

Motivations for Shared Services to Employ Green Management Practices

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There has been a persistent demand by numerous stakeholders for green business practices due to the increasing awareness of environmental issues in the last few years. Many conferences, seminars, and campaigns have been held in order to educate business operators on the green concept, as well as the need to comprehend the prospects of going green. It is undeniable that green management practices may entail additional costs, however, industry players should acknowledge that green, or also known as environmental management, is able to provide useful information needed to improve performance that leads to sustainable development. This study examines the level of implementation of green management practices and motivations for shared services centres (SSCs) to go green, as well as to discover the relationships between the motivations and green management practices among SSCs. These motivations refer to environmental regulations, environmental voluntary reporting, environmental training, managerial perception and the economic benefits of green management practices. Built on the stakeholder theory, data was collected by means of a questionnaire survey. The findings exposed that SSCs' green management practices are at a low level. Furthermore, environmental training and environmental voluntary reporting are found to be strong motivations for SSCs to employ green management practices.

Keywords: *Green management practices, Environmental management practices, Shared services centres, Motivations, Stakeholder theory.*

Introduction

The concept of going green has received overwhelming attention amongst regulators, environmentalists, and societies from across the globe. The Malaysian Government, through the Ministry of Energy, Science, Technology, Environment, and Climate Change (MESTECC), has made a pledge towards sustainable economic growth; a commitment to preserve the environment via education to create awareness and enforcement towards a pollution-free environment, leading climate change adaptation and establishing mitigation measures in order to ensure the nation's resilience and to create new growth opportunities (<https://www.mestecc.gov.my>). Several factors have been identified as important catalysts in forcing the business community towards improved environmental performance. Stakeholders consistently pressure for a more ethical and responsible business conduct and demand corporations to come out with an actionable plan for a greener and healthier environment.

To date, there has been a growing emphasis among manufacturing firms (Jamil, Mohamed, Muhammad, & Ali, 2015), higher learning institutions (Chang, 2013), public local entities (Ribeiro, Aibar-Guzman, & Monteiro, 2016), and the hotel industry (Nyide & Lekhanya, 2016) on the need to address environmental management. These studies collectively proved that the firms had made positive progress in terms of developing and applying management practices and tools focussed on improving their environmental performance by integrating environmental considerations into their management decision-making processes.

In many developing countries like Malaysia, the level of implementation of green practices is considerably minimal among organisations (Jamil et al., 2015). Regrettably, very little is known about the green practice among Shared Services Centres (SSCs) in Malaysia. In addition, managers of firms also fail to see the advantages of enhancing environmental performance and reducing environmental impacts (IFAC, 2005). Thus, to gain better insights and to fill in the void, the extent of green management practices (GMP) and motivations for shared services centres (SSCs) to go green among SSCs is deemed necessary.

In a book entitled 'Essentials of Shared Services', Bergeron (2003) defines the Shared Services Industry (SSI) as a strategy to transform business functions into a semi-autonomous business unit in order to facilitate efficiency, value generation, cost savings, and improved service for customers. On the other hand, Amiruddin, Aman, Auzair, Hamzah, and Maelah, (2013) referred to SSC as an arrangement that provides services to the clients who are other independent business units within the same company group. Shared services integrate business operations, processes, and services to internal customers at a lower cost but at a higher quality in meeting their goal in improving customers' satisfaction and enhancing organisational value (Ma, 2015). Shared services also avoid the duplication of costly

processes and redundant tasks, thereby increasing organisational efficiency entirely (Wang & Wang, 2007).

As mentioned in the Shared Services Outsourcing Network Analytics' data, currently there are 229 captive or hybrid SSCs in Malaysia (Shared Services and Outsourcing Network, 2018). The majority of these SSCs are located in Kuala Lumpur, Selangor, Cyberjaya, and Penang. Some shared services divisions that are presently in existence include banking, financial services, insurance, transport and logistics firms (Iskandar Malaysia, 2019). Focussing on high value Finance and Accounting (F&A) services, Malaysia is ranked as the world's third most attractive location for shared services (Shared Services and Outsourcing Network, 2018) to boost its presence in the global shared services market (Aman & Aminuddin, 2015). In relation to this, the study attempts to enhance green management's body of knowledge, specifically targeting environmental practices by SSCs.

The main aim of this paper is to examine the level of implementation of GMP and motivations for shared services centres (SSCs) to go green, as well as to discover the relationships between the motivations and green management practices among SSCs in the Klang Valley, Malaysia. The key motivational factors covered in this paper consist of environmental regulations, environmental voluntary reporting, environmental training, managerial perception and economic benefits of green management practices. It is hoped that the findings of this paper will raise positive awareness for SSCs on the importance of adopting appropriate green management practices, which are crucial for SSCs to attain sustainable development.

The rest of the paper is organised as follows; the next section of this paper briefly reviews the related literature on green management practices, and stakeholder theory that is adapted in this study, as well as the identified motivations for implementing green practices. Additionally, the development of hypotheses are explained in the same section. The third section then describes the research methodology. The fourth section contains the data analysis and reported findings. Lastly, the final section explains the conclusions and limitations of the study.

Literature Review and Hypotheses Development

Green Management Practices

The environmental management is another name for green management practices (GMP). This type of management practice concerns the incorporation of environmental objectives and strategies in an organisation. One of the many definitions of green management is "the equipment, methods and procedures used in the production, product design and product distribution mechanisms which assist to save the consumption of energy and natural

resources, minimise the environmental problems caused by human activities as well as to protect the natural environment” (Lopez-Gamero, Molina-Azorín, & Claver-Cortes, 2011). Most companies in developed nations now choose to disclose the impact of their activities on the environment (Sultana, 2017). The cost of environmental activities has an impact on a company’s profit, which will then be disclosed by financial accounting. The information provided by the environmental accounting furnishes data which emphasise on both the contribution of natural resources to economic well-being and the costs imposed by pollution or resource degradation (Sultana, 2017). It is worthy to note that there are two types of environmental information; physical and monetary. This information is vital as different stakeholders require both kinds of information (Jalaludin, Sulaiman, & Ahmad, 2011). The physical environmental information shows the impact of company-related activities on the environment, such as the use, flows and rates of energy, water, and materials, including material wastes (IFAC, 2005). On the other hand, monetary environmental information is the monetised amount of this information, such as environment-related costs, earnings, and savings.

The green reporting that encompasses the earlier mentioned information is an important medium of a company’s social and environmental responsibility. Moreover, it is useful for managers to form the decisions made relating to the environment and its protection (Masud, Bae, & Kim, 2017). Due to this growing concern, many business leaders are actively involved in numerous green initiatives to ensure sustainable development.

Stakeholder Theory

There are several reasons why companies implement green management practices (GMP). Stakeholder pressure is the main factor that motivates companies toward more advanced environmental management (Jabbour, Teixeira, & Freitas, 2012; Molina-Azorín, Claver-Cortés, López-Gamero, & Tari, 2009). According to the stakeholder theory, an organisation’s financial performance depends on its sound and faithful relationship with stakeholders (Masud et al., 2017). Thus, the stakeholder theory has been commonly and widely used as a rationale underlying the adoption of GMP and its disclosures.

Stakeholder theory implies that the business interacts with a number of ‘actors’ in the environment (Donaldson & Preston, 1995; Jerry, Peter, & Bukar, 2015). Those ‘actors’ or group of individuals are called stakeholders. They can be investors, employees, political groups of customers, communities, media, employer’s trade association, suppliers, government and many more. The stakeholders to the business are individuals who can affect or are affected by the achievement of a company’s objective (Freedman & Reed, 1983; Jerry et al., 2015). This theory speaks about value creation and how to manage business effectively (Masud et al., 2017). Khan et al. (2011) discovered that the socially irresponsible operation of

business can lead to a negative influence on an organisation's financial and non-financial performance, such as share prices, image and brand reputation. This occurs due to customers being very keen to know about an organisation's social responsibility, and social investment, as well as corporate social responsibility (CSR) performance. This explains that effective management is directly associated with good governance, while at the same time it warrants stakeholder expectation from the organisation.

Businesses are required to comprehend that a sound and trustworthy relationship with its various stakeholders will facilitate business survival and financial success in the long run (Masud et al., 2017). Therefore, companies are strongly encouraged to produce reports such as annual reports, websites, brochures, and CSR or sustainability reports consisting not only financial information but also environmental issues to its stakeholders. Due to that, the stakeholder theory is considered as the most appropriate theory to study the motivations for shared services centres (SSCs) to go green and to discover the relationships between the motivations and green management practices among SSCs.

Motivations for Green Management Practices (GMP)

This study examines five key motivations for SSCs to go green. The five motivations are identified as environmental regulations (Moorthy, Yacob, Chelliah, & Arokiasamy, 2012; Ye & Wang, 2018), environmental voluntary reporting (KaoDui, Muyun, & Mandella, 2019; Passetti, Cinquini, & Tenucci, 2018), environmental training (Daily, Bishop, & Massoud, 2012; Sarkis, Gonzalez-Torre, & Adenso-Diaz, 2010; Zaid, Jaaron, & Talib Bon, 2018), managerial perception (Yacob & Moorthy, 2012; Yang, Han, Zhou, & Yuan, 2015), and the economic benefits of green management practices (Moorthy et al., 2012).

Environmental regulation and GMP

In order to promote an environmentally sound and sustainable development, the Government of Malaysia, through the Department of Environment (DOE), has established the necessary legal and institutional arrangements, such that environmental factors are viewed at the early stages of project planning (Department of Environment, 2010). The set of guidelines, which are meant primarily for investors, business managers, and their consultants, sets out Malaysia's environmental policy objectives and explains the environmental requirements for the planning of industrial development projects in Malaysia. It also furnishes facts on the applicable legislation and details approaches for acquiring appropriate approvals from the Department of Environment, the regulatory agency which administers the Environmental Quality Act, 1974 (EQA) (Department of Environment, 2010). The main purpose of this initiative is undertaken by the government to reduce the negative environmental impact and improve environmental quality.

Environmental regulations have been regarded as effective ways to lessen the impact of the negative effects of economic production on the natural environment (Ye & Wang, 2018). Furthermore, green innovation and practices can save resources and reduce environmental pollution by improving production efficiency, saving energy, and reducing emissions. In the long run, a positive effect on the green growth of the economy is expected. On the contrary, the findings from a study conducted by Feng and Chen (2018) witnessed that the different types of environmental regulation on industrial green development in certain provinces in China were not entirely successful. Their studies proved that it was challenging to promote industrial green transformation by administrative environmental regulation. Thus, based on the above discussion, it can be hypothesised that:

H1: There is a positive relationship between the existing environmental regulation and GMP.

Voluntary environmental reporting and GMP

Voluntary environmental reporting or also known as sustainability reporting, refers to the information associated to a company's past, present and future environmental management and overall performance voluntarily communicated by businesses to stakeholders via various mediums (Berthelot, Cormier, & Magnan, 2003; Passetti, Cinquini, & Tenucci, 2018). It consists of non-financial information, and its implementation can be considered as a form of accounting change. Voluntary disclosure is a means to communicate to stakeholders on sustainability efforts undertaken and achieved by firms. This takes place when voluntary disclosure is associated with the internal environmental activities implemented, and the performance is communicated transparently (Qian & Schaltegger, 2017). Conversely, information reported by firms would portray that they are interested in sustainability.

There are many factors that influence voluntary environmental reporting. Herremans and Nazari (2016) exhibit that reporting traits are related to the firm's stakeholder engagement strategy. The voluntary reporting and its integration with internal environmental management is a tool for organisational change which is influenced by managerial attitudes, stakeholder relationships, board and employee responsibility, and information systems. A study done by Passetti et al. (2018) posited that when environmental management accounting and voluntary environmental disclosure is implemented, the environmental aspects were more integrated within companies, therefore, proving that a more structured integration of sustainability elements within-firm values had taken place. Staden and Hooks (2007), and Passetti et al. (2018) also discovered that voluntary environmental reporting is positively correlated with the adoption of green management practices.

Hence, based on the discussion on previous literature, it can be hypothesised that:

H2: There is a positive relationship between voluntary environmental reporting and GMP.

Environmental training and GMP

According to Teixeira, Jabbour, De Sousa Jabbour, Latan, and De Oliveira (2016), green human resource management practices should include green or environmental training. Green training is defined as a process of on-the-job training and continued education designed to achieve corporate environmental management objectives (Daily et al., 2012). Green training is a type of training related to environmental topics and is deemed necessary to enable all staff to assimilate the company's performance with environmental challenges and issues (Teixeira et al., 2016). Many recent studies suggest that environmental training is positively associated with the greening of corporations around the world. Sarkis et al. (2010) discovered that green training was relevant to the implementation of environmental management practices in Spain.

Additionally, researchers claimed that environmental training is positively related to the evolution of environmental management in firms (Jabbour, 2016) and is vital for a green economy (Jackson, Randall & Jiang, 2014). Effective employee training will facilitate establishing a firm's correct environmental attitude that is required to improve a firm's performance in sustainable development (Teixeira et al., 2016). Thus, based on the discussion, the following hypothesis is formed:

H3: There is a positive relationship between environmental training and GMP.

Managerial perception towards GMP

A few researches have proven that there are relationships between top management's perceptions of environmental issues and the choice of environmental management practices (Lopez-Gamero et al., 2011). A study done by Sharma (2000) revealed that a positive relationship exists between upper management's perceptions of environmental matters and the adoption of proactive green management practices. He further added that managerial perceptions of environmental issues can portray as external and internal factors that influence environmental decision-making and these factors can be considered in order to implement a green management strategy.

SME managers are often found to have little awareness of management practices related to environmental and social sustainability (Gerstenfeld & Roberts, 2000; Johnson, 2015). This can be explained through a model developed by Rogers (1995), known as the five stages that

most enterprises will experience in the implementation of organisational innovations, which in this case refers to green or sustainability management tools. The second stage is the attitude formation, where managers can develop attitudes and perceptions towards the GMP tools. These attitudes can be influenced by technological, firm and/or managerial characteristics (Hsu & Cheng, 2012). Managers can develop positive or negative attitudes regarding GMP tools based on their beliefs on the outcome from the GMP implementation and firm situations (Johnson, 2015).

Subsequently, Lopez-Gamero et al. (2011) are of the opinion that stakeholders can influence managerial perception through pressure and cooperation. The pressure imposed by stakeholders may separate the company from the society, hence, could worsen its reputation, increase costs and reduce the shareholders' value. Moreover, the previous literature exhibited that many business managers have a rather weak perception on environmental management practices (Yang et al., 2015). This is because they believed that the exorbitant costs of environmental management practices must be expanded immediately, while the benefits can only be materialised in the future. Thus, a narrow-minded manager will tend to defer investments in GMP.

With the above-mentioned discussion, the following hypothesis is formed:

H4: There is a positive relationship between managerial perception towards GMP.

Economic benefits and GMP

GMP can be a major factor affecting business competitiveness through economic and strategic benefits (Molina-Azorín et al., 2009). It has been stated that improvement in GMP can lead to a multitude of benefits to businesses, including reduction in waste, cost-saving, greater customer satisfaction, higher employee's commitment, better quality products, enhanced company's reputation and a competitive advantage (Moorthy et al., 2012). Prior studies have shown a correlation between green practices of managers and organisation efficiency and profit (Naffizger, Ahmed, & Montagno, 2003).

Furthermore, financial value for firms can be created by sustainability efforts through increased revenues and lower costs. Revenues are enhanced through increased sales due to good company reputation, whilst costs can be reduced due to process improvements and reduce in regulatory fines (Molina-Azorín et al., 2009).

Some earlier studies have shown that environmental protection mainly entails excessive costs and others believed that environmental protection generally pays off, hence, is able to improve the firms' profit (Synnestvedt & Schaltegger, 2002). Although these scenarios

provide quantifiable economic gains, however, it is more challenging to estimate the long-term benefits that may occur due to the implementation of GMP (Moorthy et al., 2012). As evidenced in a study on Korean's small medium-sized entities (SMEs) in the manufacturing industry and conducted by Lee (2009), transforming entities into green companies demands heavier investments in technology development, employee training and redesigning company structure. Owners of SMEs feared that early investment for GMP becomes an extra costs-burden without providing substantial financial reward in the long run. This also means that companies will have lesser resources to increase productivity and will lose their firms' competitive advantage in the market.

Thus, based on the above discussion, it can be hypothesised that:

H5: There is a positive relationship between economic benefits and GMP.

Research Methodology

The overall research study was to examine the level of implementation on GMP and motivations for shared services centres (SSCs) to go green, as well as to discover the relationships between the motivations and green management practices among SSCs in the Klang Valley, Malaysia. To do so, this study has adopted an electronic survey method through an online questionnaire for data collection purposes. The questionnaire was constructed based on the instruments derived from previous related studies (Moorthy et al., 2012; Passetti et al., 2018; Yacob & Moorthy, 2012; Ye & Wang, 2018; Zaid et al., 2018). Based on a random sampling method, a total of 220 formal questionnaires were given out, and 99 questionnaires were received with 89 valid, which represented a 40.5 per cent response rate. The respondents were from various departments of the SSCs and had a professional background. The low response rate was expected, despite the increased awareness of green or environmental management practices. Previous environmental management studies among Malaysian manufacturing firms had also recorded a low acceptable response of 32 per cent (Jamil et al., 2015) and 8 per cent (Jalaludin et al., 2011), respectively.

Three main sections are included in the online questionnaire. The first section requires respondents to indicate the extent of GMP practices in their firms. Whilst, the second section requires the respondents to select on a scale of one (strongly disagree) to five (strongly agree) regarding the motivations of factors influencing green practices as adopted by the study of Moorthy et al. (2012). The last section gathers information regarding companies' demographics.

Analysis of Findings & Discussion

Motivations for SSCs to Go Green

Adapting from the study of Moorthy et al. (2012), the first section of the questionnaire evaluates the level of the respondents' firm's implementation on green management practices (GMP) and their level of agreement about their firms' motivations to go green. The GMP considers both monetary and physical environmental information. This information and its evaluation can provide an assessment of the organisations' ability to use the information in daily operations and the level of disclosure in their annual reporting.

Table 1 shows the green management practices as well as factors influencing the practices. The mean score for GMP is 3.17, which indicates that most SSCs in Malaysia have considerably low green management practices and are not at an encouraging level. This somewhat shows that employees in SSCs are either unaware or unlikely to take part in the company's green management practices, even though their company already has an EMS certificate. With regards to the motivations influencing green practices, the economic benefits factor records the highest mean score (3.936), followed by managerial perception (3.832), environmental regulation (3.266), voluntary environmental reporting (3.214), and environmental training (2.980). This means that most of the respondents agree that by implementing sound green practices, companies can have a more efficient and cost-effective use of natural resources, cost-effective reduction of pollutant emissions and are able to reduce the external societal costs related to industry pollution, such as the costs of environmental monitoring, control and remediation, as well as public health costs. A similar study by Molina-Azorín et al. (2009), and Moorthy et al. (2012) also revealed that economic benefits were the biggest influence on the implementation of green practices.

Table 1: Overall result of descriptive analysis for green management practices and motivations to go green (N=89)

	Mean	Std. Deviation
Green Practices (PEMA & MEMA)	3.170	0.99174
Environmental Regulation	3.266	0.96463
Voluntary Environmental Reporting	3.214	1.10239
Environmental Training	2.980	1.118
Managerial perception	3.832	0.71712
Economic Benefits	3.936	0.86356

The Relationship between Green Management Practices and Motivations to Go Green

Table 2 below exhibits the correlation matrix between the five IVs (environmental regulation, voluntary environmental reporting, environmental training, managerial perception, and economic benefits) and DV (green management practices). The distribution of data in this study is not normal, thus, results from the Spearman’s rho correlation is analysed. According to Spearman’s rho correlation in Table 2, it portrays that the correlation between the five IVs and DV are significant positive with correlation of 0.541 (environmental regulation), 0.489 (voluntary environmental reporting), 0.568 (environmental training), 0.343 (managerial perception), and 0.263 (economic benefits). The result indicates that there is a large correlation between environmental regulations and green practices and environmental training and green practices, thereby suggesting a strong relationship between environmental regulations, environmental training, and green practices. The result also shows that there is a medium correlation between environmental voluntary reporting and green practices and managerial perception and green practices, which describes a moderate relationship between environmental voluntary reporting, and managerial perception and green practices. Only a small correlation exists between economic benefits and green practices.

Table 2: Correlation analysis between green management practices and motivations to go green (N=89)

	Green Practices
Environmental Regulation	0.541**
Voluntary Environmental Reporting	0.489**
Environmental Training	0.568**
Managerial Perception	0.343**
Economic Benefits	0.263*
**. Correlation is significant at the 0.01 level (2-tailed). *. Correlation is significant at the 0.05 level (2-tailed).	

The correlation analysis alone is insufficient to conclude the relationship between the variables; hence, regression analysis is deployed to better explain the associations. Table 3 below shows the regression model is significant ($p < 0.01$, $F = 14.035$) and has an adjusted R^2 of 45.8 per cent. The results posit that voluntary environmental reporting is significant at $p < 0.10$, while environmental training is significant at $p < 0.01$, and is positively associated with the implementation of green practices. This proves that environmental voluntary reporting and environmental training are found to be strong motivations for SSCs to employ green management practices. Unfortunately, the results for environmental regulation, managerial

perception, and economic benefits do not contribute significantly to green management practices. Thus, only H2 and H3 are supported and accepted. These findings are alike the findings discovered by Passetti et al. (2018), and Teixeira et al. (2016).

Table 3: Regression analysis of environmental training, regulation, voluntary reporting, managerial perception, and economic benefits

	Standardised Coefficients (beta)	t	Sig.
Environmental Regulation	0.094	0.648	0.519
Voluntary Environmental Reporting	0.249	1.753	0.083
Environmental Training	0.353	2.795	0.006
Managerial Perception	0.184	1.213	0.229
Economic Benefits	0.038	0.248	0.805

$p < 0.01$, $F = 14.035$, $R^2 = 0.458$

Conclusion & Limitations to the Study

This study determined the extent of the level of implementation on GMP and motivations for shared services centres (SSCs) to go green, as well as to discover the relationships between the motivations and green management practices among SSCs in the Klang Valley, Malaysia. The motivations included in this study refer to environmental regulations, environmental voluntary reporting, environmental training, managerial perception, and the economic benefits of green management practices. The findings revealed that most SSCs in Malaysia have low green management practices. This could possibly be due to the lack of awareness on environmental management (Johnson, 2015) and/or employees' perception that green practices often relate to extra costs-burden for the firm, thus, reduces profitability and are no guarantee for a long term financial reward (Lee, 2009). Furthermore, companies may need to effectively communicate the environmental policy awareness and importance of green practices which will result in the organisation's sustainable development and to ensure stakeholders' well-being.

With regards to the motivations influencing green practices, the economic benefits' factor records the highest mean score (3.936), followed by managerial perception (3.832), environmental regulation (3.266), voluntary environmental reporting (3.214), and environmental training (2.980). The research findings also discovered that there was a large correlation between environmental regulations (0.541) and green practices and environmental training (0.568) and green practices, thereby suggesting a strong relationship between environmental regulations, environmental training, and green practices. Furthermore, in order to further strengthen the findings, a regression analysis was conducted to investigate the relationship between green management practices and motivations to go green. The study revealed that only environmental voluntary reporting and environmental training are significantly and positively associated with the implementation of green management practices. In other words, the importance of green training and being responsible to inform the stakeholders of the company's plans, actions and performances achieved will positively affect the company's drive to implement green management practices. Hence, only H2 and H3 are supported and accepted. This is in a similar vein to studies done by Passetti et al. (2018a) and Teixeira et al. (2016). Unfortunately, there was no evidence to support H1, H4, and H5.

It is noteworthy to acknowledge that green practices or environmental sustainability should be championed by every business entity and various authorities. The government, specifically the Ministry of Energy, Science, Technology, Environment, and Climate Change and policymakers, have been actively involved to continuously enhance the awareness and instil the disciplined practice of green practices in SSCs. However, proper guidelines and training needs to be carried out for all level of employees. The Inland Revenue Board of Malaysia could promote a tax incentive in order to stir up interest among SSCs to adopt effective green practices. Professional bodies, namely the Malaysian Institute of Accountants (MIA) and the Institute of Engineers Malaysia (IEM), could take on a more aggressive role in promoting green practices among accountants and engineers as well as convey the benefits of having efficient environmental cost management. Learning institutions, such as schools and universities, can play their part by educating and nurturing students to becoming competent future leaders that safeguard environmental sustainability.

Like any empirical study, this study has its limitations. Firstly, this research was only conducted to a very few SSCs in the Klang Valley, Malaysia. Hence, reducing the generalisability of the findings but nevertheless providing interesting insights into the Malaysian SSCs context only. Next, the results are descriptive in nature and may not be able to explain the full extent of green management practices adoption and its relationship with the abovementioned motivations. This study would like to call for more appropriate approaches, such as a comparative case study and experimental designs of companies operating in environmentally sensitive and non-sensitive industries, to deepen the understanding of green



management practices. This paper also suggests that future research should include employees from every department and look into other industries for a more reliable result.

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