المجلة الدولية للأداء الاقتصادي
International journal of economic performance
ISSN: 2661-7161 EISSN:2716-9073
Publications are Open Access in this journal

The impact of green practices adoption on the reducing the costs

Kheira BELHAMRI
Belhamri.kheira@univ-medea.dz
University of Medea, Algeria

Submitted:05/11/2022 Accepted:22/11/2022 Published:04/12/2022

Abstract:

Our aim is to identify the level of adoption of green practices at the university, and the problem was: what is the effect of green practices on reducing costs at the University of Medea? This is by testing the hypothesis that green practices will reduce costs. For this propose a questionnaire was developed to collect data from 75 persons from professors and administrators who were selected using the appropriate sampling method. The results showed that it is possible to adopt green practices in universities.

Key words: green management; green behavior; environment accounting (green); costs.
JEL Classification Codes: Q5, Q55.

Introduction:

Recently, green practice has become an urgent issue is indispensable for any university, because higher education institutions are the main driving force for the entire society to achieve changes in green practice on and off campus. Campus green practice refers to the ability of universities to develop new ideas about the environment through research, teaching and practice, which it can also save money. So finding ways to reduce costs and improve sustainability should be an important part of business Plan University

In fact, It needs to improve the university community understands green practices and that their practices reflect the environment for the academic infrastructure and set the correct faculty priorities and practices to ensure that However, the realization of campus practice is inseparable from the participation of faculty and staff as one of the main stakeholders of the university.

Therefore, due to the lack of research on green practices and their role in reducing costs, we decided to solve this problem by trying to answer the following question:

What is the impact of green practices on cost reduction?

This question is divided into the following sub-questions:

1- Does the respondent's have a different attitude towards the university's adoption of green practices?

2- Will the application of green practices affect the cost reduction of universities?

3- Does the relative importance of the challenges (obstacles) in applying green practices in universities differ?

Through this work, we will try to confirm or negate the following hypotheses that:

- **Hypothesis1:** Respondents have different attitudes towards the implementation of green practices in universities.
- **Hypothesis2:** The implementation of green practices will affect the cost reduction of universities.
- **Hypothesis3:** The relative importance of the challenges (obstacles) to implementing green practices in universities varies.

- **Importance of studying:** The importance of this research stems from:

(1) Green practices are a controversial issue worldwide, and more and more companies are demanding more environmentally friendly practices.

(2) The discusses the factors influencing adoption of Green practices and also the impact of this adoption reducing the cost.

(3) Consumption costs are a significant fraction of the total revenues, and any initiatives to reduce energy consumption can have significant bottom-line impact.

(4) Reducing energy consumption can also lower capital expenditure costs significantly.

- Research objectives:

The main purpose of this study is to:

-Explore how to recognize the impact of green practices on various functions related to daily life for reducing the cost.

To help achieve this primary goal, the following secondary goals were determined:

1- Recognize the respondent's attitude towards the application of green practices in universities..

2- Explore the impact of adopting green practices in universities on reducing costs.

3- Identify the challenges (obstacles) in applying green practices in universities.

- Research method and division:

On this basis, the plan of the study is as to present firstly the theoretical framework for the study variables, and secondly we get exposed to Research methodology, finely we show discussion of results.

Firstly. Theoretical framework for the study variable:

We show the conceptual framework of the green practices, and cost reduction.

1. green practices:

1.1. Definition of green practices:

There are several definitions of green practices and they differ according to the point of view towards them : According to (Khan, 2019)

1-« it is Effect of Consumer Green Behavior Perspective on Green Unwavering across Various Retail Configurations; Environmentally friendly practices in retail consumer usage and how they are perceived in practical way ».

2- « Environmental friendly actions, which can help to environment protection and sustainability development. It is green practices in supply chain management to improve sustainable performance ». (Thoo Ai Chin, 2015)

So **green practices** are actions or activities that are employed by organizations, with the aim of protecting the environment or environmentally friendly practices on promoting green organizational behavior

1.2. Characteristics of green practices:

Hirsch identifies nine categories of green business behavior, Hirsch explains claiming that:

When fins go green, they exceed legal requirements by: (Azeem, 2017)

A. Directly reducing their own regulated or unregulated environmental impacts in ways that will reduce regulatory risk
B. Reducing their customers environmental impacts and decreasing their customers exposure to unhealthy substances
C. Increasing their reuse and recycling of materials used in the production process.
D. Improving their energy efficiency or that of their customers.
E. Improving their resource productivity or that of their customers
F. Implementing systems to identify waste to reduction, pollution prevention
G. Collecting and disseminating more information about the firm's environmental impacts and performance than the law requires.
H. Providing more opportunities for stakeholder input into corporate environmental decision making than the law requires.
I. Financing and investing in green products and business models, such as those described above.

1.3. Concept of green Management:

The additional costs generated by environmental regulations are offset by savings in terms of a more efficient use of natural inputs Rigorous but appropriate environmental regulations of test the additional costs deriving the implementation of regulations, promote innovation instead of preventing it, and improve both environmental and business performance (Ambec & Lanoie, 2013).

Environmental management focuses on continuous improvement and environmental management systems have been looked upon with much favor by large organizations, policy makers, consultants, and researchers as an effective approach for proactively dealing with environmental issues (Kautto, 2006).

Corporate sustainability also stretches beyond waste reduction and requires continuous improvements to achieve its challenging objectives, in order for sustainability to be possible (Daly Herman, 1996).

Our economy must radically shift from a focus on growth to a steady-state Economics, which requires that rates of consumption do not exceed rates of regeneration, rates of non-renewable resources do not exceed the rate at which

sustainable renewable substitutes are developed, "and the rates of pollution emissions do not exceed the assimilative capacity of the environment" (Herman, 1991).

2. Cost Reduction :

2.1. Green (Environmental) accounting:

Environmental Cost Accounting as the measurement and allocation of environmental costs, and may be Measurement is quantified or modified in cash, which must be taken into account in making environmental management decisions with a view to Reducing and eliminating the negative environmental impacts of environmental activities and systems (Moulouj, Chapter Three: Environmental Accounting (Green), 2021).

2.2. Functions and objectives of environmental accounting:

The environmental accounting jobs can be divided into two basic tasks (Al-Qaisi, 2011):

(1) The internal environmental accounting functions, which make it possible to establish an environmental information system for environmental accounting. Companies that help reduce Cost, analyze and manage.

(2) External functions of environmental accounting: it is quantitative measurement aimed at protecting the environment, disclosure cost and information, so that stakeholders can make appropriate decisions. The goles of environmental accounting are both project-level, and national-level. The most important of which is helping the relevant authorities, inside or outside the company, in making various decisions. As aiming Environmental, accounting contributes to achieve sustainable development, maintaining good relationships with society, and follow-up environmental conservation activities (Moulouj, 2021).

2.3. Methods reducing the cost (or Cost Reduction Strategies):

It can't be achieved reducing costs overnight. Commitment is the first step in transforming your business into a green and sustainable business. Some cost-saving sustainability ideas may require initial investment, but will produce positive results in the long run. Try to implement these ideas one by one, rather than all at once. you can achieve zero waste in your business (Leblanc, 2019)

Table 01 : Explaining Sustainability Ideas and Energy Cost-Saving

Energy Cost-Saving	Explaining Sustainability Ideas
Know the biggest energy costs	In the office, no matter what type of facility you operate, determine which equipment and operations use the most energy, and then determine the most effective method
Implement a switch-off campaign	If you have a large bill, please-start a new way to save energy. This is done by raising employees and workers' awareness of their role in reducing energy consumption. Provide instructions to employees about turning off lights and energy-consuming equipment when leaving the workplace or not using the room. Use intensive exercise to jump
Install only energy-efficient light bulbs	Consider in vesting in CFL, LED light bulbs, and halogens for. significant long-tem energy savings CFL and other energy efficient bulbs use up to 75% less energy
Consider installing solar panels	Solar energy is a renewable, clean and free energy. You can use it in the office. It requires a lot of initial investment, but it can reduce energy costs in the long run, and low-maintenance solar panels will not be the most suitable method. Every business, they are worth investigating

Source : prepared by the student based on previous studies

In this table, we were explain different sustainable development concepts to achieve green and environmental protection while also saving money (Cost-Saving)

Secondly. Research methodology:

We purpose to explain the research methods, procedures and tools; and these research methods, procedures and tools are used to achieve the research goals and the completion of the scientific framework.

1. Sample and data of our study:

Our study we used the comprehensive survey method for the small size of the research community and the research sample is represented by a group of professors and administrators of faculty of Economics, business and management sciences of university of Medea, who are relevant to the research topic and must apply practices and have knowledge of the research topic and have the ability to answer questionnaires. Data has been collected from November 2nd 2021 to march 20th 2021, questionnaires we distributed and we returned 80 questionnaires, however the analyses were carried out on 75 questionnaires because five of them were either incomplete or incorrect.

2. Tools used to collect data :

The research instrument consists of two sections. The first section is related to demographical variables such as gender, age group, and education level

(undergraduate or post-graduate). The second section measures the four factors viz. Together included (21) questions and were in the form of closed questions.

Questionnaires: The questionnaire was selected due to various merits such as low cost, wider geographical coverage, provides anonymity, and also alleviating prejudices through the pressure an interviewer can give. we used a questionnaire of two parts, the first part included the questions on demographic profile such as gender, age, and level of education, and the second part of questions related to the constructs of this study includes a green practices and reduce the cost was measured according to the scales (Moulouj Bouarar, 2021).

The study used a descriptive research design and the factors "the green practices" were independent variable and the cost reduction was the dependent variable in the current study.

- **The first axis:** Included questions about "the personal information" This axis included (05) questions that were in the form of closed questions.
- **The second axis:** Included questions about "Respondents' attitudes towards green practices in the university". This axis included (04) questions that were in the form of closed questions as well (Bouarar A. C & Mouloudj, 2021.)
- **The third axis: Measures of cost reduction** Included questions about "Implement green practices at the university reduce costs in several ways". This axis included (05) questions that were in the form of closed questions as well and one is open question (Abubakar I.R., 2016).
- **The fourth axis:** Included questions about "Obstacles to implementing green practices at the university". This axis included (07) questions that were in the form of closed questions as well (Wimala M., 2016).

Table N°02 : Riccart's Pentagram Ladder

Category	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
Degree	1	2	3	4	5
The relative importance	1-1.79	1.8-2.59	2.6-3.39	3.4-4.19	4.2-5

Source: We prepared according to Likert model

Third. Results:

Table (03): demographic characteristic of participants (n=75)

characteristic	Variable	n	%
Gender	Male	44	58.7
	Female	31	41.3
Age	18-35	21	28.0
	36-50	50	66.7
	Above 50	4	5.3
Position	Professor	46	61.3
	Administrative	29	38.7
Experience	1-5	12	16.0
	6-10	28	37.3
	Above 10	35	46.7
Level	Bachelor	6	8.0
	Master	20	26.7
	Doctorate	40	53.3
	Other	9	12.0

Source: Author based on SPSS output

The demographic characteristics indicated that 44 were male (58.7%), and 31 were female (41.3%); the average age of the participants (ages ranged from 36 years old to 50 years old). Also, most participants professors (61.3%), followed by (38.7%) Administrative degrees, we note that the majority of respondents in answering the questionnaire have professional experience of more than 10 years with 35 individuals representing (46.7%), followed by a category between 6-10 with 28 individuals and (37.3%), the weakest percentage was in the 1-5 category with 16%, meaning 12 individuals from the studied sample, Also, most participants largest percentage of scientific qualification is a PhD by (53.3%), which is equivalent to 40 individuals of the sample size, followed by a master class with (26.7%), equivalent to 20 participants, in addition to other certificate holders whose participation rates were (12%), with 9 individuals of the total size of the sample and finally Holders of a Bachelor's degree had a (8%), weaker participation, equivalent to 6 people.

3.1.Reliability :

Table N°04 : Alpha Cronbach for the questionnaire axes

The axes	Phrases	N° items	Alpha Cronbach
axe 02	Respondents' attitudes towards green practicesin the university	04	0,883
axe 03	Implement green practices at the university reduce costs in several ways	05	0,714
axe 04	Obstacles to implementing green practices at the university	07	0,780
The three axes grand total		**16**	**0,767**

Source: Author based on SPSS output

We noticed that the stability coefficient of each axis under study converges with the general stability coefficient, and the average value of Cronbach's alpha coefficient is 0.767, which is close to 1, indicating stability.

3.2. validity (correlation coefficient) :

Table N°05: correlation coefficient between phrases and axis

	N°	Phrases	correla	Sig
The correlation between the phrases of the third axis (Respondents' attitudes towards green practicesin the university)	01	I'm in favor of implement green practices in the university.	0,832	0,000
	02	I think it's a good idea to support the implement green practices at university.	0,834	0,000
	03	Implement green practices in the university are important to me.	0,832	0,000
	04	I think too much attention is paid to implement green practices at university.	0,759	0,000
The correlation between the phrases of the fourth axis (Implement green practices at the university reduce costs in several ways)	01	Good energy conservation practices (including lighting, heating, cooling, ventilation, windows) can help reduce costs.	0,792	0,000
	02	Good recycling of solid waste (including paper, glass, plastic, metal) can help reduce costs.	0,780	0,000
	03	Good water conservation practices (including efficient toilets, minimal irrigation, harvested rainwater) can help reduce costs.	0,731	0,000
	04	Good sustainable landscaping (e.g., emphasizing native plants, biodiversity, minimizing lawn, integrated pest management) can help reduce costs.	0,575	0,000
	05	Good sustainable transportation program (such as bicycle and pedestrian friendly systems, car pools, bus programs, biodiesel projects) can help reduce costs.	0,767	0,000
The correlation between the phrases of the fifth axis (Obstacles to implementing green practices at the university)	01	Lack of awareness and knowledge and information about green practices	0,654	0,000
	02	lack of supportive atmospheres	0,648	0,000
	03	Negligence	0,616	0,000
	04	Insufficient supervision from responsible parties	0,800	0,000
	05	Low availability of green products on the market	0,437	0,001
	06	Deficient financial support from the government	0,399	0,004
	07	lack of clear sustain ability strategy	0,735	0,000

Source: Author based on SPSS output

Since the significance value of all sentences is estimated to be 0,00 which is less than 0.05, this means that there is a correlation between the sentence and their axis. So the is correlation between sentences with their axis.

Table(06) : descriptive statistics of the Main items

	Mean	Std dev	Sk	Kurtosis
I'm in favor of implement green practices in the university.	4,31	,900	-1,796	3,936
I think it's a good idea to support the implement green practices at university.	4,15	,940	-1,505	2,568
Implement green practices in the university are important to me.	3,97	,930	-1,191	1,749
I think too much attention is paid to implement green practices at university.	3,92	1,075	-,843	,019
Good energy conservation practices (including lighting, heating, cooling, ventilation, windows) can help reduce costs.	4,29	,785	-1,437	2,544
Good recycling of solid waste (including paper, glass, plastic, metal) can help reduce costs.	4,33	,528	,146	-,829
Good water conservation practices (including efficient toilets, minimal irrigation, harvested rainwater) can help reduce costs.	4,43	,498	,303	-1,961
Good sustainable landscaping (e.g., emphasizing native plants, biodiversity, minimizing lawn, integrated pest management) can help reduce costs.	3,87	,844	-1,127	2,382
Good sustainable transportation program (such as bicycle and pedestrian friendly systems, car pools, bus programs, biodiesel projects) can help reduce costs.	4,25	,755	-1,235	2,161
Lack of awareness and knowledge and information about green practices	4,40	,717	-1,222	1,734
lack of supportive atmospheres	4,29	,731	-,949	,997
Negligence	4,16	,717	-,699	,748
Insufficient supervision from responsible parties	3,85	1,074	-,439	-1,090
Low availability of green products on the market	3,49	,645	-,286	-,194
Deficient financial support from the government	3,76	,732	-,014	-,391
lack of clear sustain ability strategy	4,11	,764	-,558	,008

Source : Author based on SPSS output

Our results indicate that skewness ranged between -1,796 and +0,303, whereas kurtosis ranged between -1,961 and +3,936, thus ensuring that the data used in the study is normally distributed. Mean and standard deviation are presented in table 2. Means for all items range between 3,76 and 4,43 on a scale of 1 (strongly disagree) to 5 (strongly agree) which demonstrate that the majority of participants had positive intentions towards the green practice

Table(07) : Frequency statistics of the axes

The axes	N° items	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree	Mean	Std. Deviati	Trend
		Frequ	Frequ	Frequ	Frequ	Frequ			
		%	%	%	%	%			
Respondents' attitudes towards green practicesin the university	**Q1**	**2**	**2**	**4**	**30**	**37**	**4.31**	**0.9**	Agree
		2.7	**2.7**	**5.3**	**40**	**49.3**			
	Q2	**2**	**4**	**4**	**36**	**29**	**4.15**	**0.94**	Agree
		2.7	**5.3**	**5.3**	**48**	**38.7**			
	Q3	**2**	**4**	**9**	**39**	**21**	**3.97**	**0.93**	Agree
		2.7	**5.3**	**12**	**52**	**28**			
	Q4	**2**	**7**	**13**	**26**	**27**	**3.92**	**1.075**	Strongly Agree
		2.7	**9.3**	**17.3**	**34.7**	**36**			
Implement green practices at the university reduce costs in several ways	**Q1**	**0**	**5**	**0**	**38**	**32**	**4.29**	**0.785**	Agree
		0	**6.7**	**0**	**50..7**	**42.7**			
	Q2	**0**	**0**	**2**	**46**	**27**	**4.33**	**0.528**	Agree
		0	**0**	**2.7**	**61.3**	**36**			
	Q3	**0**	**0**	**0**	**43**	**32**	**4.43**	**0.498**	Agree
		0	**0**	**0**	**57.3**	**42.7**			
	Q4	**2**	**2**	**14**	**43**	**14**	**3.87**	**0.844**	Agree
		2.7	**2.7**	**18.7**	**57.3**	**18.7**			
	Q5	**0**	**4**	**2**	**40**	**29**	**4.25**	**0.755**	Agree
		0	**5.3**	**2.7**	**53.3**	**38.7**			
(Obstacles to implementing green practices at the university	**Q1**	**0**	**2**	**4**	**31**	**38**	**4.4**	**0.717**	Strongly Agree
		0	**2.7**	**5.3**	**41.3**	**50.7**			
	Q2	**0**	**2**	**6**	**35**	**32**	**4.29**	**0.731**	Agree
		0	**2.7**	**8**	**46.7**	**42.7**			
	Q3	**0**	**2**	**8**	**41**	**24**	**4.16**	**0.717**	Agree
		0	**2.7**	**10.7**	**54.7**	**32**			
	Q4	**0**	**11**	**16**	**21**	**27**	**3.85**	**1.074**	Strongly Agree
		0	**14.7**	**21.3**	**28**	**36**			

Source : Author based on SPSS output

3.3.Verification of Research Hypotheses:

Table N°8: One-Sample Statistics

	N	Mean	Std. Deviation	T statistica	Sig. (2-tailed)	Result
t1	75	4,0867	,83877	42,195	,000	Confirmed
t2	75	4,2347	,47120	77,830	,000	Confirmed
t3	75	4,0095	,50825	68,320	,000	Confirmed

Source: Author based on SPSS output

Hypothesis 1: Respondents have different attitudes towards the implementation of green practices in universities

This hypothesis has been tested using the One sample t-test, at a confidence level of (95%), and from our review of the results shown in Table No. (8), we find that the calculated t-value = 42,195 with sig 0.000, we accept the hypothesis (H1), and this means that there is a difference in attitudes towards the application of green practices in universities and this can be due to several reasons, including: the lack of training in this field for different groups in addition to the lack of awareness, knowledge and information about green practices

Hypothesis 2: The implementation of green practices will affect the cost reduction of universities.

This hypothesis has been tested using the One sample t-test, at a confidence level of (95%), and from our review of the results shown in Table No. (8), we find that the calculated t-value = 77,830, and since the significance level has reached 0.000, we accept the hypothesis (H2), and this means that the application of green practices will affect the reduction of costs in universities. This can be due to several reasons, including: good preservation of various energies such as ventilation, heating and lighting, in addition to the recycling of various metals, glass, plastic and paper

Hypothesis 3: The relative importance of the challenges (obstacles) to implementing green practices in universities varies.

This hypothesis has been tested using the One sample t-test, at a confidence level of (95%), and from our review of the results shown in Table N°. (8), we find that the calculated t-value = 68,320 If it has reached 0.000, we accept hypothesis (H3), and this means that there are obstacles to implementing green practices in universities. This may

be due to several reasons, including: the lack of a clear sustainability strategy, in addition to insufficient supervision by the responsible authorities

Discussion:

The aim of this study was to clarify the effect of adopting green practices in reducing costs. Three hypotheses have been proposed besides the results of the study, there was evidence of differing attitudes towards the application of green practices. This position is in agreement with H1.

This means that employees who believe it is important to implement green practices will be more willing to implement green initiatives at work.

Like recycling, using video conferencing instead of travel, using environmentally sustainable transportation, conserving energy, using green (renewable) electricity, using recycled paper and printing on both sides. In other words, employees with positive attitudes toward a particular pro-environmental behavior are more likely to intend to carry out that behavior (Bouarar A. C & Mouloudj, 2021.)

Moreover, employees who have a positive attitude, usually have a direct positive impact on their intentions (Ajzen, 1991). However, found that attitudes toward energy saving were not related to employees' intentions to conserve energy at work.

In line with the study results, there was evidence that the application of green practices affect cost reductions at the university. This result is consistent with H2. That demonstrates and influences how employees interpret information, and appears to play a key role in shaping the intent to adopt green practices, and voluntary behavior that costs the university zero real costs.

We consider this result to be reasonable It is widely known that those who have knowledge are different from those who lack it between knowing something and not knowing it, like the difference between light and darkness, Because knowledge helps to discern and understand facts and to overcome ignorance, thus correcting misinformation, the employee's knowledge of environmental issues leads to raising his level of knowledge.

Awareness of environmental risks, and this would, in general, generate a positive attitude towards Environmental protection, employees know what costs they can reduce with just a simple matter The behavior of reducing electricity consumption, may encourage them to adopt energy saving Thus, it is undoubtedly the process of spreading knowledge within organizations It plays a pivotal role in the willingness and willingness of employees to acquire the necessary knowledge Environmental Behavior Adoption (Bouarar A. C & Mouloudj, 2021.).

Conclusion :

Through what we discussed in the subject of the impact of the idea of using green practices to reduce the cost, we have come to the conclusion that green practices can be applied to administration and universities. These green practices, although their administrative effects and work are being researched, tested and developed, There are many methods and ways to adopt them, but the factis that by transferring administration from logical administrative thinking to green practice and establishing green factors, they are applied without knowing or ignoring their application, limited to reducing costs, but in many other areas.

Through the study we find these results:

- Respondents have different attitudes towards the implementation of green practices in universities.
- The implementation of green practices will affect the cost reduction of universities.
- The relative importance of the challenges (obstacles) to implementing green practices in universities varies

Future Recommendations:

-The impact of green practices on financial performance

-The impact of green innovation practices on firm value.

-The impact of green investment on financial performance

Referrals and references:

- Abubakar I.R., A.-S. F. (2016). Students' Assessment of Campus Sustainability at the University of Dammam, Saudi Arabia. Sustainability,. Vol. 8, No. 1, pp. 1-14.
- Ahmed Chemseddine Bouarar, S. M. (2021). Using the Theory of Planned Behavior to Explore Tourist's Intention to Stay in Green Hotels. 12.
- Ajzen, I. (1991). The theory of planned behavior. Organizational Behavior and Human Decision . 179–211. .
- Al-Qaisi, A. J.-K. (2011). Synthesis, characterization of acrylamide grafted chitosan and its use in removal of copper(II) ions from water. *Carbohydrate Polymers*, 495-500.
- Ambec & Lanoie, S. C. (2013). *The Porter Hypothesis at 20: Can Environmental Regulation Enhance Innovation and Competitiveness?* Consulté le september 20, 2022, sur https://www.journals.uchicago.edu/doi/abs/10.1093/reep/res016?journalCode=reep
- Azeem, B. A. (2017). green management concept and strategie. *National Conference on Marketing and Sustainable Development october 2017*, 688-702.

- Bouarar A. C & Mouloudj, K. (2021.). Using the Theory of Planned Behavior to Explore Employees Intentions to Implement Green Practices. *Dirassat Journal Economic Issue,*, Vol. 12, No. 1, pp. 641–659.
- Bouarar and Mouloudj. (2021). Using the Theory of Planned Behavior to Explore. *Dirassat Journal Economic Issue*, PP :641 -659.
- Daly Herman. (1996). *Beyond Growth.* Boston, MA: Beacon Press.
- Herman, D. (1991). *Steady-State Economics: with new essays island press.* Washington: Second Edition with New Essays.
- Kautto, p. (2006). new instruments-old prectices? the implications of environmental management systems and extended producer responsabilitefor design for the environmental. *business strategy and the environment*, 15 (6) 377-388.
- Khan, S. A. (2019). *Global Perspectives on Green Business Administration and Sustainable Supply Chain Management.* Tsinghua University, China.
- Leblanc, R. (2019, October 15). *29 Cost-Saving Sustainability Ideas for Businesses Going green doesn't have to cost you.* Retrieved octomber 1, 2022, from https://www.liveabout.com/29-cost-saving-sustainability-ideas-for-businesses-4097466
- Moulouj Bouarar, K. a. (2021). Using the Theory of Planned Behavior to Explore Tourist's Intention to Stay in Green Hotels. 511-522.
- Moulouj, k. (2021, AVRIL 01). Chapter Three: Environmental Accounting (Green). *Lectures on contemporary accounting troubles scale*. Medea, Faculty of Economic Sciences, Management Sciences and Business Sciences, First year Master of Accounting major, algeria: Medea University -.
- Moulouj, k. (2021, AVRIL 01). Chapter Three: Environmental Accounting (Green). *Lectures on contemporary accounting troubles scale*. Medea, Faculty of Economic Sciences, Management Sciences and Business Sciences, First year Master of Accounting major, algeria: Medea University -.
- Thoo Ai Chin, H. H. (2015). Green Supply Chain Management Practices and Sustainability Performance. *American Scientific Publishers, Advanced Science Letters*, 1359-1362.
- Wimala M., A. E. (2016). Breaking through the Barriers to Green Building Movement in Indonesia: Insights from Building Occupants. *3rd International Conference on Power and Energy Systems Engineering,*, (pp. 469-474).