Journal of Emerging Trends in Economics and Management Sciences (JETEMS) 13(1):22-31

Scholarlinkinstitute.org/jetems

Moderating Impact of Corporate Culture on the Relationship between Green Human Resource Management Practices and Non-Financial Corporate Performance in Deposit Money Banks of South-West, Nigeria

Sule, Olatuni Eniola*, Dr. Alagah, D. Adekemi &Dr. Oshi, Joseph E. O.
Management Department
University of Port Harcourt, Port Harcourt, Nigeria.
Correspondmg Author: Sule Olatuni Eniola

Abstract
The study examined the moderating impact of corporate culture on the relationship between green human resource management practices and non-financial corporate performance in deposit money banks of South-West, Nigeria. Survey research design was used. The study population was the managerial staff of deposit money banks in the South-West of Nigeria with 330 as the sample size. Simple random sampling technique was applied. Structural Equation Modelling - AMOS was used in testing the hypothesis. The findings revealed that corporate culture effectively moderate the relationship between green human resource management practices and non-financial performance in deposit money banks in South-West, Nigeria with statistical estimate (□) .412. Hence, the study recommended that green human resource management should be incorporated into the corporate culture to improve non-financial performance. Corporate culture should also incorporate non-financial indices to evaluate performance of deposit money banks.

Keywords: Corporate Culture, Green Human Resource Management Practices, Non-financial Corporate Performance

INTRODUCTION

Today, many scholars now prefer using non-financial indicators to measure performance of businesses because of different reasons put forward in defence of non-financial parameters. Lee and Yang (2011) in [37] submitted that the use of non-financial measures (NFM) leads to enhanced performance as a result of internal process creation. Also, non-financial measures (NFM) according to scholars like O'Connell and O'Sullivan (2014); Lau and Sholihin, (2005); Simons (1995) and others as stated in [37] assists organisations in overcoming certain limitations encountered from using measures of financial performance and that it helps to improve communication amongst the workforce.

It is also a booster to long term success of the organisation. [19] listed merits under four (4) main headings which include faster connection to long term organisational policies and strategies, less prone to peripheral noise, incidental quantitative pointers of a corporate's incorporeal assets and finally, improved indicators of upcoming financial performance. Though, it was revealed in the study of [13] that non-financial performance parameters are unreliable because respondents giving information about non-financial parameters of an organisation might be biased as there is no statistical information to cross-check information presented.

Nevertheless, in [37] it was contended that aside envisaging long term corporate objectives, non-financial performance measurements assist in modifying employees' behaviour knowing full well that their individual attitude and behaviour is a determining factor of the success of the organisation. It also assists in capturing performance in a broader manner Abernethy, *et al.* (2013) in [37]. In [3] it was argued by Van der Stede (2006) that while some organisations are not doing well, and some are performing excellently by relying on non-financial performance measures that are subjective and at the same time objective in nature.

Green human resource management came into limelight in 1990s according to [21] but its' acceptance peaked into the millennium. This is as a result of ozone layer depletion which the entire world assumed the solution was in applying greening as a revolution [34].

Greening denotes being environmental friendly with their doing. This gave rise to making human resource management practices to be environmental friendly code-named *Green Human Resource Management Practices (GHRMP).* That is, practices like recruitment/selection, training/development, performance management, employee involvement, performance appraisal, employee empowerment/engagement, reward systems and others should be done to portray environmental friendliness.
Nevertheless, in [6] it was submitted that economic development of any nation depends strongly on the financial institutions because they mobilize funds for social and economic performance of every nations in the world. They, therefore, need to play their roles accordingly, but instead there have been series of issues and challenges from our banking sector. This necessitated series of the sector reform and commission of inquiry like the banking distress around 1952 as a result of Paton commission of inquiry of 1948; banking business liberalization of 1986 during the Structural Adjustment Programme; consolidation exercise by Central bank of Nigeria in 2004; and categorization and banks' management board tenure limits of 2009.

However, there have been several studies on the impact of green human resource management practices on sustainable corporate performance like the work of [22]; [32]; [34]; [1] and others. Many of these works expose brilliant ways of solving the problem of performance with a new phenomenon called green human resource management practices. But none of these works specifically looked at the non-financial performance of the organisation they studied. None of these works also emphasized the use of the two variables as a culture within the organisation. Though, [6] established that there have been fraudulent and unethical practices going on within Nigerian deposit money banks but still there have not been substantial empirical study on GHRMP and non-financial performance in the sector. In addition, this study specifically intends to unravel the moderating impact of corporate culture on the relationship between green HRM practices and non-financial corporate performance.

This study is expected to serve as a guide to deposit money banks management, managers and other stakeholders in the industry to understand the importance of inculcating certain habits, attitudes and behaviours as a corporate culture. In addition, different scholars had worked on the establishing impact of corporate culture on the relationship between green human resource management practices and corporate performance with reference to different industry but on financial industry particularly, banking sector is not much. More so, most scholars looked at corporate performance but this study looked at the moderating impact of corporate culture on the relationship between green human resource management practices and non-financial performance of deposit money banks. This study is, however, limited because of the inability to use observation method of deriving data from our participants because of the sensitivity of the industry being studied and inability to cover the entire deposit money banks in the region being studied.

Aim and Objective
The aim of this study is to evaluate the moderating role of corporate culture on the relationship between green human resource management practices and non-financial corporate performance in deposit money banks in South-West, Nigeria. The specific objective of this study is to establish the moderating effect of green human resource management and non-financial corporate performance of deposit money banks

Research Question and Hypothesis
How does corporate culture moderate the relationship between green human resource management practices (GHRMP) and non-financial performance (NFP) of deposit money banks in South-West of Nigeria?
The hypothesis of the study is thus stated in a null form: Corporate culture does not moderate the relationship between green human resource management practices (GHRMP) and non-financial performance (NFP) of deposit money banks in South-West of Nigeria.

LITERATURE REVIEW
Operational Framework

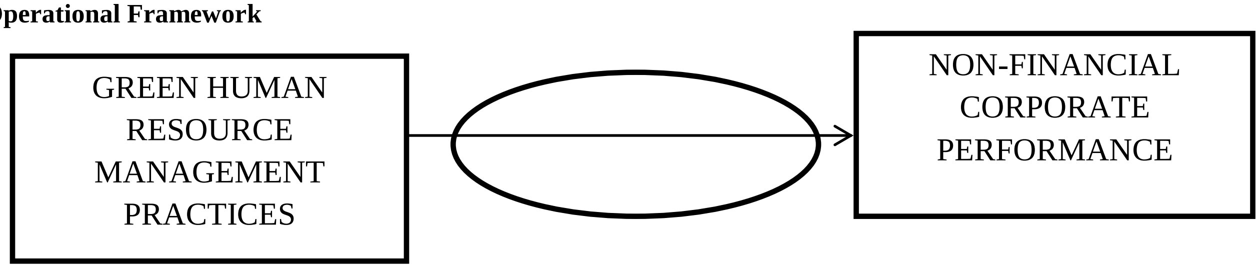

Fig. 1: Operational framework showing the moderating effect of corporate culture on the relationship between green human resource management practices and non-financial corporate performance

Concept of Green Human Resource Management Practices

Human resource management carry out certain specific functions within any organisation and these functions are usually referred to as human resource management practices, nowadays. Some of these functions or practices include recruiting/selecting, training/development, performance appraisal/management, pay/reward/compensation techniques, and others. But green human resource management practices (GHRMP) came into being after the integration of environmental management into human resource management practices. We can, therefore, concluded that green human resource management came into being as one of the end results of green movement occasioned by 21st century industrialization and the need to cope with environmental degradation like ecology, pollution, bio-diversity, industrial and chemical waste and so on. The need to involve in the management of the environment degradation gives birth to green human resource management. The functions of green human resource management added to that translate to green human resource management practices (GHRMP) [12].

Green human resource management practices application in any organisation normally facilitate green competencies, green performance and green attitude from the workforce according to [7]. The relationship amongst the workforce and the organisation is also harmonious as a result of green human resource management practices. [22] went further to establish that GHRMP allow organisation to enjoy competitive advantage as a result of the likely enviable workforce that will be able to reduce the organisation's environmental impact. They went further to assert that apart from improvement in the workforce and firm's productivity, GHRMP improve the level of loyalty of employees and improvement of the organisation's overall performance. On the side of employee, their participation sense normally come alive as many of them get involved in certain decision making process unlike when environmental management had not been incorporated into human resource management practices. Also, skills and competencies will be built by the employees to tackle most problems arising from the task ahead of them. Team/group spirit will be encouraged among the workforce and as such, innovation and operational efficiency will be highly encouraged [22].

Few challenges of green human resource management practices were highlighted in [25] to include – the task of employing and training the workforce on GHRM is very tasking and worrisome; the task of knowing those employees that are actually interested in adopting GHRMP; the problem of appraising eco-friendly performance of the workers' behaviour. Others are: the high cost involved in implementing green human resource management practices at the early stage might affect the company return on investment and culture of green human resource management may seems prolonged and consume more time to develop and maintain. Moreover, [29] expressed disappointment in many companies especially in developing countries for applying GHRMP solely to attain competitive advantage forgetting and neglecting other derivable benefits. They went ahead to conclude that perhaps this is the main reason GHRMP had not actually bring about the real greening concept and experience in most organisations particularly, organisations in tiles manufacturing within Sri Lanka.

Concept of Non-Financial Corporate Performance

There is lack of trust in the traditional financial accounting procedures to measure performance as most times it does not reveal the true position of the organisation [11], [15], [16] and [30]. With the exposure of the traditional approach shortcomings, non-financial parameters were introduced [2]. [14]asserted that non-financial parameters should be used in measuring performance because of its focus on organisations' long term achievement.

Furthermore, indices like return on investment, working capital and others were used traditionally in measuring performance of organisation but there were empirical review of the traditional financial performance indicators, [17] came up with *balanced scorecard (BSC)* and it is a combination of financial and non-financial performance indicators to measure the performance of organisations. BSC had four main parameters that include financial and non-financial parameters, but non-financial parameters are internal business process; innovation and learning' and consumer's perception. Non-financial performance according to [19] measures three (3) specific areas of any business, these are: areas relating to customer; area relating to business internal processes; as well as employees growth and learning process.

In [3], Van der Stede, *et al.* (2006) submitted that firms that added subjective and objective NFP measures normally attain optimum performance. Gomes, *et al.* (2004) in [2] was arguing that the constant change in environment does not allow the traditional approach to succeed as such the need for non-financial performance measures.

Many scholars, nowadays, prefer the use of non-financial indicators in measuring performance of business as a result of various reasons in defence of the parameters. In [36], some scholars asserted that "non-financial variable is the new trend for the performance appraises and related research." It was opined by Lee and Yang (2011) in [37] that non-financial measures

(NFM) usage leads to enhanced performance resulting from internal process creation. Scholars like O'Connell and O'Sullivan (2014); Lau and Sholihin (2005); Simons (1995) and others in [37] asserted that it helps organisations to overcome various limitations encountered from the usage of measures of financial performance and that it assists in improving communication amongst the workforce. More so, it is a booster to long term success of the organisation. [19] highlighted merits under four (4) main headings which include faster connection to long term organisational policies and strategies, less prone to peripheral noise, incidental quantitative pointers of a corporate's incorporeal assets and finally, improved indicators of upcoming financial performance. Though, it was revealed in the study of [13] that non-financial performance parameters is unreliable because respondents giving information about non-financial parameters of an organisation might be biased as there is no statistical information to cross-check information presented.

Nevertheless, in [37] it was contended that aside envisaging long term corporate objectives, non-financial performance measurements assist in modifying employees' behaviour knowing fully well that their individual attitude and behaviour is a determining factor of the success of the organisation. It, as well, assists in capturing performance in a broader manner Abernethy, *et al.* (2013) in [37]. In [3] it was argued by Van der Stede, *et al.* (2006) that while some organisations are not doing well, some are performing excellently by relying on non-financial performance measures that are subjective and at the same time objective in nature.

The proposal of ability-motivation-opportunities theory on the GHRM practices that it is an enhancer of the human capital of the organisation through staff capabilities and skills increment that will eventually translate into overall performance and higher productivity [21]. Those attributes are specifically those of the non-financial performance measures. The implication of this is that ability of an employee can serve as a motivator to search and even create opportunities to develop and grow the organisation as well. With AMO theory assumptions, the basis for measuring performance through non-financial indicators is suitable and in line with the assumptions.

Financial performance parameter is a short-term oriented instrument and it makes the managers to avoid projects that might likely yield in a long run. It also assists in making organisations to have long-term success. This is according to the following authors Kaplan (1984); Abernethy and Lillis (1995); Itner and Larcker (1998b); Mia and Clarke (1999); Banker, Gordon and Srinivasan (2000); Smith and Wright (2004) and Banker, Potter and Srinivasan (2005) in [37]. According to[24] this is one of the main reasons for the advent of non-financial performance measures. Scholars like Lau and Moser (2008); Lau and Sholihin (2005); Marginson, *et al.* (2014) in [37] contended that nonfinancial performance parameters assist the organisation in overcoming financial performance limitations.

It was contended by [17] and Wiersma (2006) in [19] that non-financial performance indicators are the best tools to measure performance as it is future-oriented than the financial performance and that non-financial performance measures is impacting on the current and future managerial activities. Simons (1995) in [37] opined that NFPM serves as enhancer of communication amongst members of organisation. [19] highlighted some merits that can be derived from using NFPM to include less prone to external clamour; the link to long-term corporate strategies is closer; it is not direct and qualitative in nature; that it is not open to manipulation of data unlike financial performance measures; and it encourage innovativeness in employees.

It is not all advantages and merits all through, several authors exposed many demerits to include inability to capture wider phases of performance; it is cost and time consuming; it have too many measuring yardsticks; comparison and evaluating is cumbersome if not attainable; and statistically it is unreliable.

Concept of Corporate Culture

Culture is an identity and differentiating means of a group of people or an entity from others, that is, it is a known identification, particulars or attributes of any group of people or entity. It is the sum total of joint conventions, opportunities, and ideals that reveal overt and implied procedures in the firm. This could be a trait, behaviour or attribute that is predominantly common among certain group of people or entity. For instance, the Yorubas of Nigeria are commonly known with their constant greeting of people around them with particular demonstration/gesticulation that accompany such greeting. Like kneeling down by female folks or prostrating (before but now) bending by male folks. Just like an organisation is a subset of a large society or community and the fact that the most essential and sensitive part of any organisation are human beings, they normally choose or adopt certain trait, behaviour or attribute in an organisation. This is done to identify and differentiate company A from company B. In Nigeria deposit money banks, for instance, staff in United Bank for Africa Plc (UBA) adorns red as colour of their cloth, logo, chequebooks, gift items and so on. Unlike Ecobank staff that prefer deep blue as colour for all their things. It, therefore, means that red colour is an identity and differentiating means of UBA from other banks in the industry.

With stiff competition and general (world) economic downturn, however, organisations still need to survive by being productive via performance improvement, becoming more profitable by increasing their landmark in the market and coping with the environmental forces like degradation; different measures and tactics were incorporated into the day-to-day running of organisations. One of such techniques that were embraced by organisations is organisational/corporate culture. [28]asserted that majority of organisations that are successful worldwide today including multinational firms are known with some form of corporate culture that member of such organisation must willingly accept. [26]submitted that it is only firm with corporate culture and consistent policies that can be different from other firms. Such organisation according to [26] will become a big winner in the industry by increasing its rate of revenue, profitability and also influence its performance.

Organisational/corporate culture should, therefore, be a way certain things in the organisation are carried out [5] quoting Deal and Kennedy, 2000). This shows that organisational culture is simply the way we solve our problem, carry out our task and other things out in our organisation. [18] described corporate culture as that phenomenon which differentiates good firms form bad firms and that well-managed firms normally have distinctive cultures which one way or the other is an impetus to the organisation's ability to implement winning strategies successfully. [28]referencing both Becker (1982) and Schein (1985) described corporate culture as a system of shared understanding accepted by an organisation's members that identify and differentiate their organisation from others. Corporate culture is the largest ingredient that inhibits corporate change and improvement that healthy and sound culture assists in attaining success just as unhealthy and unaccepted corporate culture hinder success.

Culture is also a jointly accepted behaviour, trait or attribute in an organisation being practiced by the workforce willingly. [9] corroborated [28] with the submission that it is the system of beliefs and values that are commonly shared by organisation's member that arise as a result of people, structure and organisational systems interaction to transform into norms in organisation. [10]described organisational culture as precise gathering of ethics and customs that are collectively received by members and teams in an organisation and that direct the manner they relate with one another as well as with their patrons outside the company. [31]opined that organisational culture is a shared meaning system that is held by organisational members which differentiate their organisation from another organisation. [31] went further to assert that it is a set of important features that the firm values so much. The general and common phrase among these definitions is the fact that it is a system and commonly accepted by an organisation's members towards achieving the overall goal and objectives of the organisation.

Quoting Moore (2002), [28] again asserted that corporate culture could be described based on the type of values such firm cherishes and the type of people, events and successes such firm celebrate. [28]added that corporate culture is an embodiment of certain things done in an organisation like the calibre of personnel recruited in an organisation and its dominant approach of scheduling work. From this submission, it is pertinent to note that recruitment process in an organisation should be part of what must be institutionalized as corporate culture because adopting management of environment through employees will require adoption of green human resource management process/practices like training/development, pay/reward techniques, employee involvement and empowering/engagement.

Reiterating [28] that only successful organisations including multinational organisations entrenched and institutionalized certain traits, attitudes and/or behaviours in an organisation and no organisation can be successful without genuine workforce that can adequately manage the environment to the advantage of the organisation. It is, therefore, imperative that green human resource management practices should be entrenched and institutionalized to improve productivity and performance. This will lead to having weak or strong corporate culture in an organisation and their implications on organisations. That is, culture in organisation can either be a source of strength or weakness.

Organisation culture would be strength when it makes control and decision making easier, create free flow of communication employees' commitment and co-operation. This signifies that with corporate culture as strength, changes introduction like green human resources management practices introduction within the organisation will yield the desired result of performance improvement and wade off negative tendencies [5]. Also, [33] asserted that corporate culture is an influencing factor of organisational performance by increasing employees' engagement and employees' commitment and such result in improving many positive job attitudes like employee satisfaction, operational efficiency and innovation. Similarly, it will be a weakness when it jeopardise strategy implementation by encouraging change resistance. Also, its weakness will be noticed when there is sub-culture within such organisation which may give room to low sense of commitment, fake or insufficient loyalty and no sense of identity.

Employees in this kind of categories will only be what [18] described as “mere wage-earners”. Kotter and Heskett (1992) in [18] went further to assert that some the traits of employees in organisation with weak corporate culture include unnecessary promotion of bureaucracy against creativity, being hostile to organisational change, choked attitude of not willing to look outside for best practices, politicising of organisational environment and others.

Let it be noted that corporate culture according to [18] within an organisation exists at two levels of visible relics and behaviour such as ceremonies, stories, slogans, behaviours, dress, and physical settings and many other deeper values enshrined in people’s mind as values, perceptions, assumptions, thought process and beliefs. Organisation culture can manifest itself in firms in the following form:

- Shared feelings like hard work is rewarded here or one-man bank
- Shared sayings like training for skills, hiring for attitude or let’s get down to work
- Share things like the way people dress or talk; Pastor William F. Kumuyi of Deeper Life Church and Pastor Enoch A. Adeboye of The Redeemed Christian Church refers
- Share actions like service oriented approach.

When [26] was highlighting the qualities of corporate culture opined that hiring potential employees by organisations, they should keep in mind to hire those that can survive in keen environments to be able to attain significant increase in successes particularly, performance. Weiner (2018) in [26] submitted that workforce experience is a strong determining factor of the organisation’s performance. Cui and Hu (2012) in [26] also asserted that institutionalization of GHRMP as a corporate culture has an undeniable impact on performance and consequently, productivity. Gordon (2008:141) in [9] asserted that employee’s actions and thoughts; failures and successes are end result of corporate culture. Again, Gordon (2008) went further in [9] with the assertion that firms with organisational culture with values and visions aligned to the entire workforce and strong leadership will attain higher performance. Lynch (2000) in [20] posited that reliable green workforce with strong culture is one of the sources of competitive advantage for firms to achieve high performance.

In [5], Nickels, *et al.* (2011) asserted that firms with strong culture will enjoy high moral and ethical values like protection of environment, reliability, involvement socially, fairness and honesty. [27]quotingCasson (2006); Cummings (2010) and Giamakopolou, *et al.* (2016) submitted that formidable corporate culture always minimizes costs and improve performance. Simply put, corporate culture is the determinant of every entity’s success. Therefore, if green human resource management practices become a strong culture in our banks all those mentioned attributes will be beneficial to them as unethical standards and practices will be eliminated or reduced drastically.

In [23], Golden and DiTomaso (1992) it was asserted that imbibing certain traits, attitude or behaviour as culture can determine corporate performance. Fitzgerald (1988) and Mueller (1996) being quoted in [23] liken culture to RBV by asserting that imitating culture is difficult and that it cannot be duplicated, as such it is a source of competitive advantage like using GHRMP. [33]in their study to investigate the importance of corporate culture in improving performance of any social firm asserted that the main and important driving force that enhances firm’s performance is culture. They went further to submit that culture reflects the behaviour of the members of an organisation and digs deep into its values, standards, processes and mission.

But if it can be well-managed, nurtured, coordinated and linked, it will positively affect organisational performance. [33]went ahead again to establish empirically that organisations need to focus on having a cordial industrial relationship and healthy corporate culture because culture will turn to be a burden on the organisation and members of the organisation if harmonious relationship could not be achieved. It is therefore, pertinent to note that corporate culture is an important tool in improving the organisational performance and consequently, its survival.

Relationship between Green Human Resource Management Practices, Non-Financial Corporate Performance and Corporate Culture

In [4], Liebowitz (2010) asserted that GHRM practices like green training and development embedded in eco-friendly corporate culture facilitate the attainment of the organisational goals like abiding with the organisation’s ethics and standards. [4]went further to opine that the workforce will be more productive and perform better when GHRMP becomes the manifesto in the organisation with corporate culture that is well understood and appreciated by them.

One of the conclusions of [35] was that organisation culture affects green human resource management practices and performance positively. This because as organisation come up with rules, policies, regulations and others as the organisation culture, the employees easily embrace GHRMP and subsequently improve their performances as well as the organisation performances.

Corporate performance was described by [8] as the gains and aims that the firm seeks to achieve with good corporate culture by applying green human resource management practices. That is, corporate culture is a great influencer of green human resource management practices and performance.

It established in the study conducted that corporate culture normally moderate appropriately amongst green HRM practices and non-financial performance [32]. According to the study, this is achieved by incorporating GHRMP into the policies of the organisation in form of corporate culture and thereafter mobilizes and encourages the workforce to embrace greening attributes, attitude and behaviours.

The work of [25] examined the impact of corporate culture on GHRM practices and Sustainable development. It was established in the study that culture moderated favourably the relationship amongst green human resource management and sustainability of organisation. It must be noted that organisation cannot be sustainable without adequately performing on individual or corporate level.

In [21], Jabbar, *et al.* (2012) asserted that green HRM practices leads to corporate culture improvement. Moreover, it is proposed in [21] that ability-motivation-opportunity theory assume green human resource management practices leads to staff skills and capabilities improvement which translate into performance and productivity when corporate culture is introduced.

Corporate culture was asserted by [9] to be one of the great influencer of GHRM practices and professionals in human resource need to take a lead in enshrining it in the organisation as it is assumed to be the driving force. Millman (2007) in [9] asserted that any organisation that did not allow healthy culture to be its driving force might not be able to achieve sustainable performance. Cui and Hu (2012) in [26] asserted that as organisation is investing in GHRM practices, it must also invest in the culture of the organisation in order to attain reasonable level of performance and productivity. That is, organisation with higher level of performance are those that combine strategic human resource management practices like greening of the human resource management practices with corporate culture.

In [5] for anyone to claim he/she belongs to a company, such person must strongly hold on to the organisation culture and every personnel belong to the organisation. In [5] again, (Hansen &Wernerfelt (1989) were able to ascertain the relatedness of human resource and goal attainment. Therefore, if there is no difference between personnel and human resource that strongly hold to culture, and gaol attainment cannot easily be shifted from adequate performance, then it shows that culture is moderating positively the relationship amongst GHRM practices and performance.

Furthermore, it was established in Mullakhmetov (2013) as revealed in [27] that corporate culture is one of the determining factors of effectiveness of the organisation and overall management objective. Also, it was asserted by Sharafutdinov, *et al.* (2017) as revealed in [27] that certain level of organisational culture need to mix up with human capital of the organisation to produce the organisation inner potential which is productivity and effective performance.

Hypothesis Testing

H_O1: There is no moderating effect of Corporate Culture on the relationship between Green Human Resource Management Practices (GHRMP) and Non-Financial Corporate Performance (NFCP) of deposit money banks in South-West of Nigeria.

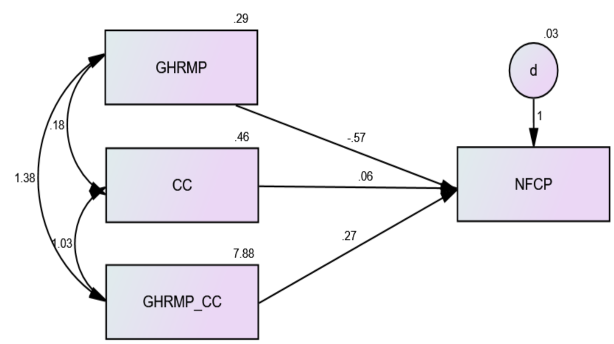

Figure 2: Test of Hypotheses 1
Source: SPSS-AMOS Version 23.0 Output, 2021

Table 1: Test of Hypothesis: Moderating Effect of CC on the Relationship between GHRMP and NFCP

Hypothesis			***Estimate***	***S.E.***	***C.R.***	***P***
GHRMP	--->	NFCP	-.573	.046	-12.493	***
CC	--->	NFCP	.056	.018	3.144	.002
GHRMP_CC	--->	NFCP	.269	.009	29.407	.000

Note: NFCP = Non-Financial Corporate Performance
GHRMP = Green Human Resource Management Practices
CC = Corporate Culture

Source: SPSS-AMOS Version 23.0 Output, 2021

When GHRMP goes up by 1, NFCP goes up by 0.56. The regression weight estimate, .560, has a standard error of about .082. The probability of getting a critical ratio as large as 6.821 in absolute value is less than 0.05. In other words, the regression weight for GHRMP in the prediction of NFCP shows a significant relationship of 0.000 at the 0.05 level of significance.

When CC goes up by 1, NFCP goes up by 0.306. The regression weight estimate, .306, has a standard error of about .073. The probability of getting a critical ratio as large as 2.837 in absolute value is .005. In other words, the regression weight for CC in the prediction of NFCP shows a significant relationship of 0.005 at the 0.05 level of significance.

When GHRMP_CC goes up by 1, NFCP goes up by 0.412. The regression weight estimate, .412, has a standard error of about .056. The probability of getting a critical ratio as large as 2.458 in absolute value is .007. In other words, the regression weight for GHRMP_CC in the prediction of NFCP shows a significant relationship of 0.007 at 0.05 level of significance. Therefore, the null hypothesis is rejected, and the alternate is accepted. Hence, we restate that *Corporate Culture moderates the relationship between Green Human Resource Management Practices and Non-Financial Corporate Performance of deposit money banks in South-West of Nigeria.*

FINDINGS

The outcome of the multivariate analysis on how corporate culture moderates the relationship between Green Human Resource Management Practices and Non-Financial Corporate Performance revealed that the p-value was less than 0.05 level of significance ($p = 0.007 < 0.05$). This implies that corporate culture positively influences the relationship between Green Human Resource Management Practices and Non-Financial Corporate Performance of bankers in the deposit money banks. It was also observed that culture had a high moderating influence of 0.412 on the relationship between the variables. Thus, ensuring a good corporate culture and eliminating a toxic culture in the deposit money banks will help enhance the Green Human Resource Management Practices of the bankers which will thus improve Non-Financial Corporate Performance.

This finding agrees with that of [35] who concluded that organisation culture affects green human resource management practices and corporate performance positively. This because as organisation come up with rules, policies, regulations and others as the organisation culture, the employees easily embrace GHRMP and subsequently improve their performances as well as the organisation performances. [32] also established in the study conducted that corporate culture normally moderate appropriately amongst green HRM practices and non-financial corporate performance, this is achieved by incorporating GHRMP into the policies of the organisation in form of corporate culture and thereafter mobilizes and encourages the workforce to embrace greening attributes, attitude and behaviours.

CONCLUSION

This study findings exposed that corporate culture moderate effectively and efficiently the relationship between green human resource management practices and non-financial corporate performance. This is signifying that if certain practices on the sides of the two variables are inculcated into the corporate culture of the organisation, green human resources management practices will yield higher non-financial corporate performances.

RECOMMENDATIONS

Relying on the study finding, it is hereby recommended that those factors and or measures that make up the organisation's green human resource management practices and non-financial corporate performance must be inculcated into the policies and standing rule of the organisation as corporate culture.

REFERENCES

[1]. Aburahma, I, A. M., Abu Amuna, Y. M. &Aqei, A. M. (2020). The relationship between GHRM practices and organizational performance "case study: Gaza university", *International Journal of Academic Management Science Research, 4*(4): 1-8, (2020).

[2]. Ahmad, K. &Zabri, S. M. The Effect of Non-Financial Performance Measurement System on Firm Performance, *International Journal of Economics and Financial Issues*, *6*(S6): 50-54, (2016).

[3]. Ahmad, K. &Zabri, S. M. The Application of Nonfinancial Performance Measurement in Malaysian Manufacturing Firms, *Procedia Economics and Finance, 35*: 476-484, (2016a).

[4]. Ahmad, S. Green Human Resource Management: Policies and Practices, *Cogent Business & Management*, 2: 1-13, (2015).

[5]. Amah, E. &Daminabo-Weje, M. Corporate Culture: A Tool for Control and Effectiveness in Organisation, *Research on Humanities and Social Sciences, 3*(15): 42-49, (2013).

[6]. Amah, E.*Corporate Culture and Organisational Effectiveness*, Ibadan University Press, (2014).

[7]. Arulrajah, A. A., Opatha, H. H. D. N. P. &Nawaratne, N. N. J. Green Human Resource Management Practices: A Review, *Sri Lankan Journal of Human Resource Management, 5*(1): 1-6, (2015).

[8]. Cera, E. &Kusaku, A. Factors Influencing Organizational Performance: Work Environment, Training-Development, Management And Organizational Culture, *European Journal of Economics and Business Studies, 6*(1): 16-27, (2020).

[9]. Herath, S. K. & Walls, T. M. Defining Corporate Culture and Identifying its Role in Asian Countries: A Review of Literature, *American International Journal of Humanities and Social Science, 3*(3): 1-11, (2017).

[10]. Hill, C. W. L. & Jones, G. R. *Strategic Management: An Integrated Approach,* Houghton Mifflin Company, (1998).

[11]. Hoque, Z. & James, W..Linking Balanced Scorecard Measures to Size and Market Factors: Impact on Organizational Performance, *Journal of Management Accounting Research, 12:* 1-17,(2000).

[12]. Hussain, A. Green Human Resource Management (GHRM) Practices in Organizations: A Comprehensive Literature Survey,*Journal of Management Research and Analysis*, *05*(02/1): 112-117, (2018).

[13]. Ittner, C. &Larcker, D. Coming Up Short on Nonfinancial Performance Measurement, *Harvard Business Review,* (2003).

[14]. Johnson, H. T. & Kaplan, R. S.*Relevance Lost: The Rise and Fall of Management Accounting,* Harvard Business School Press, (1987).

[15]. Kaplan, R. S. & Norton, D. P.*The Balanced Scorecard: Translating Strategy into Action,* Harvard Business School Press, (1996).

[16]. Kaplan, R. S. & Norton, D. P. Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part 1, *Accounting Horizon, 15*(1): 87-104, (2001).

[17]. Kaplan, R. S. & Norton, D. P. Transforming the Balance Scorecard from Performance Measurement to Strategic Management: Part 1, *Accounting Horizon, 15*(1): 75-85, (2008).

[18]. Kazmi, A.*Strategic Management and Business Policy,* Tata McGraw-Hill Publishing Company Limited, (2008).

[19]. Kotane, I. &Kuzmina-Merlino, I. Non-Financial Indicators for Evaluation of Business Activity, *European Integration Studies, 5*: 213-219, (2012).

[20]. Kraja, Y. &Osmani, E. Competitive advantage and its Impact in Small and Medium Enterprises (SMEs) (Case of Albania), *European Scientific Journal, 9*(16): 76-85, (2013).

[21]. Krithika, J., DivyaPriyadharshini, N. &GokulaPriya, J. Green HRM –Practices in Organisations, *IOSR Journal of Business and Management*, *21*(3S1): 74-77, (2019).

[22]. Likhitkar, P. &Verma, P. Impact of Green HRM Practices on Organization Sustainability and Employee Retention, *International Journal for Innovative Research in Multidisciplinary Field*, *3*(5): 152-157, (2017).

[23]. Makabila, G., Iravo, M., Gichuhi, W. &Kagiri, A. Does Organizational Learning Lead to Competitive Advantage: An Evaluation of State Corporations in Kenya, *International Journal of Scientific and Research*, *7*(8): 141-158, (2017).

[24]. Mashovic, A. Key Financial and Nonfinancial Measures for Performance Evaluation of Foreign Subsidiaries, *Journal of Contemporary Economic and Business Issues, 5*(2): 63-74, (2018).

[25]. Mehta, P.& Mehta, K. Green HRM Practices and Organizational Culture, *International Journal of Human Resources Management, 6*(1): 1-6, (2017).

[26]. Morcos, M. Organisational Culture: Definitions and Trends, https://www.researchgate.net/publication/329140215, (2018).

[27]. Mullakhmotev, K. S., Sadriev, R. D. &Akhmetshin, E. M. Corporate Culture in Management Systems, *European Research Studies Journal*, *XX*(1): 519-528, (2018).

[28]. Onuoha, B. C.*Corporate Planning & Strategy-A Competitive Perspectives for Emerging Economies,* African Entrepreneurship and Leadership Initiative (2016).

[29]. Opatha, H. H. D. P. J. &Kottawatta, H. Green HRM and Environmental (Green) Attitude: Do Green HRM Practices of Sri Lankan Tiles Industry Affect to Determine the Environmental (Green) Attitudes of the Employees? *International Journal of Management Excellence, 15*(2): 2207-2214, (2020).

[30]. Otley, D. T. Management control and performance management: Whence and whither? *The British Accounting Review, 35:*309-326, (2003).

[31]. Robbins, S. P. *Organizational Behaviour: Concepts, Controversies, Applications,* 8th ed. Prentice Hall, (1998).

[32]. Sakka, S. E. Impact of Green Human Resource Management (GHRM) Practices on Enhancing Supply Chain Image and Performance, *Global Journal of Human Resource Management, 6*(3): 70-78, (2018).

[33]. Shin, C. & Park, J. Classifying Social Enterprises with Organizational Culture, Network and Socioeconomic Performance: Latent Profile Analysis Approach, *Journal of Open innovation: Technology, Market and Complexity*, *5*(17): 1-13, (2019).

[34]. Sule, O. E. &Onuoha, B. C. Green Human Resource Management Practices andOrganisational Sustainability of Private Higher Institutions in Abeokuta, Ogun State, *International Journal of Business & Management Studies*, *01*(01): 18-30, (2020).

[35]. Vahdati, S. &Vahdati, S. Identifying the Obstacles in Green Human Resource Management Practices in Iran, *International Journal of Human Capital and Urban Management*, *3*(1): 9-18, (2018).

[36]. Xiaoming, C. &Junchen, H. A Literature Review on Organisation Culture and Corporate Performance, *International Journal of Business Administration*, *3*(2): 28-37, (2012).

[37]. Yuliansyah, Y. &Razimi, M. S. A. Non-financial Performance Measures and Managerial Performance: The Mediation Role of Innovation in an Indonesian Stock Exchange-Listed Organization, *Problems and Perspectives in Management*, *13*(4): 135-144, (2015).