

REVIEWARTICLE

## **A literature review on the effect of environmental orientation on firm performance, mediating factor of green supply chain management and electronic transaction levy**

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### **Abstract**

The purpose of this literature review is to investigate the relationship between environmental orientation and Green Supply Chain Management, as well as their impact on company performance. It investigates the role of Green Supply Chain Management in mediating the link between environmental orientation and company performance. The review will begin with a thorough discussion of theoretical concepts of environmental orientation and Green Supply Chain Management. It will then investigate the relationship between environmental orientation and Green Supply Chain Management, as well as how it influences business performance. Heading on, it is more likely to investigate the impact of outside environmental focus on firm environmental selection, monitoring, and collaboration, followed by the impact of internal environmental orientation on these three components of Green Supply Chain Management. An investigation on the effect of environmental selection, monitoring, and collaboration on firms' sustainability performance will be reviewed. On the other hand, it will assess the mediating role of Green Supply Chain Management on the relationship between environmental orientation and firm performance. It will additionally look at the mediating role of environmental selection, monitoring, and collaboration on the relationship between external and internal environmental orientation and firm performance. The moderating effect of corporate environmental reactivity on the link between environmental orientation and Green Supply Chain Management is an essential part of this paper, whereas, exploring the role of government regulation and consumer sensitivity in shaping the link between environmental orientation and Green Supply Chain Management will also be reviewed. It will then investigate the effect of Electronic Transaction Levy (E-Levy) on the impact of Green Supply Chain Management on firm performance. Studies have demonstrated that Green Environmental Orientation has a positive influence on Green Supply Chain Management procedures, which results in sustainable business performance.

**Keywords:** Environmental orientation; Firm performance; Green supply chain; E-levy

## **Introduction**

In the present world, human activities have greatly impacted the environment and have made business to take actions on environmentally sustaining their practices. This focus on environmental sustainability does not only have an ethical obligation but also a business necessity (Genovese et al., 2017). As a result, firms have started to adopt environmental orientation with the green supply chain management practices to help minimize the negative impact on the environment while improving firm performance. Policies, strategies and practices are all part of the firms overall stance on environment (Yildiz et al., 2019). Whereas, on the hand reducing the environmental impact of supply chain activities are the practices that green supply chain management inhabit. These practices work with suppliers in order to reduce the negative impact of supply chain activities on the environment which mainly include the environmental selection, monitoring, and collaboration (Chin et al., 2015).

At present, Businesses around the world are paying careful consideration to environmental sustainability in a variety of manners to remain competitive and environmentally friendly in global markets (Nekmahmud and Fekete-Farkas, 2020). The process by which firms choose their environmental aims and tactics based on their external environment is referred to as the mediating role of environmental selection of firms on the relationship between external environmental orientation and firm sustainability performance (Bu et al., 2020). This idea relates with the theory of Transaction Cost-Economic which emphasises that businesses operate in a setting that offers them a variety of opportunities and makes integration with other partners to foster their benefits and cut the cost of business operations. Whereas, the external environment is made up of elements that influence how businesses operate, including societal trends, legal frameworks, and economic situations (Halkos and Nomikos, 2021). Strongly externally oriented businesses are more likely to be aware of these variables and modify their plans accordingly.

However, Tien et al. (2020) highlighted in the findings of his study that the attainment of the sustainability goals including environmental preservation, social responsibility, and economic viability, awareness of and adaptation to the external environment are essential or fundamental things. In addition to this, businesses that put sustainability as their priority can benefit their respective society, the environment, and their profit line. Adopting an external environmental orientation (EO), which is the degree to which a corporation is aware of and responsive to external environmental variables, is one strategy to achieve organizational sustainability. However, the process of choosing and adjusting to a certain environment to maximise a firm's performance is referred to as environmental selection (Camilleri, 2017). To do this, the firm's strategies, resources, and competencies must be in line with the environmental elements that it needs to consider.

There are many advantages of environmental selection of firms on the relationship between external environmental orientation and firm sustainability performance. The capacity to define and prioritise sustainability goals based on the external environment is one of the main advantages for businesses. Since, this ensures that the company's sustainability initiatives are in line with the requirements and demands of its stakeholders, such as clients, staff, and investors. However, in the light of stakeholder theory, the alliance of all parties is the vital source for the success of the firm and its high performance. Furthermore, according to Ardito and Dangelico, (2018) identifying and taking action to address the environmental risks and possibilities in their external environment, helps businesses enhance their sustainability performance. More environmentally conscious businesses are more likely to take proactive steps to lessen their influence on the environment and increase their sustainability performance. Additionally, the mediating function of environmental firm selection on the association between external environmental orientation and firm sustainability performance aids in the development of stronger stakeholder relationships (Ardito and Dangelico, 2018). Businesses may show their

commitment to sustainability and gain the trust of their stakeholders by coordinating their sustainability goals with the outside environment. This can ultimately result in better access to funding, enhanced employee engagement, and increased consumer loyalty.

Moreover, the impact of environmental orientation on sustainability performance depends on how well a corporation can choose and respond to environmental conditions. For instance, companies with a high environmental orientation that are successful in environmental selection may function more sustainably than companies with a high environmental orientation that are unsuccessful in environmental selection (Brulhart et al., 2019). Furthermore, Yasir et al., (2020) argued in his study that environmental selection may act as a moderator in the relationship between EO and corporate sustainability performance for several reasons. Firstly, businesses that are successful at environmental selection are better able to recognise and address environmental concerns. They can use their expertise and resources to address environmental problems and benefit stakeholders. Secondly, environmental selection can improve a company's credibility and reputation, which can foster more support and confidence from stakeholders. More clients, investors, and employees might be attracted to businesses that are viewed as legitimate and reliable, which can enhance their sustainability performance. Thirdly, environmental selection can encourage creativity and innovation, which can result in the creation of environmentally friendly goods, services, and procedures. Innovative and adaptable businesses can boost their sustainability performance and earn a competitive advantage (Yasir et al., 2020).

However, Brulhart et al., (2019) gave a contrary perception in his study that the environmental choice can potentially lessen the impact of environmental orientation on sustainable performance if businesses choose the incorrect environment or do not adjust to rapidly changing environmental conditions. For instance, businesses with a high environmental orientation who neglect to choose the appropriate environmental elements or modify their business plans may be exposed to environmental dangers and inefficient use of resources. Additionally, they risk losing their credibility and reputation, which could impair their sustainability performance. To achieve sustainable performance, businesses must balance their environmental orientation with sensible environmental selection.

Thus, it can be said that environmental choice is a significant mediating factor in the connection between environmental orientation and firm sustainability performance. By identifying and addressing environmental concerns, boosting legitimacy and reputation, and encouraging innovation, businesses that are effective in environmental selection can increase the impact of Environmental Orientation on sustainability performance. However, businesses that choose the wrong environment or fail to adapt to shifting environmental conditions may lessen the impact of Environmental Orientation on sustainability performance by running the risk of damaging the environment, losing their credibility and reputation, and stifling innovation. To attain sustainable performance, businesses should prioritise making effective environmental choices and balance their Environmental Orientation accordingly (Nekmahmud and Fekete-Farkas, 2020). Moreover, in light of stakeholder theory, firms can enhance their sustainability performance by forging closer ties with their stakeholders, and achieve long-term success by adapting smart approaches of the external environmental selection.

## **Theoretical framework**

### ***Resource Dependency Theory***

The Resource Dependency Theory (RDT) is a vital approach to thoroughly analyse the effects of environmental orientation on firm performance in line with the mediating role of green supply chain management. The theory

of resource dependency mainly highlights that organizations are highly reliant on resources that are under the control of other business organizations of respective markets. This theory further reflects a contrary idea that businesses may try to establish strategic partnerships with suppliers, consumers, and other stakeholders to lessen their reliance on external organisations (Velte and Stawinoga, 2017). In accordance with this theory, businesses who can successfully manage their reliance on outside resources can perform better and gain a durable competitive edge. RDT can be employed to comprehend a firm's environmental orientation, adoption of green supply chain management practices, overall performance and relation of these variables with one another. In light of the RTD, businesses that place a higher priority on the environment may be more reliant on outside resources like access to environmentally friendly supplies or favorable regulatory authorities. In addition, the businesses may try to maintain strategic connections with suppliers and other stakeholders who share same environmental principles to reduce their burden and this dependency can be progressive (Saeed and Kersten, 2019).

The theory sufficiently links with the concept of environmental orientation and its impact of firm performance. Jiang and Fu, (2019) stated that the environmental orientation of a business has positively impact on overall firm performance. The initiatives of environmental orientation of the firm significantly attracts to the stakeholders towards the sustainable business approaches of the firm. Besides, the Environmental Orientation also increases the reputation of the firm among its competitor by incorporating efficient sustainable measures such as green supply chain management. Collectively these variables results in increased firm performance. In addition, the RDT also emphasizes that the business can control its resource dependencies and lessen reliance on outside organizations by incorporating efficient green supply chain management. In the context of green supply chain management, the business can utilize the principle of 4R1D (reduce, reuse, recycle, reclaim and degradable) (Kamarudin et al., 2023).

### ***Transaction cost economic theory***

The theory of Transaction Cost Economics (TCE) focuses on the expenses involved in business transactions between organisations. According to TCE, businesses may opt for vertical integration to benefit from reduced prices provided by outside suppliers, or they may choose to outsource to cut transaction costs. The Transaction Cost Economics theory also contends that the choice between outsourcing and vertical integration is dependent on the particular characteristics of the transaction, such as asset specificity, frequency, and unpredictability (Schneiberg and Hollingsworth, 2019).

Transaction cost economic theory is a significant theoretical approach to analyse the conceptual model of environmental orientation and its effects on firm performance incorporating the mediating role of green supply chain management. According to the theory, businesses may decide to implement green supply chain management techniques to cut down the transaction costs related to environmentally friendly inputs, environmental law compliance and maintaining relationships with suppliers and consumers. Businesses can improve their connections with suppliers and customers while lowering the unpredictability and complexity related to environmental sustainability from these practices (Liu et al., 2018). The theory also indicate that businesses must weigh the advantages and disadvantages of various transaction structures while utilising green supply chain management to foster firm performance. However, the theory supports the idea that the businesses can lower transaction costs and improve their connections with suppliers and consumers when using GSCM which ultimately results in smooth and efficient firm performance.

## ***Stakeholder Theory***

Stakeholder theory plays a significant role in understanding the potential factors and their influence on the overall organizational performance (Jones et al., 2017). Stakeholder theory can be a vital approach to analyse the effects of environmental orientation on firm performance concerning the mediating role of green supply chain management. The stakeholder theory majorly emphasises that businesses should consider the interests of all involved parties while taking strategic business decisions regarding the GSCM as a mediator to boost firm performance. The considered parties may include consumers, employees, suppliers, shareholders, and the general public. This emphasis on mutual collaboration reveals that business firms have some social and environmental obligations which are most important than their commercial benefits (De Gooyert et al., 2017). In the context of green supply chain practices, businesses are also bound to incorporate the decisions of all stakeholders to gain maximum productive outcomes from sustainability-related initiatives of the firm.

However, in light of the stakeholder theory and the influence of environmental orientation on firm performance, it seems clear that businesses are obliged to consider their business activities to remain in line with sustainability and maintain good performance of the firm. Stakeholder theory further emphasises the businesses regarding the safety and adequate health measures of their employees and local masses which is also associated with the variable of firm performance (Freeman et al., 2018).

## **Concept of Environmental Orientation**

Environmental orientation is a comprehension of the environment and the actions taken to lessen the environment's adverse effects on it by a person or an organisation. It entails a paradigm shift towards more ecologically friendly behaviours and sustainable practices. Due to growing concern about climate change and its catastrophic impacts on the environment, the notion of having an environmental orientation has received an enormous amount of attention recently (Hörisch, et al. 2017). The research study conducted by Coşkun et al. (2017) states that two alternative approaches can be taken to the idea of environmental orientation. An individual's perspective is the initial perspective and an environmentally conscious person is one who makes efforts to lessen their influence on the environment. This might involve activities like recycling and using less energy or selecting products with less packaging. An individual who values the environment is aware of its environmental impact and works to reduce it.

Moreover, the other approach is regarding the organizational perspective; an organisation that values sustainability and understands the benefits of reducing its environmental effect is regarded as environmentally oriented. An environmentally oriented organisation is aware of its obligation to help protect the environment for subsequent generations. As a result, it actively works to minimise its carbon footprint and other adverse effects on the environment (Gkorezis and Petridou, 2017). In terms of the organization, the study conducted by Roscoe, et al (2019) elucidates that adopting waste reduction strategies is one method an environmentally conscious organisation may lessen its influence on the environment. This can entail cutting back on packing, recycling, and material reuse in addition to cutting the quantity of trash the company produces. The company may lessen its ecological impact and aid in the conservation of natural resources by cutting waste. Other than that, another strategy includes the usage of sustainable resources in business operations. The business is required to obtain materials from vendors who follow sustainable business practices or utilise products with minimal negative effects on the environment. For instance, a company may substitute recovered plastics or bamboo for traditional resources like timber or plastic (Yong, et al. 2020).

Furthermore, according to the research study conducted by Akhil, (2017) states that energy-efficient practises must be adopted by environmentally conscious businesses in order to lessen their carbon footprint as environmental degradation continues to be a global problem. Utilising renewable energy sources, installing energy-efficient bulbs and equipment, and improving heating and cooling systems are some of the strategies to adopt these practices. Organisations do this to drastically lower their energy use, which will lower their carbon emissions and help to preserve natural resources. Additionally, employing energy-efficient practices has advantages for the environment as well as potential long-term cost benefits for businesses. To promote sustainability and lessen their influence on the environment, it is crucial for environmentally conscious organisations to prioritise the adoption of energy-efficient practices in their operations (Iqbal et al. 2021).

In addition to that, there are several advantages of environmental orientation for the business and one of the benefits of that business is cost reduction. Concerning that the study by Caldera et al. (2019) highlighted that businesses could experience cost reductions over time by implementing sustainable practices. They can cut their operational expenses and increase their bottom line by eliminating waste, saving resources, and implementing energy-efficient practices. In addition to that Chowdhury et al (2018) also state that Energy-saving procedures can lower energy costs for businesses. The business can decline Long-term energy expenses by using energy sources that are renewable. In a comparable manner, recycling materials can result in lower waste disposal expenses as well as new revenue sources. Companies may save finances by implementing the concepts of lean manufacturing to decrease waste, boost productivity and enhance quality. Additionally, using sustainable business practices may help organisations use less water and raw materials which further leads to saving their business finances (Javaid et al. 2022).

Other than that, another advantage for the business to the environmentally oriented is the improved reputation as Clients, stakeholders, and others in the marketplace frequently have more favourable assessments of businesses that take an ecologically conscious approach. Customers are more inclined to pick businesses that are dedicated to sustainability as they are becoming more aware of how their purchases affect the environment (Lin et al. 2018). Moreover, companies improve their reputation and draw in more consumers by showcasing their dedication to environmental sustainability. Additionally, firms that are dedicated to sustainability are gaining more investor attention, which can aid enterprises in attracting new investment (Dabija et al. 2019). Furthermore, Environmental standards are getting more and stricter, and violating those standards lead to penalties and fines. Companies that are environmentally conscious make sure they stay in line with laws and avoid expensive legal problems. Additionally, organisations that actively manage their environmental impact are better equipped to adjust to shifting legislation and prevent interruptions to their daily operations. Corporations can prevent negative publicity and reputational harm from environmental events and non-compliance by adhering to rules (Cai et al. 2020).

Apart from the advantages, environmental orientations also cause some disadvantages for the business and concerning one of which becoming the greater upfront expenses involved in implementing the necessary adjustments (Hill, 2020). This entails making investments in renewable energy sources, buying machinery that is energy-efficient and putting recycling programmes in place for businesses that could ultimately lead to long-term cost savings, these expenses can be prohibitive for smaller companies or those with fewer resources. Because of this, some companies are reluctant to spend money on sustainable practices, especially if they do not see a quick return on their investment (Kuehne et al. 2017).

## **Concept of Green supply chain management**

Green supply chain management refers to the strategic technique that is used to manage the entire supply chain with a particular emphasis on environmental and sustainability practices. By integrating sustainability into each component of the company, from the procurement of initial supplies to the shipment of the finished product, GSCM aims to reduce the environmental effect of the whole supply chain (Choi et al. 2018). The foundation of GSCM is the premise that organisations are not isolated, self-contained systems, but rather, are a component of a larger system which involves suppliers, clients, and the environment. As a result, GSCM places a strong emphasis on the value of cooperation and communication throughout the whole supply chain in order to find strategies to cut waste, boost energy efficiency, and encourage the use of sustainable resources (Pusparini and Kusumastuti, 2019). This concept has focused on four key areas, one of them being green procurement, which is obtaining goods and services from vendors that use eco-friendly business practices. It is essential because it enables companies to lessen waste, encourage the use of sustainable products, and lower their carbon impact. This entails selecting suppliers whose activities minimise waste, employ renewable energy resources, and decrease the release of greenhouse gases (Ebrahimi et al. 2021).

In addition to that, the study of Isa et al. (2017) further states that green procurement is crucial since it aids companies in lessening their environmental effect and motivates vendors to follow environmentally friendly procedures. Businesses may boost their brand, enhance their commitment to sustainability, and satisfy consumer demands by acquiring goods and services from environmentally conscious vendors. Moreover, the other key areas include green operations as sustainable business practices are included in regular business operations as part of green operations. This involves utilising eco-friendly products and gear, cutting down on trash, and decreasing energy usage. Moreover, green operations are essential as they enable organisations to lessen their negative effects on the environment, increase operational effectiveness, and cut costs (Amjad et al. 2021). Green logistics is the third key area as by optimising routes, lowering fuel consumption and utilising other modes of transportation including rail and water, green logistics aims to reduce the environmental effect of transportation and logistics. This is crucial as a large number of emissions of greenhouse gases and other adverse impacts are related to transportation and logistics.

In addition to that green logistics are essential because they assist companies in lowering their operating expenses and environmental effect. Businesses lower their carbon footprint, improve operational effectiveness, and cut expenses related to logistics and travel by using green logistics practices (Kobzev et al. 2023). The last aspect includes green marketing, which entails informing clients about how they may lessen their personal environmental effects as well as advertising the environmental advantages of the company's products and services. This involves highlighting the goods' and services' environmental advantages, such as their lower carbon footprint, improved efficiency of energy, and use of sustainable resources. Moreover, businesses stand out from rivals and attract customers that have conscious of the environment by emphasising the environmental advantages of their goods and services (Hong and Guo, 2019).

According to Lim et al. (2017), numerous nations passed rules and implemented laws that aim to minimise some of these adverse practises, which encouraged many or all of these adverse behaviours, due to the detrimental impact that these practises have on both the planet and consumers identical; such as the issue of air pollution, a decrease in the size of environmentally conscious spaces, the decreasing amount of natural assets, and the increase in the quantity of damaging waste from industries. Hong et al. (2018) stated that this spurred many organisations to include sustainability concerns into their manufacturing, marketing, and managerial strategies. As a result, sustainable manufacturing processes are an emerging phenomenon that is influencing the efficiency of UK business organisations in general, and industrial organisations specifically, by requiring these

organisations to provide goods that are not detrimental to the surroundings or consumers, allowing these organisations to compete regionally and globally.

Raut et al. (2017) states that in light of the environmental concerns and fierce competition that industrial businesses confront, gaining a competitive advantage is a strategic goal that they pursue. Competitive advantage is a quality that provides an important benefit to customers, contributes to increased earnings, and ensures the organization's long-term success. It refers to a collection of procedures that set the organisation apart from opponents through proactive approaches. As per Luthra et al. (2017), the organised a competitive edge assist for getting more of the market, indicating growing the quantity of its revenues and earnings, as it is the engines and trigger for organisations to grow and bolster their assets and skills in the area of studying and developing in order to preserve this benefit as well to having the edge in competition will lead to achieving a higher profit margin Whereas, Mathivathanan et al. (2018) states that the edge over the competition is obtained by covering focus on quality control, rationalizing fees, and establishing good collaborative interactions with clients and vendors, which results in a boost in the business's capacity to persuade its consumers of what it has to offer them, which increases its market share over its opponents and leads to an increase in volume of sales, earnings rates, and investment returns.

Although Laari et al. (2016) states that green supply chain management has many advantages for businesses, it also has significant drawbacks. One of the key downsides of Green Supply Chain Management is the increasing expense of implementing sustainable supply chain practises. To lessen their environmental impact, businesses may need to invest in innovative technology such as energy-efficient equipment or waste management systems. According to Esmaeilian et al. (2020), these expenditures may incur considerable upfront costs, which may have an immediate impact on the firm's profitability. Furthermore, GSCM practises may make a company less competitive in the market, but also they drain the company out of money as well since consumers may be unwilling to pay a premium for ecologically sustainable items. Another downside of Green Supply Chain Management is the possibility of increasing supply chain complexity. While Touboulic and Walker (2015) state that the existing supply chain procedures and structures an introduction of sustainable practices may necessitate changes which may result in supply chain interruptions. This could lead to product delivery delays, lowering customer satisfaction and harming the company's reputation.

Furthermore, Saberi et al. (2019) stated that implementing Green Supply Chain Management practices may need organisations to collaborate closely with their suppliers to verify that they, too, are embracing sustainable practices. This partnership could be difficult, especially if suppliers are unwilling to invest in new technology or procedures to lessen their environmental impact. While Khan et al. (2017) states that Green Supply Chain Management provides various benefits to organisations, it also has certain drawbacks, such as increased cost, increased complexity, and cooperation issues with suppliers.

### **Corporate Environment Proactiveness**

Corporate environmental proactiveness denotes the capability and willingness of the business to take proactive actions towards environmental sustainability. It is a concept that emphasises how crucial preserving the environment is to business responsibility (Adomako et al. 2021). CEP may be considered as a gradient with proactivity levels varying from low to high. Moreover, businesses that adopt a proactive approach to environmental management take action to lessen their influence on the environment before it is mandated by legislation. This might involve taking steps to lower greenhouse gas emissions, generate less waste, use less energy and water, and promote sustainable business practices throughout their supply chain (Galbreath et al. 2023). The research study conducted by Shapiro-Garza et al. (2020) stated that PES is significant because



it provides both financial and environmental advantages. Companies that take a proactive approach to environmental sustainability have the ability to lower their operational costs by using less energy, producing less trash, and using resources more effectively.

Additionally, Corporate Environmental Proactiveness also improve a business's standing, value to customers, and confidence among stakeholders, which further result in an upsurge in client loyalty and share of the market. Other than that, Li et al (2020) claim that Managers who adopt a reactive environmental strategy solely adhere to legal requirements and consider corporate environmental responsibility as constraints, in contrast to managers who adopt a proactive environmental strategy that supports enterprises' capacity for innovation. Furthermore, corporate environmental proactiveness can be attained by means of a range of techniques, such as environmental management systems, sustainability evaluations, green purchasing, and stakeholder involvement. The research study conducted by Jell-Ojobor and Raha, (2022) elucidated that, an organised approach to environmental management regarded as environmental management systems (EMS) helps businesses to recognise, track and control their environmental consequences. Another tactic that businesses are needed to employ to inform stakeholders about their environmental performance reports on sustainability. In order to lessen the supply chain's influence on the environment, sustainable buying entails choosing eco-friendly goods and services. Stakeholder engagement is a crucial corporate environmental proactive component because it enables businesses to better comprehend the issues and demands of stakeholders about a sustainable environment (Jiang and Fu, 2019).

### **Electronic Transaction Levy**

An Electronic Transaction Levy (E-levy) is regarded as a concept that imposes a tax on digital or electronic transactions. The tax is often imposed on purchases made via electronic payment methods including credit cards, electronic transfers of funds and mobile devices (Akua Anyidoho et al. 2022). Legislators and governments now face new issues in tax collection and upholding equitable conditions for companies due to the growth of e-payment systems and the rising prevalence of digital payments. An E-levy has the purpose of collecting an amount of money from electronic transactions and sending it to the authorities so that it may be used to pay for public facilities and amenities (Mpofu and Moloi, 2022). In several lower-income nations, taxing mobile money is suggested as a method of obtaining revenues from sizable informal economies. Clifford (2020) explains that taxing mobile currency appears at first appearance to provide a possibility to broaden the base of taxpayers to these new users and thus seems acceptable to tax officials (Gallien and van den Boogaard, 2021).

Mpofu (2022) asserts that, mobile money taxes offer an exemption for post-pandemic rebuilding spending and a possibility for extending the tax bases and a means to tax the private sector in its unofficial status without establishing it. This concept is important as it provides a new source of revenue to governments. According to research of Ahinsah-Wobil, (2022) elucidated that, the prospect for revenue from an E-levy increase significantly as the usage of electronic monetary transactions and a payment keeps increasing. The government used the revenue to pay for public services like infrastructure, healthcare, and education to raise the standard of living for its people. Moreover, E-levy gives governments a more reliable stream of income than conventional taxes. Economic downturns have an impact on traditional taxes, but this concept offers a more steady revenue stream even in difficult circumstances. During the uncertain conditions, it helped governments to maintain public services which contribute significantly to the economic (Nutassey et al. 2023).

Furthermore, the parliament and, to some extent, the entire country are solely focused on the E-Levy because of the impending financial crisis and the government's inability to propose a long-term budget reduction, to the

exclusion of a more pressing issue like the efficiency and rationalisation of expenditures. Another importance of the Electronic Transaction Levy is that financial tax transactions are gathered at sources and this concept made it affordable and simple to manage as several transactions take place electronically (Klutse, 2023). Additionally, it can be gathered for less than 1% of the sales elevated, particularly if there are already established market structures. Moreover, The E-Levy is the simplest and inexpensive tax system to operate the revenue initiatives suggested for 2022 since the majority of transactions are conducted online and the tax can be raised electronically and at the point of origin.

The E-Levy will burden current taxpayers, but its goal is to broaden the tax base and raise funds for entrepreneurship development, youth employment, infrastructure development, and debt repayment (Klutse, 2023). Moreover the advantages of E-levy discussed above, one of the potential drawbacks of this concept is that administrative burden. As governments and corporations may find it difficult and expensive to implement and manage an ETL the government is required to provide the regulatory structure for levy, which must include identifying the range of operations that are bound by it, determining its rate, and enforcing compliance (Agyeiwaa-Afrane et al. 2022). Moreover, they are required to modify their accounting and reporting frameworks to take the tax into account which is time-consuming and expensive. Additionally, companies might need to bring on more staff to handle the ETL's administrative duties. Small enterprises, who might lack the capacity to administer the tax properly, may find it particularly difficult to handle this administrative load (Agrawal and Fox, 2017).

### **Firm Performance**

The concept of firm performance denotes the operational and financial effectiveness and success of the business. It is an important indicator of how effectively a business accomplishes its aims and objectives (Fuji et al. 2016). The significance of business performance dwells in its capacity to assess a business's long-term viability and marketplace performance. Moreover, the performance of a company is influenced by a number of variables (Ibhagui, and Olokoyo, 2018). Financial performance is the main element of firm performance and this includes significant indicators like revenue expansion, profitability, return on investment, and the value to shareholders. The success of a corporation depends extensively on its financial performance since it affects its capacity to grow, expand processes, and deliver value for investors (Chadha and Sharma, 2015). For manufacturing companies, company performance is crucial since it can influence whether they will succeed and last in a market that is highly competitive. A manufacturing company's effectiveness is inclined by a number of factors, including the price of supplies, manufacturing costs, and the cost of overhead. Manufacturing companies may boost their financial performance and guarantee long-term sustainability by optimising these expenses (Hasan, 2015).

In addition, the study conducted by Rajapathirana and Hui, (2018) highlighted that the performance of a company is additionally significantly impacted by operational efficiency. This includes measurements for supply chain management, efficiency, and cost-effectiveness. An organisation that runs successfully is better able to provide goods or services to clients, cutting costs and boosting profitability. Concerning manufacturing firms, the production process should be streamlined to minimize costs, increase productivity and reduce lead times; this may be accomplished by putting several ideas into practice, such as just-in-time inventory, agile production, and comprehensive quality management (Javaid et al. 2022). Moreover, the firms are also required to make sure their products adhere to the necessary requirements. This can be accomplished by putting quality control mechanisms in place that include assurance of quality and quality assessment.

Furthermore, innovation is a crucial component of business performance. A business that innovates and creates new goods or services outperforms its rivals and takes hold of available markets. Additionally, innovation also results in improved client loyalty, cost savings, and operational effectiveness (Shouyu, 2017). Manufacturing companies must adopt an innovative strategy for both product developments as well as manufacturing procedures, for those businesses are required to capitalize on research and development and employ new technologies in the manufacturing process (Cooper, 2019). Apart from the factors discussed above, another critical element in determining a company's performance is customer satisfaction. A business is more inclined to be successful in the long run if it offers high-quality goods or services that satisfy its clients' expectations (Selvam et al. 2016).

## **Relationship between Environmental Orientation and Green supply chain management**

### ***Impact of External environmental orientation on environmental selection of firms***

External environmental orientation is mainly referred to the external forces that have an influence on firm's decision-making process regarding environmental issues (Khan et al., 2019). According to Shibin et al. (2020), this can include government regulations, stakeholder pressure, and consumer demand for environmentally sustainable products. External environmental orientation always plays critical role in shaping a firm's environmental selection decisions, particularly regarding the selection of suppliers. As per Zaid et al. (2018), it is more likely to prioritize environmental considerations in its supplier selection process when a firm is externally environmentally oriented. This means that firms are more likely to select suppliers that have demonstrated a commitment to sustainable practices and have implemented environmental management systems. Whereas, Bastas and Liyanage (2018) states that reducing energy consumption, using environmentally friendly materials, and implementing recycling programs are these suppliers track record of reducing their environmental impact.

Moreover Rostamzadeh et al. (2015) stated that, a critical factor in the externally environmentally oriented firm the supplier's selection process is more likely to consider is supplier's environmental performance. This can be seen in firms that require their suppliers to provide environmental reports or participate in sustainability audits. However, Esfahbodi et al. (2016) stated that firms may also require suppliers to meet specific environmental standards, such as ISO 14001, before they can become a supplier to the firm. Though, Kouhizadeh et al. (2021) has stated that being externally environmentally oriented has often led to some negative outcomes. For example, supplier selection process may limit the supplier pool, which could negatively impact their supply chain performance as firms that prioritize environmental considerations are quite strict in this matter. According to Seman et al. (2019), this might be due to the number of suppliers that meet the firm's environmental criteria are usually limited, which makes it difficult to find suitable suppliers that can meet the firm's demand requirements. According to Vanalle et al. (2017), Tesco has a dedicated Sustainable Sourcing team that takes care of ensuring that the company's suppliers meet its environmental standards. Tesco also requires all of its suppliers to comply with its Code of Business Conduct, which mainly includes a commitment to environmental sustainability. Additionally, Beske-Janssen et al. (2015) states that Tesco has had a set specific environmental targets for its suppliers, such as reducing water usage and carbon emissions, which has made it quite sustainable. Whereas, Fallahpour et al. (2017) states that Unilever has implemented a Sustainable Living Plan, which includes a commitment to sourcing all of its agricultural raw materials sustainably by 2030. Unilever has been working on maintain and establishing a Sustainable Agriculture Code, which outlines the company's expectations for its suppliers regarding environmental sustainability.

According to Formentini et al. (2016), the external environmental orientation has played a significant role in shaping a firm's environmental selection decisions. Although, the externally environmentally oriented firms have been more likely to prioritize environmental considerations in its supplier selection process and consider a supplier's environmental performance as a critical factor. However, Paulraj et al. (2017) states that firms are now prioritizing environmental considerations in their supplier selection process to achieve sustainability goals. However, by requiring suppliers to comply with specific environmental standards and conducting sustainability audits, firms now ensure that their supply chains are environmentally sustainable.

### **Impact of External environmental orientation on environmental monitoring of firms**

Stakeholder theory addresses the link between business environmental orientation and monitoring perspectives. Environmental orientation has significant influence on the supply chain monitoring of firms. It includes the market conditions and regulatory practices involved in monitoring process. According to Kang et al. (2018) institutional forces and management aspects involved in environmental orientation affect the innovation and capabilities. The researcher addressed the influence of EMS (Environmental Monitoring System) include innovation and strategic capability for monitoring the performance. In the similar view Bu and Liu (2020) stated indirect effects to external environmental change on monitoring firms performance. This demands green supply chain management aspects involved in business process and highlighting the strategic influence to manage change. Therefore, external environmental factors influence monitoring performance of firms. It also impacts business analytics and competitive growth of business firms. According to the study of Zameer et al. (2022) green innovation in the supply chain patterns is the external factor affecting the environmental orientation of firms. It is also necessary to include the competitive growth factors involved in environmental orientation.

The impacts of environmental orientation involved identification of new business options and increase in responsiveness. Tatoglu et al. (2020) conducted a research to examine the impacts of external environmental factors affecting the competitive position of firms. The researcher addresses that emerging trends of markets and environmental management practices are the external factors affecting the strategic choice of management. It also addresses the strategic selection for the improvement in environmental factors. The implementation of strategic environmental orientation influence supply chain management practices and sustainable position of the companies. Habib et al. (2021) conduct a research to evaluate the impacts of strategic orientations and green supply chain in management practices and firms performance. The author addressed that green supply management practices involve the sustainable growth of business companies. It is also important to address the strategic decisions involved in business sustainability practices. Moreover, external factors such as market trends towards sustainability also involve in strategic decision making involved in the firms.

Increase in the responsiveness has positive impacts of environmental orientation of firms. It is important to define the green supply chain practices involved in the companies. In today's world, strategic influence towards improved management practices influence business decisions and sustainability of firms. It is also critical to innovate the business performance and productive demands of the company. Hence, environmental orientation is also affected due to citizenship roles and behaviours to achieve sustainable business practices (Cheema et al., 2020). It is necessary to note the size of firms, and management practices involved during the generation of environmental management and certification. According to Younis et al. (2020) firm age and size are the critical factors that define the relationship between green supply chain management practices. The corporate performance of the company is the internal factor that is influence by the external environmental factors involved in business strategic decisions. In addition to this, entrepreneurial orientation and strategic decisions making of managers are also the external factors that influence the organisational decision making. Wang et al.

(2021) addressed that environmental turbulence and productive roles of business organisations are the external factors influence business productive decisions. Hence, change in external condition of market and external innovation in business trends are the factors affecting environmental orientation and strategic decisions involved in firms.

### **Impact of External environmental orientation on environmental collaboration among firms**

Institution theory describes the organisational expectation and values that increase environmental collaboration. Feng et al. (2019) stated that firm performance and customer orientation is critical to moderate the ethical aspects of industry. Environmental orientation and collaboration also influence strategic decision of the firms. It is critical to respond on the trends and changing patterns of business firms. Increased awareness on environmental aspects is the critical factor affecting environmental collaboration. According to Ardito et al. (2021) digital practices and environmental orientations are critical to increase environment innovation of firms. It is important to increase environmental collaboration among firms. In the similar view, Feng et al. (2019) stated that firm performance and customer orientation is critical to moderate the ethical aspects of industry. It is important to increase environmental collaboration among firms. This increase competitive rivalry and greater force of sustainability among business firms. There are positive impacts of environmental orientation and collaboration because it improves stakeholder engagement. External environmental orientation is also important to improve resource management aspects involved in business firms. Zhou et al. (2019) stated the relationship between green management, firm's innovation and environmental orientation. The author addressed that dynamic capabilities between firms can be managed with environmental collaboration. This leads to strategic growth and sustainability for business firm. The role of strategic orientation is also critical to increase servitisation and managing collaboration between firms.

### **Impact of internal environmental orientation on environmental monitoring of firms**

Stakeholder theory emphasized on environmental monitoring of firms. Business internal environmental orientation has significant influence on monitoring of firms. Environmental monitoring of firms refers to the process involved in the collection, reporting and analysis of data related to market demand for a firm's product and services. These are the parameters that influence the effective decision making of the firms. Business firms can manage performance and competitive factors of the business growth by evaluating and monitoring the performance of the companies (Bu et al., 2020). The role of internal environmental factors influences organisational monitoring decisions. A business company with strong internal environmental orientation is effective to prioritise the business metrics of the firms. These are effective approaches in representing the data and sustainable strategy involved in environmental aspects. There are significant positive impacts of environmental orientations on the monitoring strategies of the companies. According to the study of Yasir et al. (2020) environmental performance and internal orientation can be examined by evaluating the environmental monitoring of firms. These are important parameters for addressing the norms and values involved in organisational decision making. The role of environmental monitoring is important to address the strategic management plan involved in firms. These are the voluntary strategic actions and environmental management choices adopted by the companies.

It is necessary to monitor the internal environmental factors of the companies. There is a significant impact of supply chain activities on the performance of the firms. Therefore, monitoring the Human Resource Management practices that green include supply chain management (GSCM) inhabit are critical to examine.

The internal environmental orientation of the companies is effective to manage the organisational practices and strategic work with suppliers. This is helpful to reduce the negative impact of supply chain activities on the environment which mainly include the environmental selection, monitoring, and collaboration (Chin et al., 2015).

## **Relationship between green supply chain management and firm performance**

### *Effect of environmental selection of suppliers on firms' sustainability performance*

Resource based view of the sustainability of firms is critical to influence supplier selection. It is necessary to analyse the impacts of environmental collaboration on the sustainable performance of companies (Ahmed et al., 2020). The environmental selection of business firms influences supplier demands. It is a key parameter that addresses the competitive role of business companies. One of the primary factors that affect environmental selection of suppliers of firms depends on sustainability. It is critical to reduce the environmental foot prints of data and increase sustainable business performance. With the evidence of environmental selection of companies, supplier selection can be improved and managed with sustainable performance of the companies. These are important to manage low foot prints of environmental regulation and increase the valuable sustainability of the company. Business stakeholders address the supply chain management options to integrate the qualitative scenario of firm competitiveness. With the role of green supply chain management, business performance can be improved by increasing the operational performance objectives (Abdullah et al., 2020). These are important to manage the selection parameters involved in the supplier selection. Environmental selection of suppliers influences organisation's supply chain decisions.

It is critical to examine the supplier sustainability parameters involved in organisational decision making. Supplier selection is important to address critical decisions based on sustainability patterns of the business. These are important to manage the operational performance of the companies (Ahmed et al., 2020). The role of supplier selection is important to manage the business performance of the companies. It is necessary to increase the productive performance of the leading roles and potential opportunities involved in business. This is also critical to increase performance of business firms. Environmental selection of suppliers influences the sustainability performance of the companies. With the help of supplier selection, companies can improve the performance and productive outcomes of business. It is necessary for the management of green supply chain and operational performance of the company.

According to Awan (2019) supply chain practices improve sustainability performance of the companies. It ensures the safety management practices that ensure business sustainability. The role of social sustainability practices is important to increase the performance of firms. In the study of Yidiz Cankaya et al. (2019) green supply chain management practices are important to increase the productive performance of suppliers. These are the environmental practices that increase the performance of companies. With the help of supply chain management, business companies can address the focal performance of the firms. According to the study of Govindan et al. (2020) supply chain management practices are important for the increase in the performance of the firms. These are the crucial sustainable elements that increase the performance of firms. The role of sustainable practices is important to increase the environmental sustainability factors. In this context, the supply chain roles are directly linked to the performance of the companies.

Business supply chain selection is also important to improve big data analytics and performance management of the company. It influence organisational decisions and supply chain management roles in the company. With

the evidence of environmental selection of suppliers, business companies can improve the sustainable performance of the companies. According to the study of Giannakis et al. (2020) supplier sustainability performance is linked to the business performance and network analytics process. It is necessary for the sustainability performance and outcome based metrics related to the complementary roles of business performance. It has certain positive impacts of the economic growth of the companies. There are different dimensions that suppliers can be used to fulfil the sustainable needs of the companies. These are evident to increase performance and sustainability of companies.

With the help of green supply chain management, business companies can improve the sustainable practices and ensure the effective performance of the companies.

In this regard, the role of supplier sustainability positively effects the organisational growth. This play a vital role in the classification of the sustainable performance parameters involved in the companies. The impacts of data analytics and environmental performance are critical for the management of supply chain parameters (Benzidia et al., 2021). Hence, performance of the company is affected due to supply chain management selection. The complementary of supplier selection is important to link the sustainability parameters involved in business performance. In addition to this, environmental selection can create a significant influence on the competitive and sustainable performance of the business. Different business companies that monitor the sustainability practices can be considered as providers that are better able to select the sustainability issues that exist across their supply chain. It is also necessary to determine opportunities for improvement. Therefore, it can be stated that environmental selection of suppliers is important to increase quality of supply chain that can be encouraged to use sustainable practices, and the firm's overall sustainability performance can be enhanced.

### **Role of government regulation on the relationship between environmental orientation and green supply chain management**

Environmental deterioration and climate change lead to public concerns regarding ecologically friendly behaviours. Stakeholders and the general public are putting more pressure on businesses to implement an environmental approach (Kumar et al. 2017). The government is considered one of the most significant stakeholders in the implementation of a green supply chain. By controlling both a company's internal and external resources, the government may easily control businesses. Additionally, the government has the authority to impose penalties on parties who disregard the established supply chain management procedures (Nezakati et al. 2016). According to stakeholder theory, in the current business environment, environmental concerns have grown to be a key concern for government organisations, legislators, and corporate organisations. Moreover, Customers are finding environmentally conscious goods, governments are enforcing regulations and exerting more influence over company operations, and citizens want companies to protect and preserve environmentally friendly ecosystems. These demands have caused businesses to become more mindful that sustainability should be taken into account in their current ways of manufacturing and conducting business (Li et al 2019).

Therefore, businesses are required to abide by the law and contract out their ecologically risky activities to other companies, allowing them to benefit from the experience of the contracted firm and increase their adherence to sustainability requirements. Other than that Government agencies indicate new laws and guidelines to lessen businesses' adverse effects on the environment, which raises community expectations for business conduct and increases consumer demand for environmentally friendly goods. Companies employ specialised measures like pollution prevention, responsible handling of products, and clean development to address these stakeholder demands (Bu et al. 2020). Moreover, the promotion of sustainable business practices by the government is

essential for developing a greener economy. Subsidising environmentally friendly goods to lower their cost and increase customer availability is one strategy for encouraging green behaviour. This may influence more individuals to select environmentally friendly solutions, boosting the market share of green businesses (Chan, et al. 2018).

### **Consumer sensitivity to natural environmental issues**

In recent years, consumers become more sensitive regarding natural environmental issues has been increasing rapidly. Consumers have become more aware of their actions and the effects they have on the environment as they get an improved understanding of how human activities affect the environment (Biswas and Roy 2015). Customers who are concerned about the state of the environment are more willing to support companies that work to find creative approaches and take decisive action to preserve it. As customer attention to natural environmental concerns increases, customers have begun to demand firms develop novel methods to connect with the natural world. Because of this change in consumer views, there is now an increased need for products and services that are environmentally friendly, as well as a readiness to pay more for goods that are seen to have no negative influence on the environment (Dangelico and Vocalelli, 2017). Moreover, the research conducted by Cheung and To, (2019) elucidated that consumers are becoming more conscious of how the products that they use and buy affect the environment. They are seeking goods that are environmentally friendly, produced from renewable resources and have low energy use. In addition to that, Consumers are adopting lifestyle decisions that lessen their environmental impact along with product selections ((Sung and Woo, 2019). Businesses have been significantly impacted by this rise in customer attention to environmental problems. Consumers are increasingly more attracted to businesses that are viewed as socially and ecologically conscious, which boosts sales and increases customer loyalty. On the other side, businesses that are perceived as being ecologically irresponsible may experience adverse publicity, lost business, and reputational harm (Chen et al. 2018).

As the customer is more sensitive regarding the environmental impacts, Businesses are progressively implementing green supply chain (GSC) practices to meet the growing customer demand for ecologically friendly goods and services (Mondal and Giri, 2022). Concerning that, Daud, et al. (2019) highlighted that a crucial step in putting a GSC approach into practice is creating an extensive environmental management system (EMS) that covers each component of the supply chain. Moreover, setting aims and goals for decreasing environmental effects and tracking advancement over time are all possible with the use of an EMS. This enables companies to monitor their environmental performance and determine areas that may be improved. In addition to that, Businesses are required to prioritise efforts to decrease environmental impact by identifying supply chain segments that are having adverse consequences. This entails cutting back on energy use, generating less trash, and increasing the efficiency of resources (Alzoubi et al. 2020).

### **Conceptual framework**

The below conceptual framework is based on the following study, the three key variables include environmental orientation, green supply chain management and firm performance. Green supply chain management is considered a mediating variable between environmental orientation and firm performance. Green supply chain management includes three aspects, environmental selection, monitoring, and collaboration with suppliers while environmental orientation includes two aspects external and internal environmental orientation. With respect to that, the study conducted by Bu et al. (2020) found that the three Green Supply Chain Management components



which comprising environmental selection, monitoring, and supplier collaboration are all positively correlated with external as well as internal environmental directions, which are all positively correlated with company performance. Results also indicate that monitoring of the environment, supplier cooperation, and supplier selection all act as a mediator in the interaction between external and internal environmental orientations and business performance. Other than that the current study also includes the mediating role of corporate environmental proactiveness in the association between environmental orientation and green supply chain management. Corporate environmental proactiveness includes further three elements, government regulations, customer sensitivity and entrepreneurship. In addition to that effect of electronic transaction levy (E-Levy) on the impact of green supply chain management on firm performance is also examined.

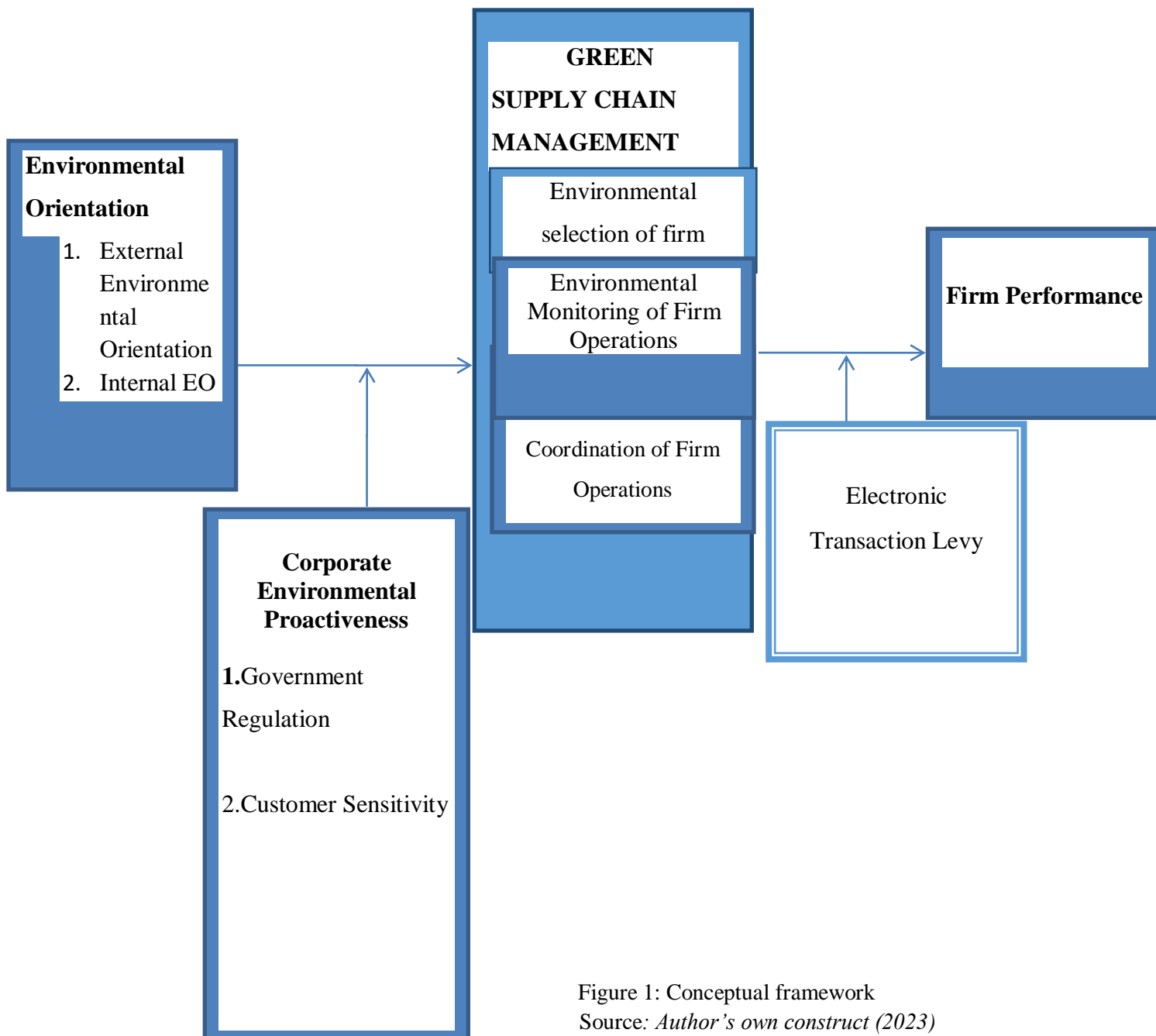


Figure 1: Conceptual framework  
 Source: Author's own construct (2023)

## **Conclusion**

The following chapter discusses the prior studies that are based on the current research topic which is the effect of environmental orientation on firm performance with a mediating role of green supply chain management. The following research also includes two further variables one of corporate environment proactiveness which mediates the relationship between environmental orientation and green supply chain management and the other variable is electronic transaction levy (E-levy) which mediates the relationship between green supply chain management and firm performance. The literature initially discusses the concept of key variables which include environmental orientation, green supply chain management, firm performance, corporate environment proactiveness and electronic transaction levy (E-levy). The research uses insight from the theories of resource dependency, transaction costs, and stakeholder theory to advance the study's argument and shed new light on how and when environmental orientation and green supply chain management might be able to enhance firm sustainability performance in developing nations. Concerning the impacts of the external environmental orientation on firm performance, it can be concluded that, When a company is externally environmentally focused, it is more inclined to give environmental factors the greatest importance when choosing its suppliers, such as choosing partners that have shown a dedication to sustainable practises and have put in place environmental management procedures.

The implementation of environmental monitoring structures, green supply chain management techniques, and strategic choices regarding corporate sustainability practises are all impacted by an organization's external environmental perspective. A company's environmental choice processes and the sustainability of the positions of the enterprises in its supply chain are significantly shaped by its external environmental orientation. While internal EO is also crucial for effective environmental decisions and enhancing the firm performance. The internal environmental orientation of a firm is influenced by variables like the company's innovation managerial plan, sustainable human resources practises, and business success. Robust internal environmental orientation enhances company selection and monitoring techniques, enabling the prioritisation of sustainable business indicators and environmental goals. This has a favourable effect on environmental cooperation and business sustainability performance.

Moreover, the following review further concluded, Green Supply Chain Management boosts a company's operational and production performance, hence it is crucial to take sustainability factors into account when choosing suppliers. The ecological responsibility of suppliers and SCM techniques help businesses expand economically. Other than the corporate environmental proactiveness further includes the three variables and those are government regulation, customer sensitivity and entrepreneurship. The government can impose rules and fines for breaching them, offer subsidies and tax breaks for environmentally friendly products, and spread awareness among the general public about the advantages of sustainable practices. The Toxic Releases Inventory (TRI) is regarded as a database which is monitored by the Environmental Protection Agency (EPA) of the United States and, the national pollutants release inventory (NPRI), is also a database monitored by the government of Canada, the two databases that are utilised to educate the public while motivating companies to implement sustainable practises. In terms of customer sensitivity, businesses have suffered greatly as a result of consumers being more aware of environmental problems. To address the rising demand for eco-friendly goods and services, businesses are increasingly compelled to implement Green Supply Chain Management practices. Companies that are regarded as being socially and environmentally responsible engage more customers, which increases revenue and client loyalty. In addition to that a beneficial feedback mechanism of sustainable development develops when green entrepreneurial orientation and Green Supply Chain Management are

integrated. This results in enhanced business performance in terms of the environment, the economy, and society. Studies have demonstrated that Green Environmental Orientation has a positive influence on Green Supply Chain Management procedures, which results in sustainable business performance.

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