GREEN PRACTICE MOTIVATION IN SMALL BUSINESSES

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ABSTRACT

Purpose: The study's primary aim is to identify and analyze the factors influencing the motivation of Small and Medium Enterprises (SMEs) in Indonesia to implement green accounting practices as part of sustainable business operations.

Theoretical framework: The theoretical framework focuses on motivational theories, particularly distinguishing between extrinsic and intrinsic motivations. This framework underpins the study's exploration of why SMEs might adopt green practices.

Method: The research employs a deductive approach, utilizing qualitative methods such as interviews and document analysis to gather data. This approach is used to understand the motivations behind SMEs' decisions to implement green accounting practices.

Result and Conclusion: The study finds that extrinsic and intrinsic factors motivate SMEs to run sustainable businesses and adopt green accounting practices. Extrinsic motivations include introjected motivation, identification, and integrated motivation, while intrinsic motivations are derived from satisfaction, profits, and cost efficiency.

Research implications: The study contributes to the broader understanding of green practices in the context of SMEs, a sector often overlooked in previous research predominantly focused on larger companies. The findings can aid SMEs in understanding the various motivational factors that could drive the adoption of green practices. The results are valuable for policy-making, providing insights for the government to develop green policies tailored to small businesses, promoting broader environmental sustainability within the business sector.

Originality/value: This study focuses on green accounting that was carried out in a small, medium enterprises (SMEs) context, which has not been studied much by previous studies.

Keywords: Green Accounting, Green Practice, SME, Greenhouse Gas.

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MOTIVACIÓN DE PRÁCTICAS ECOLÓGICAS EN PEQUEÑAS EMPRESAS

RESUMEN

Objetivo: El objetivo principal del estudio es identificar y analizar los factores que influyen en la motivación de las pequeñas y medianas empresas (PYME) en Indonesia para implementar prácticas de contabilidad verde como parte de las operaciones comerciales sostenibles.

Marco teórico: El marco teórico se centra en las teorías motivacionales, particularmente distinguiendo entre motivaciones extrínsecas e intrínsecas. Este marco sustenta la exploración del estudio de por qué las PYME podrían adoptar prácticas verdes.

Método: La investigación emplea un enfoque deductivo, utilizando métodos cualitativos como entrevistas y análisis de documentos para recopilar datos. Este enfoque se utiliza para comprender las motivaciones detrás de las decisiones de las pymes para implementar prácticas de contabilidad verde.

Resultado y conclusión: El estudio concluye que los factores extrínsecos e intrínsecos motivan a las PYME a dirigir empresas sostenibles y adoptar prácticas de contabilidad verde. Las motivaciones extrínsecas incluyen la motivación introyectada, la identificación y la motivación integrada, mientras que las motivaciones intrínsecas se derivan de la satisfacción, las ganancias y la eficiencia de costos.

Repercusiones en la investigación: El estudio contribuye a una comprensión más amplia de las prácticas ecológicas en el contexto de las pymes, un sector que a menudo se pasaba por alto en investigaciones anteriores y que se centra principalmente en las grandes empresas. Los resultados pueden ayudar a las PYME a comprender los diversos factores motivadores que podrían impulsar la adopción de prácticas ecológicas. Los resultados son valiosos para la formulación de políticas, proporcionando información para que el gobierno desarrolle políticas...
verdes adaptadas a las pequeñas empresas, promoviendo una mayor sostenibilidad ambiental dentro del sector empresarial.

**Originalidad/valor:** Este estudio se centra en la contabilidad verde que se llevó a cabo en un contexto de pequeñas y medianas empresas (PYME), que no ha sido estudiado mucho por estudios anteriores.

**Palabras clave:** Contabilidad Verde, Práctica Verde, Pymes, Gases de Efecto Invernadero.

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1 **INTRODUCTION**

The global COVID-19 pandemic has had a significant impact on industry. According to the 2021 Sustainable Development Goals report, the pandemic on the survival of companies has more impact on Small and Medium Enterprises (SMEs). This type of company faces financing constraints and is less likely to continue operating (Arend, 2014). According to (Ariesta, 2021) approximately 40 percent of SMEs declare bankruptcy during the pandemic due to a 70 percent decline in income.

Typically, the initial recourse often involves the implementation of cost-efficiency measures. It is common for SMEs to reduce costs by terminating employment or reducing the quality of raw materials. Whereas SMEs can perform efficiently without having to terminate employment or reduce the quality of goods. There are several ways that SMEs can do this, such as carrying out digital transformation in their business processes or implementing green practices.

SMEs can transcend the conventional cost-cutting paradigm by implementing innovative strategies that safeguard their financial stability and contribute positively to their long-term sustainability. By utilizing current technologies to enhance resource use, SMEs can achieve cost efficiency without sacrificing labor integrity. Furthermore, by integrating green practices into their operating structure, SMEs can start down a path toward sustainability. Instead of concentrating just on cutting expenses through traditional channels, SMEs can use eco-friendly procedures that support a more sustainable and socially responsible company model and create opportunities for further cost reductions. This could entail implementing energy-saving devices, optimizing waste management processes, or sourcing materials from eco-friendly suppliers. The key lies in recognizing that the pursuit of cost efficiency need not come at the expense of ethical considerations or employee well-being. By embracing digital
transformation and integrating green practices, SMEs can navigate financial challenges more sustainably and position themselves as responsible contributors to economic and environmental ecosystems.

The emergence of implementing green practices to achieve efficiency has begun to be investigated. Engaging in green practices involves a multifaceted effort beyond individual actions (Sellitto et al., 2019; Abdullah et al., 2023). Despite the relatively modest role that Small and Medium Enterprises (SMEs) play within an industry, it becomes crucial for them to adopt and implement sustainable practices actively. This commitment is essential not only for the benefit of the environment but also for SMEs to make a meaningful and positive contribution toward overall ecological well-being.

According to Gonzalez & Mendoza (2021) and Abdullah et al. (2023), green practice will increase overall efficiency, resulting in improved financial performance and strengthening the company's strategic position as an environmentally friendly company compared to companies that do not implement green practice. However, many micro, small, and medium-sized enterprises have not taken advantage of the opportunity to increase efficiency through green practices (Abdullah et al., 2023). The concept of "green practice" for micro, small, and medium-sized enterprises may be a way for them to reduce costs and mitigate the effects of climate change simultaneously. Climate change has become a major global concern in the past year. One of the many reasons behind climate change is human activities, such as the excessive use of natural resources, which has given rise to many environmental problems (Lestari & Vadilla, 2020; Weng et al., 2015).

Scientific evidence points to the need for businesses, industries, and society to respond to the threats posed by climate change (Linnenluecke et al., 2015). To tackle this problem, countries should play a role in mitigating the impacts of climate change by enacting motivations, such as the 2016 Paris Agreement, which puts pressure on countries to implement agreed large-scale global reforms (Wade & Griffiths, 2020). Organizations must perform well financially and operationally (Arend, 2014). Accounting, as a social science, can benefit society and the environment by, for example, minimizing the depletion of natural resources or disclosing its greenhouse gas emissions (Hopper, 2019).

According to the World Resources Institute, Indonesia is one of the top ten a greenhouse gas emitters in the world. Indonesia accounted for 2.03% of global emissions in 2018; thus, there is a strong impetus for Indonesia to take concrete steps to reduce the impact of greenhouse gas emissions. As a result, environmental responsibility cannot be assigned to a single party; instead, responsibility must be accepted by all parties (Evana et al., 2019) and Beleya...
Green Practice Motivation in Small Businesses

&Veerappan, 2023). Carattini, Gosnell, and Tavoni (2020) said that both developed and developing countries need to change their ways of living and use new technologies to reduce greenhouse gas emissions to solve this problem.

Developed countries are more concerned about climate change issues than developing countries. Although developing countries have made climate change a priority, progress in mitigating the impacts of climate change is still considered slow (Evana et al., 2019). Poverty reduction and health problems in developing countries are considered more important than climate change. However, it is crucial to address poverty and health issues concurrently with the issue of climate change. The obligation to reduce the impact of climate change is not solely on the shoulders of large corporations. SMEs must actively participate in the fight against global warming (Rekik & Bergeron, 2017).

In Indonesia, SMEs account for over 99% of all businesses (www.ukmindonesia.id). However, most small and medium enterprises are not familiar with the concept of going green. According to this study, going green is a value-added strategy that benefits the corporate image and can help companies sell and export while lowering costs, reducing risk, and increasing productivity (Rekik & Bergeron, 2017). The concept of gaining competitive advantage through socially and environmentally responsible activities is not new, but its application to SMEs is still in its early stages (Arend, 2014). Aside from the facts already mentioned, few SMEs have adopted green practices because most SMEs are unsure of the benefits of applying them. However, some are starting to do so.

2 MATERIALS AND METHODS

2.1 UNDERLYING THEORY

2.1.1 Legitimacy and Stakeholder Theory

Legitimacy and stakeholder theory have emerged as pivotal frameworks in social and environmental accounting, as underscored by Kumarasiri (2015). Freeman (1984) defines stakeholders as a group or individual within a company that can influence or be influenced by company activities. The encouragement of stakeholders influences the existence of a company, the vitality of a company is profoundly influenced by its stakeholders' level of support and engagement. The more robust and constructive these relationships, the more profound the
company's commitment to accommodating its stakeholders' diverse needs and expectations within its organizational fabric (Parmar et al., 2010).

In essence, the acknowledgment and responsiveness to stakeholder interests are not merely acts of compliance but strategic imperatives that foster a dynamic and symbiotic equilibrium between a company and its broader societal context. Companies that recognize the potency of their stakeholders and actively seek to align their strategies with stakeholder expectations are not only better positioned to secure long-term legitimacy but also to forge enduring relationships that contribute to both corporate success and societal well-being.

Apart from stakeholder theory, this study will also employ the Legitimacy theory. This theory asserts that a corporation will comply with applicable motivations and standards (Suchman, 1995). Legitimacy and status, according to Deegan (2002) are situations in which the values adopted by the corporation align with the values held by the social system in which the company operates. If there is a large disparity between the firm's values and the values of its social environment, this will pose a threat to the company. In legitimacy theory, there is the notion of social contract, which asserts that the legitimacy of a business unit to operate in a particular area depends on the social contract between the business unit and its surrounding environment (Rao, 2002). Therefore, the firm would feel threatened if it violates the social contract. Currently, stakeholders are beginning to pay more attention not only to the company's products but also to its manufacturing processes. In light of this, it is possible to assert that applying green practices is one-way firms honor the social compact.

The interplay between legitimacy and stakeholder theory thus emerges as a dynamic force, steering companies toward a more socially and environmentally conscientious path.

2.1.2 The Organismic Integration Theory

In 1985, Deci and Ryan introduced the Organismic Integration Theory (OIT) (Deci & Ryan, 1985). This theory provides a framework for differentiating between four categories of extrinsic motivation: external motivation, introjected motivation, identification, and integrated regulation (Gilal et al., 2022).

Figure 1, presented below, illustrates a comprehensive taxonomy of human motivation, delineating the various regulatory styles into three distinct categories: motivation, extrinsic motivation, and intrinsic motivation. Each category encapsulates the diverse spectrum of human drive and the underlying factors that propel individuals toward certain behaviors. For the
purposes of this study, our attention will be concentrated on the two primary categories of extrinsic and intrinsic motivation.

**Figure 1**

*A Taxonomy of Human Motivation*

![Taxonomy Diagram](source)

(Ryan & Deci, 2000)

### 2.2 EXTRINSIC MOTIVATION

Extrinsic motivation encompasses the external factors that drive behavior, including tangible rewards, avoidance of punishment, or compliance with societal expectations. This category captures instances where individuals are motivated by external inducements rather than an inherent interest in the activity.

Intrinsic motivation, in contrast, delves into the internal forces that propel individuals to engage in activities for the sheer joy, satisfaction, or inherent interest derived from the activities themselves. This category encapsulates behaviors driven by personal passion, curiosity, or a genuine connection to the task.

According to Osei-Frimpong (2017), external motivation and introjected motivation are the most controllable motivation styles, whereas identified motivation and integrated motivation are strongly self-determined.
2.2.1 External Motivation

External motivation occurs when behavior is regulated or influenced by external factors, including tangible rewards and external authority figures, rules, or societal expectations. In this motivational paradigm, individuals are propelled to act based on external inducements, whether material incentives, the imposition of rules and regulations, or the influence wielded by external authority figures. This form of motivation highlights the external contingencies that guide or compel individuals to engage in specific behaviors, emphasizing the extrinsic nature of the factors shaping their actions.

External motivation within green practices is distinctly evident when governments implement regulations to promote environmental sustainability. One illustrative scenario involves establishing stringent green regulations by governmental bodies, compelling large corporations to ensure that their internal operations and suppliers, including Small and Medium Enterprises (SMEs), adhere to environmentally conscious practices. This adherence is often substantiated through certifications or verifiable proof of green practices. This regulatory framework underscores the external influence wielded by governmental authorities to drive sustainable practices throughout the supply chain.

Another example of external motivation can be seen when governments mandate companies listed on the stock market to disclose comprehensive sustainability reports. This requirement serves as a mechanism to hold publicly traded entities accountable for their environmental impact and encourages transparency regarding their efforts and performance in promoting sustainability. By enforcing such reporting obligations, governments not only foster a culture of corporate responsibility but also signal the significance of environmental considerations within the broader economic landscape. These external regulations act as powerful incentives, compelling businesses to integrate green practices into their operations to comply with established norms and fulfill societal expectations for sustainable and responsible business conduct.

2.2.2 Introjected Motivation

Introjected motivation is observable when customers display behaviors driven by internalizing social pressures or self-imposed expectations, such as the desire to evade guilt, shame, or anxiety or elevate their sense of pride or ego. In this motivational context, individuals may not fully embrace the activity for its inherent value or personal satisfaction but rather as a
means of self-regulation based on societal norms or self-esteem considerations. This internalized form of motivation reflects a more complex interplay between internal and external influences, where individuals seek to manage their emotional states or uphold a positive self-image by engaging in specific behaviors related to the product or service in question (Gilal et al., 2020).

In this particular context, the manifestation of introjected motivation is evident when customers choose to purchase green products as a means to outwardly signal support for environmentally friendly initiatives, even if their personal commitment or genuine concern for such activities may be relatively minimal. This behavior reflects a scenario where individuals purchase green products not primarily out of an authentic interest in sustainability but as a symbolic gesture aimed at projecting a positive image or conforming to perceived societal expectations related to environmental consciousness. In essence, buying green products becomes a subtle expression of social conformity or a desire to align with a prevailing trend, highlighting the nuanced nature of introjected motivation in consumer choices.

### 2.2.3 Identified Motivation

Different from external and introjected motivation, identified motivation becomes evident when customers establish a meaningful connection with the product or service, recognizing its significance and relevance to their needs or values (Gilal et al., 2020). Individuals perceive the utility of the product or service and internalize its importance, forming a conscious and deliberate link between their preferences, aspirations, or values and the offering at hand. This level of motivation reflects a deeper understanding and acknowledgment of how the product or service aligns with the customers' needs, contributing to a more sustained and purposeful engagement.

In green practices, identified motivation becomes apparent when customers perceive additional value in supporting environmentally friendly products. This is exemplified when customers choose to purchase organic vegetables, recognizing the potential health benefits and the environmental advantages associated with the organic production process. In this example, individuals identify with the product's intrinsic value, aligning their personal beliefs and preferences with the broader principles of sustainability.

The identified motivation is rooted in the customer's conscious understanding of the product's attributes. For instance, the decision to buy organic vegetables is driven by the realization that these products are healthier due to the absence of synthetic pesticides and
fertilizers and contribute to an eco-friendly agricultural system. Customers, motivated by a sense of environmental responsibility, actively seek out products that align with their values, positively impacting both personal well-being and ecological sustainability.

The identified motivation in green practices signifies a consumer-driven appreciation for the holistic benefits of environmentally friendly choices. It reflects a conscious decision-making process where individuals go beyond the immediate product attributes and consider the broader implications of their choices on personal health and the planet's well-being. This form of motivation is a powerful driver for the continued support of green products.

### 2.2.4 Integrated Regulation

In marketing studies, a prevalent trend is observed wherein integrated regulation and intrinsic motivation are frequently amalgamated into a unified variable called intrinsic motivation. This amalgamation occurs primarily due to the consistent correlation between integrated regulation and intrinsic motivation.

Integrated regulation is characterized by the internalization of external motivators, where individuals engage in a behavior because it aligns with their values and is integrated into their sense of self. On the other hand, intrinsic motivation involves undertaking an activity purely for its inherent satisfaction or interest. The reason for the conflation lies in the shared aspect of internalization—both integrated regulation and intrinsic motivations involve a certain degree of internal commitment and identification with the behavior.

This combination of integrated regulation and intrinsic motivation into a single variable streamlines the analysis and interpretation of motivational factors in marketing contexts. It acknowledges the commonality in the internalization process, allowing researchers to capture the essence of why individuals engage in certain behaviors, focusing on the inherent satisfaction and personal relevance associated with those behaviors.

In this study, integrated regulation is treated differently from intrinsic motivation because our perspective is to see integrated regulation as the most autonomous form of extrinsic motivation (Ryan & Deci, 2000).

### 2.3 INTRINSIC MOTIVATION

Intrinsic motivation serves as a powerful driving force, prompting individuals to engage in behaviors driven by the inherent value of the activity itself, undertaken either for its inherent
satisfaction or for the sheer enjoyment experienced by the individual (Gilal et al., 2020). The Organismic Integration Theory is used to understand the motivation for adopting green practices, how the green practices are implemented, and the result of implementing the green practice. Table 1 below exhibits how the element of OIT is use in this context.

Table 1

The Elements of OIT

<table>
<thead>
<tr>
<th>Motivation</th>
<th>Associated Processes</th>
<th>Research’s Context</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extrinsic Motivation</td>
<td>External motivation Saliance of extrinsic rewards/punishments</td>
<td>● Government ● Customers</td>
</tr>
<tr>
<td>Introjected motivation</td>
<td>Ego involvement (Focus on approval from self or others)</td>
<td>● Community ● Suppliers</td>
</tr>
<tr>
<td>Identification</td>
<td>Conscious valuing of activity</td>
<td>Personal value</td>
</tr>
<tr>
<td>Integrated Regulation</td>
<td>Hierarchical synthesis of goals congruence</td>
<td>Culture</td>
</tr>
<tr>
<td>Intrinsic Motivation</td>
<td>Interest/Enjoyment inherent satisfaction or</td>
<td>● Satisfaction ● Profitability ● Cost efficiency</td>
</tr>
</tbody>
</table>

2.4 GREEN PRACTICES

Previous research shows that environmental information is one of the important elements in managerial decision-making (Kumarasiri, 2015). Green practices and the design of environmentally friendly products have been recognized as essential business practices in recent years. This is because environmentally friendly business practices are suspected to affect the company's performance positively. Some researchers have observed it empirically, such as research conducted by Hong, Kwon, and Roh (2009). However, there is not much research on green practice, the development of this concept at the SME level, and its relation to SME performance. According to Rao (2002), SMEs with measurable environmental performance measurement indicators will be able to improve both environmental and overall company performance.

2.5 MOTIVATIONS FOR ADOPTION

The literature has not thoroughly studied the motivation to adopt green practices (Arend, 2014; O’Donohue & Torugsa, 2016). Various internal and external sources influence the company's decision to implement green practices. Customers and buyers requiring certain
services, such as paper recycling or environmental certification, might provide external motivation. Other external sources of motivation include governments, competitors, communities, banks, and insurance firms (Tachizawa et al., 2015). The expected consequences of implementing green practices in the form of lower costs can also be a source of motivation to implement green practices (Rekik & Bergeron, 2017).

2.6 METHODS

This research aims to understand what motivates small businesses to implement green practices, the green practices implemented, and the result in implementing green practices. This research will use a qualitative approach. According to Morse (1991), there are specific characteristics that must appear if a researcher wants to use this approach: first, the concept of this particular topic is relatively new, so it is only limited to theory and previous research in the field. Second, there is the possibility that existing theories may be biased or incorrect. Third, there is a need to describe phenomena, and last, the nature of the topic is not suitable for quantitative measurements. Since this study satisfies the first requirement, a qualitative technique is appropriate.

A deductive approach would be appropriate for this research due to the novelty of the topic at hand, necessitating an in-depth exploration to elucidate its intricate facets. Furthermore, the qualitative research method strategy is chosen deliberately, considering the relatively limited adoption of green practices among SMEs in the Indonesian context. The qualitative strategy allows for a more holistic exploration of the landscape of green practices within SMEs, providing a platform to gather rich, context-specific data. Through methods such as interviews, case studies, and thematic analysis, the research can uncover the underlying factors influencing the adoption of green practices and shed light on the unique challenges and opportunities SMEs face in this domain.

There are two types of case study designs: the multiple case design and the single case design. This study will use a single-case design. Primary data and secondary data will be carried out in this study. Primary data can be obtained mainly through interviews and observation, while secondary data can be obtained through documentation analysis.

According to Blumberg, Cooper, & Schindler (2014), interviews are very important for collecting data in qualitative research, whereas, according to Yin (2014) interviews can provide a good overall explanation. Thus, to answer the research questions described, interviews will
be conducted with SME owners. Interviews with staff and/or supervisor levels are also required for data triangulation.

All interviews will be face-to-face because, according to (Holbrook, Green, & Krosnick (2003), this type of interview allows the researcher to observe nonverbal cues shown by respondents indicating confusion, doubt, or diminishing motivation.

3 RESULTS AND DISCUSSION

3.1 COMPANY PROFILE

The subject of this research is Warung Sehat 1000 Kebun. It is also well known as W1000K. Mr. Ali Abdullah founded this Warung on December 25, 2017. Warung is an Indonesian term to refer to the small local shops that appear in the neighborhood. The concept of Warung is almost similar to minimarket. However, usually, there is no franchise option for Warung. Most Warungs in Indonesia are very traditional. They usually do not have a computerized system to operate. The Warung owners will operate on the basis of kinship.

At first, Mr. Ali had no intention of opening a warung. This business was initiated by the members of the 1000 Kebun community, which focuses on organic urban farming. The community intends to extend the benefit of consuming an organic product, and they believe they can do it by providing good quality organic products to the market.

*W1000K is a sociopreneur or social business because the business concept run by Mr. Ali is oriented to solving problems experienced by small-scale local organic farmers. In running their business, W1000K upholds the principle of fair trade.*

3.2 MAIN OPERATIONAL ACTIVITIES

The main operational activity of this Warung is selling healthy local products whose entire process is preservative-free and environmentally friendly. The concept used by the company's owner is that this warung wants to be a space for interaction between farmers, local artisans, and people who care about healthy food.

The majority of the products that are sold at W1000K come from in the Bandung region. By emphasizing locally produced goods, they may benefit the environment and lessen the quantity of carbon emissions that are emitted into the atmosphere during the distribution process. Additionally, they added that the supply chain length will impact the product's quality.
They do not just want to sell healthy food but also want to provide education about the products they sell and the concept of healthy food for the community. This is reflected in the mission of Warung Sehat 1000 Kebun: to promote healthy lifestyles and facilitate public access to healthy and environmentally friendly products.

3.3 DISCUSSION, RECOMMENDATION FOR FUTURE STUDIES

3.3.1 Extrinsic Motivation

According to the IOT, there are four extrinsic motivations that are divided into four motivations. The explanation of the four motivations can be seen in the following passage.

3.3.2 External Motivation

External motivation refers to an action performed to satisfy an external demand or obtain a reward from external parties (Ryan & Deci, 2000).

The external motivation in this research comes from the government and customers. The government has not given any particular attention to the small businesses that applied green practices. As an external motivator, the government extends support to all small businesses, albeit without specific attention to their environmental initiatives. The owner of W1000K sheds light on this, emphasizing that government support is generalized across all small businesses, regardless of their commitment to green practices. Support manifests in tangible forms such as bazaars, assistance with product licenses, and training. However, a critical observation reveals the absence of explicitly tailored regulations or incentives related to green practices.

In contrast, loyal customers of W1000K, primarily from the 1000K Community, are external motivators shaped by a distinct set of expectations. These customers actively seek local organic products, signifying a market demand for environmentally conscious offerings. However, the owner of W1000K, cognizant of this customer base, desires to extend their focus beyond the community. W1000K, as an entity, takes on the role of an educator, using various channels such as social media and opening its warung for student visits and comparative studies.

The motivation to implement green practices at W1000K does not emanate solely from external forces such as government regulations or customer demands. Instead, it's the inverse—a proactive stance driven by a commitment to environmental awareness and education. W1000K emerges as an advocate, leveraging its platform to educate a broader audience beyond.
its loyal customer base. The absence of specific governmental regulations or incentives for green practices does not deter W1000K; instead, it fuels a self-driven initiative to foster environmental consciousness.

### 3.3.3 Introjected Motivation

According to Gilal, Paul, Gilal, & Gilal (2022) when someone behaves to support ego-enhancement and obtain approval or praise from others or to avoid experiencing feelings of worry, humiliation, or guilt, they exhibit introjected motivation. The introjected motivation in this research's context is identified through suppliers and the community.

In developed countries that have paid attention to environmental issues, suppliers tend to determine which companies have the right to buy from them. However, this condition has yet to happen in Indonesia. What happened in The W1000K is the other way around. This Warung strictly selects its suppliers. As quoted from the interview with Mr. Ali: "Supplier who sends products to stalls must comply with the shop's concept. For some of our suppliers, we also ask for several certifications, such as organic and halal certificates".

The Warung also believes in honesty certification. This certification arises because suppliers are known to have good ethics and are already pioneers in their fields. For example, Mr Sarjono, well-known as an organic activist, can deliver all of his products to W1000K even though he does not have an organic certificate.

In this case, suppliers do not give any introjected motivation to the Warung, and it is not the motivation behind the green practice move implemented by the Warung.

On the other hand, the community significantly influences the Warung. As mentioned before, W1000K was started in the 1000 Kebun Community. The 1000 Kebun Community wants to widen the benefit of organic products through Warung. That became the reason why Mr. Ali started Warung Sehat 1000 Kebun. Based on the observation, it can be concluded that the owner of W1000K tried to fulfill the community's aspiration, which can be identified as introjected motivation.

### 3.3.4 Identification

Motivation by identification is an autonomous or self-determined form of extrinsic motivation. Here, the person has acknowledged the significance of behavior to them personally
and accepted responsibility for its motivation (Ryan & Deci, 2000). In this research, personal value is used to examine identification.

The genesis of W1000K under Mr. Ali's stewardship is distinctive in that it was not conceived as a business driven solely by the potential market for green products; rather, it germinated from deeply ingrained personal values centered on sustainability and environmental friendliness. Mr. Ali's commitment extends beyond profit motives, encapsulating a profound belief in the importance of fostering a business that is not only commercially viable but also socially and environmentally responsible. This core value is not merely a tagline but permeates the fabric of W1000K's operations, reflecting a commitment to educating consumers and cultivating a consciousness around healthy and sustainable living.

Several activities done by W1000K serve as tangible manifestations of this commitment. Market education, utilizing platforms like media Zoom, goes beyond transactional interactions, aiming to impart knowledge and awareness regarding the significance of making environmentally conscious choices. This outreach extends to activities that bridge the gap between producers and consumers, offering a transparent view of the production process from inception to the final product reaching consumers' hands.

W1000K goes a step further by opening its doors to schools, welcoming students to learn firsthand about healthy food and green business concepts. The immersive experience allows students to witness the cultivation of vegetables, understand the intricacies of the harvesting process, and actively engage in processing the produce. In Mr. Ali's words, "...we also invite schools to come and take knowledge from us. Just yesterday, we held an event for school-age children. So we invite the children and their families to see the process of vegetables being planted until they are harvested. We also invite them to process the vegetables directly. So they value food more and think twice about wasting food."

This approach to education underscores W1000K's commitment to nurturing a culture of sustainability and strives to instill values of appreciation for food and conscious consumption from a young age. It transcends the conventional boundaries of business operations, evolving into a holistic endeavor that amalgamates commerce, education, and societal responsibility. In essence, W1000K embodies a model where personal values translate into tangible actions, creating a business that thrives in the marketplace and contributes meaningfully to the well-being of individuals and the environment.
3.3.5 Integrated Regulation

According to Ryan & Deci (2000), integrated regulation happens when specified motivations have been fully assimilated into the self through self-examination and aligning new motivations with one's other values and needs. Even though the activity is voluntary and appreciated by the self, it is done for its anticipated instrumental value concerning some consequence separate from the conduct, making integrated motivation part of extrinsic motivation. In this context, the integrated motivation is identified through culture.

The cultural underpinning that propels W1000K to embrace and implement green practices finds its roots in the organizational culture fostered by Komunitas 1000 Kebun. This cultural ethos serves as a driving force for the Warung, influencing not only its overarching philosophy but also its day-to-day operations. The organizational culture within Komunitas 1000 Kebun shapes the motivation of W1000K by instilling a shared sense of purpose, values, and a distinctive approach to conducting business.

This cultural alignment is palpable in the meticulous focus with which Warung 1000 Kebun conducts its affairs. A staff member elucidates this cultural integration, stating, "...everything that enters the Warung, whether it is a new product or new staff, must be brought into the Warung's culture." This steadfast commitment to assimilating new elements into the existing cultural fabric underscores the organization's dedication to maintaining a cohesive and aligned ethos.

Mr. Ali, the visionary leader behind W1000K, echoes this sentiment, emphasizing the importance of shared vision and values among employees. He notes, "...employees who enter W1000K need to share the same vision and value with us. Therefore, along the way, these employees will be educated to suit the vision and culture of the Warung." This educational aspect emphasizes a dynamic and ongoing process of cultural transmission, ensuring that every individual associated with W1000K understands and embodies the core principles that define its identity.

The symbiotic relationship between Komunitas 1000 Kebun's organizational culture and W1000K's green practices illustrates how cultural contexts can be a potent motivator. This shared cultural foundation creates a unified sense of purpose, driving W1000K to adopt green practices and integrate sustainability into the fabric of its organizational identity. The result is a harmonious blend of cultural motivation and environmental stewardship within the operational landscape of Warung 1000 Kebun.
3.3.6 Intrinsic Motivation

Unlike extrinsic motivation, intrinsic motivation is stand-alone (Ryan & Deci, 2000). It refers to the highest level of autonomous motivation (Gilal et al., 2022). This kind of motivation indicates conduct that is naturally engaged for the pleasure and interest’ obtained from the behavior. (Osei-Frimpong, 2017). The intrinsic motivation in this research is identified through satisfaction, profitability, and cost efficiency.

The enjoyment or satisfaction of implementing green practices can be seen from the programs implemented by W1000K to support achieving a sustainable business. The owner of W1000K said that it does not matter for him to sacrifice some of his profit for good deeds because he wants to contribute to creating a better environment for a better future, as quoted from Mr. Ali’s statement that said: “… the sacrificed profit is worth the satisfaction gain from doing this action. Thus I committed to keep doing what I do and enhance the quality of the ongoing program”.

In addition to personal satisfaction, another way to discern intrinsic motivation is by examining its impact on profitability. While numerous companies adopt green practices to bolster their financial bottom line, the ethos guiding W1000K diverges from a profit-centric approach. Rather than viewing green practices solely as a means to enhance profitability, W1000K is driven by a commitment to ethical business practices, specifically through implementing fair trade initiatives to ensure farmers are not exploited or disadvantaged.

Pak Ali, the driving force behind W1000K, elucidates this unique perspective, stating, "...as a company that seeks profit, of course, we are trying to increase sales. We determine a profit margin of around 10-15% per product item, and this profit is mostly used for sustainability programs.” The emphasis here is on leveraging profitability not as an end in itself but as a means to support and fund sustainability programs that align with the company's intrinsic values. This distinctive approach underscores a conscious choice to intertwine business success with ethical responsibility.

Despite increasing costs alongside surging sales, W1000K has successfully managed to navigate this delicate balance, with Pak Ali expressing gratitude for the company's resilience. Even amid the complexities posed by the COVID-19 pandemic, W1000K's financial performance has exhibited an upward trajectory. Pak Ali attributes this success to growing consumer awareness regarding health and the demand for organic products, vegetables, and fruits. This positive financial outcome post-COVID-19 attests to W1000K's adaptability and
underscores the potential for intrinsic motivation and ethical business practices to contribute synergistically to social responsibility and financial prosperity.

Beyond the conventional profitability metrics, intrinsic motivation can also be discerned through cost efficiency. In the case of W1000K, Mr. Ali's commitment to fostering a sustainable business model extends beyond pursuing financial gains. Since the inception of W1000K, Mr. Ali has consistently championed a series of initiatives that, while not explicitly designed for cost efficiency, have indirectly contributed to its realization. These multifaceted activities encompass a strategic blend of environmentally conscious and economically prudent practices:

1. Prioritizing Local Products:
   By giving precedence to locally sourced products, W1000K supports the community, minimizes transportation costs, and promotes sustainable sourcing.

2. Waste Management:
   The implementation of effective waste management practices not only aligns with environmental responsibility but also streamlines operational costs by optimizing resource utilization.

3. Pre-Order System:
   Introducing a pre-order system allows W1000K to forecast demand better, reducing excess inventory and associated holding costs.

4. Stocking Goods Based on Buying Trends:
   Adapting the stock of goods in accordance with the purchasing trends of loyal consumers not only enhances customer satisfaction but also ensures efficient inventory management.

5. Online and Offline Sales Systems:
   Operating through both online and offline channels broadens market reach and diversifies revenue streams, contributing to overall business resilience.

6. Using Displays from Used Goods (Pallet Wood):
   The utilization of displays crafted from used goods, such as pallet wood, embodies a commitment to sustainability and represents a cost-effective approach to visual merchandising.

7. Borrowing Equipment from Suppliers:
   Collaborative practices, such as borrowing equipment from suppliers, exemplify a resource-efficient strategy that minimizes the need for significant capital investment.

While these initiatives were not initially implemented to achieve cost efficiency, their collective impact has been instrumental in optimizing operational expenses. This dual-benefit approach not only underscores the interconnectivity of sustainable and economically viable
practices but also exemplifies how intrinsic motivation can lead to holistic, multifaceted success within the business framework of W1000K.

3.4 CONCLUSION

After analyzing the above factors, we can conclude that extrinsic motivation, consisting of introjected, identification, integrated, and intrinsic motivation, has been great for W1000K to implement the green practice.

ACKNOWLEDGEMENTS

The author would like to thank General Achmad Yani University for the research funds, W1000K for allowing us to carry out research on W100k, and INTI International University for the opportunity to publish this research work.

FUNDING

The authors offer special gratitude to INTI International University for the opportunity to conduct research and publish the research work. In particular, the authors would like to thank INTI International University for funding the publication of this research work. Also, we extend our heartfelt gratitude to all research participants for their valuable contributions, which have been integral to the success of this study.

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