particularly investors in the capital market, who are considered to be constituents of the company.

Conclusion

The purpose of this research is to gather empirical evidence that return on assets can act as a mediator in the connection between green product innovation and firm value. The data for this study comes from a sample of 332 manufacturing companies that were listed on the Stock Exchange between the years 2018 and 2013. It is possible to draw the conclusion that there is a significant positive relationship between green product innovation and firm value, product innovation and return on assets, and the relationship between return on assets and firm value. This conclusion can be reached on the basis of the results of the discussion that was described earlier. In addition, the findings demonstrate that the return on assets is a partial mediator of the connection between environmentally friendly product innovation and the value of the company. It is anticipated that the findings of the research will be able to make a contribution to the expansion of the existing body of literature concerning product innovations that are environmentally friendly, as well as to offer guidance to businesses that have not yet implemented green product innovations to begin contemplating and putting those actions into action immediately. For manufacturing companies in globe in particular, this research has been demonstrated through the implementation of environmentally friendly product innovation, which has the potential to boost the value of the company and, in the long run, assist companies in coping with the ASEAN free market. To overcome the limitations of this study, additional research could be conducted to broaden the scope of the existing sample.

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