

ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

CUSTOMER SATISFACTION AND SALES PERFORMANCE OF ORGANIC PRODUCTS WITH(A STUDY WITH SPECIAL REFERENCE TO COIMBATORE DISTRICT)

Mrs. Smrithi K. S Assistant Professor, Department of Business Administration with CA, Hindustan College of Arts and Science, Coimbatore -641028

K. Lalitha Parameshwari, Assistant Professor, Department of Commerce with Accounting and finance, Hindustan College of Arts and Science, Coimbatore -641028

Abstract

Organic products assume essential part in everyday life. The present current world is an integral part of organic products. Buyers are increasingly worried about condition and their wellbeing. In this manner, they are starting to change their propensities for utilization and are requesting organicer products whose fabricate has minimal effect on the earth. Organic products join organic ideas in the assembling and utilize return procedure of these products while enabling the products to meet a similar assembling directions. Organic products are the products which are feasible, without the utilization of pesticides, made with reused materials and basic bundling. In this way, organic customers can be characterized as the individuals who concentrate on the buy and utilization process particularly as it identifies with the creation procedure and the transfer of products, and additionally their effect on the natural condition. In a wide sense, organic shoppers mean buyers who have obtained organic products and who have endeavored to limit the effect of these products on the earth. It is additionally essential to take note of that the requests of conventional and organic markets are very unique. Organic promoting has stressed an adjust of value, capacity, cost and comfort with minimal effect of these products on the earth.

1.1 INTRODUCTION TO THE STUDY

Accomplishing natural maintainability for the worldwide sustenance framework has been distinguished as an amazingtest during the current century. Research has distinguished that one of the best dangers to maintainability is ordinary modern horticulture because of the high vitality and material cost it requires to work. There is a developing assemblage of research rising crosswise over different orders devoted to finding the best approaches to change the nourishment framework. A standout amongst the most encouraging choices proposed is the creation of sustenance utilizing organic techniques. An expanding number of buyers are communicating the expanding number of purchasers are communicating their worries about individual wellbeing and the natural effect by searching out organically delivered nourishment. An organic item is delivered by techniques that agree to the measures of organic materials. Guidelines fluctuate around the world, however organic cultivating as a rule highlights rehearses that endeavor to cycle assets, advance biological adjust, and save biodiversity. Associations controlling organic products may limit the utilization of specific pesticides and composts in cultivating. As a rule, organic foods are likewise for the most part not handled utilizing light, modern solvents or engineered sustenance added substances. Many individuals have an assessment on whether organic sustenance is increasingly (or similarly or less) solid contrasted with customary nourishment. It might shock to realize that exclusive few logical examinations have tended to this inquiry straightforwardly. There are, notwithstanding, various examinations that look at the vitamin, mineral, cancer prevention agent substance of organic and traditional foods grown from the ground, or the unsaturated fat piece of organic and ordinary drain. The reason is that it is far simpler to gauge the vitamin substance of organic and customary natural product, than to quantify if it is possible that one is more advantageous. To quantify fitness, one would need a gathering of people eating just organic and another eating just ordinary nourishment, and afterward before long think about which assemble is more advantageous. Be that as it may, people are hard to control and members in such an examination may, for instance, not report their sustenance allow effectively. Considerably more essentially, there is no acknowledged method for measuring if a man is "sound".



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

The market for organic products expanding amazingly, the request of organic foods at family unit level vacillates and shaky over the time. To separate showcasing systems for balancing out this sustenance area it is imperative to find outabout purchaser's desires on organic foods and quality viewpoints. Results from as of late distributed research ventures show, that organic sustenance utilization isn't just identified with wellbeing perspectives or taste of the item itself however regularly to qualities, for example, philanthropy, environment, most profound sense of being and now and again joined with an option way of life. The greater part of the shoppers are new to organic cultivating and handling guidelines however they know about its focal highlights, for example, "concoction free", "confine free" or "characteristic" and see in this way an "or more" in sustenance quality, motivation to buy organic foods. The papertalk about if these customer's desires are met by the lawful system or rules for organic foods particularly to process. It can be reasoned that the directions must be changed such that practices, procedures and advances are all the more entirely prohibited which don't prompt an ensured quality claim of organic foods. The points of urging organic foods are-to energize adhering to a good diet and solid living.

These days designs, sustenance utilization are quickly changing towards the organic foods because of the natural issues, 'private' characteristics of products, for example, nutritive estimation of nourishment, medical problems and taste. Notwithstanding that, expanding nourishment wellbeing concerns seems to assume a key part coming about with the danger of foods which was exceedingly accessible in business sectors and overwhelmed by significantlymore terrifying amid the time of 1990s. Then again, the utilization of organic nourishment create is moderately connected with the cost dictated by the merchants because of its higher requests in its temperament. And furthermore, the cost is changed by the purchasers' inclination and fulfillment while contrasting and the customary foods which is amazingly higher than the real cost in all piece of the creation locales of organic nourishment. Organic create are costly among both organic and non-organic deliver customers, yet just nonpurchasers conclusion is as excessively costly. Thus, the cost is the essential reality and factor communicated by the most buyers on purchasing insignificant amount of organic nourishment products and embraced more on customary foods. Organic produces are created with the help of embraced naturally joined systems, by the methods for considering both last deliver and in addition the generation strategies which is amicable to the earth and guaranteed the innocuous effect to the human. With those perspectives, the nature of the organic products are more noteworthy identified with the ordinarily delivered products, since it has been confirm that organic products help keep a few wellbeing dangers.

This point of view might be significant from a thin shopper viewpoint on the grounds that the customer's decision is frequently centered around products with or without an organic name. Nonetheless, most researchers rather are expecting to comprehend the effect of various ranch administration frameworks on human wellbeing, creature prosperity, nourishment security and ecological supportability, with the long haul objective of creating economical sustenance frameworks, as opposed to choosing which of the as of now existing frameworks is "better". A few intergovernmental associations have made the improvement of manageable sustenance frameworks a high need. Manageable sustenance frameworks won't be made all over again. Policymakers should bolster the expansion in supportability of existing sustenance frameworks by new advancements and gaining from other nourishment frameworks around. Research assets, sponsorships and different instruments ought to be coordinated towards supporting this objective. Researchers ought to comprehend, create and assess these frameworks with the goal of making future maintainable sustenance frameworks. In such manner, contemporary organic and customary frameworks will fill in as certifiable extensive scale research centers. Albeit organic products are normal by definition, The term. "common" U applies extensively to foods that are negligibly handled and free of manufactured additives; simulated sweeteners, hues, flavors and other counterfeit added substances, development hormones, anti- toxins, stabilizers and emulsifiers. Most foods marked common are not subject to government controls past the directions and heath codes that apply to all foods.



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

1.2 STATEMENT OF THE PROBLEM

As the general public turns out to be increasingly worried about the wellbeing, dietary esteem, and natural impacts of their sustenance and its creation, it is critical that we pick up a comprehension of undergrads' observations and information of organically developed foods. It is likewise imperative that we discover how undergrads' observations and additionally information of "organic" sustenance products impact their purchasing choices. This data will possibly enable us to take care of the developing demand for organic foods and help agriculturists and farmers to accomplish the superior costs that can be accessible in that fragment of the business. General learning of organic deliver and marking prerequisites can likewise impact purchasing choices among buyers. On the off chance that buyers are uncertain of what the marks really mean, they might settle on choices that were unintended. For instance, the normal purchaser is probably going to see pork marked as "organic" and "regular" as a similar thing. Buyers may likewise accept that organic or normal, on account of meat, implies no hormones and no anti-infection agents. In this investigation, study respondents will be solicited to find definitions and prerequisites from terms, for example, "organic," "all-regular," "common," "confine free," "unfenced," "without pesticide," "anti-microbial free," "sanshormone," and "RBST free."

1.3 OBJECTIVES OF THE STUDY

- > To know the awareness on organic products of consumers.
- > To study the reason influencing the consumers in the choice of their organic products.
- ➤ To analyze the pattern of purchase with respect to organic products.
- ➤ To know the satisfaction level of consumers regarding organic products.
- ➤ To identify the challenges faced while purchasing and consuming the product.

1.4 RESEARCH METHODOLOGY

Research methodology is a way to systematically solve the research problem. It is a science of studying how research is done scientifically. It explains the various steps that are generally adopted by a researcher in studying his/her problem and also why a particular method or technique is being used, so that the research results are capable of being evaluated by the researcher himself or by others.

Research Design

The research design refers to the overall strategy that the researchers choose to integrate the different components of the study in a logical way ensuring the research problem. This includes collection, measurement and analysis of data. The design used in the study is descriptive type of research where the researcher has no control over the variables.

Pilot Study

A pilot study was carried out before collecting the original data. For this purpose a structured questionnaire was developed and distributed to the five consumers of organic product. From the pilot study, few changes were made in the questionnaire and finally a well structured questionnaire was developed for the study.

Source of Data Collection

To accomplish the objectives of the study, the researcher had to depend on both the primary and secondary data:

- ✓ **Primary data** In this research the primary data was collected by means of a structured questionnaire.
- ✓ **Secondary data** Data which have already gone through the process of analysis earlier is referred to as secondary data. The secondary data was collected from the books, journals, published and unpublished reports, company records, website, magazines etc.

Area of study

The study area is limited to Coimbatore city only. Coimbatore is known as "Manchester" of south



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

India". It is one of the most industrialized towns of Tamil Nadu.

> Period of study

The study is confined to the period from January to August 2020.

> Sample Size and Design

The sample size of research is 250 respondents, 150 were households working in private and 100 were working in government sector. For the purpose of identifying the respondent's convenience sampling method was followed.

1.5 STATISTICAL TOOLS FOR ANALYSIS

The collected data have been analyzed with the help of statistical tools such as:

- > Percentage analysis
- > Chi-Square analysis
- > Weighted mean Rank
- > Kendall's co-efficient of Concordance
- ➤ Mean score analysis
- ➤ Analysis of variance (ANOVA)

II. REVIEW OF LITERATURE

Basha MB and Shamsudin MF(2017)1 brought up the mindfulness about organic sustenance has been expanding among the shoppers in UAE. Individuals are demonstrating more enthusiasm for buying organic nourishment. This examination is to distinguish, what are the variables that impact the customers to buy organic in the Abu Dhabi. The audit of the writing has demonstrated that extensive variety of elements is turned out to be pivotal to affecting purchasers to display uplifting mentality towards organic foods. As a result of the union of unmistakable and late writing, an arrangement of variables have been recognized that are critical for inspiring purchasers which included wellbeing cognizance, natural components, security concern and comfort and cost. The primary point of this observational investigation is dissecting the significance that buyers have towards the elements that impact their state of mind toward organic foods. The investigation proposes that state of mind toward organic is anticipated by factors like wellbeing awareness, and ecological components. The other two components wellbeing concern and comfort and cost have non importance impacts towards purchaser demeanor. The information were gathered from an irregular example of around 47 shoppers who routinely buy organic nourishment. The consequences of the examination demonstrate that variables like wellbeing awareness and ecological concern have inspirational disposition.

Baisakhi Mukherjee (2017)2 features that organic products are delivered without the utilization of any synthetic fixings. They don't convey any debasements or toxin to cause wellbeing perils to human life and are dangers to natural quality. This examination intends to investigate the acknowledgment of the shoppers and their bits of knowledge towards organic products which thus will uncover the market potential and rising pattern of organic consumerism in the proposed territory of study. Essential information is gathered through online review through web-based social networking and gathering criticism through different methods for meet. The information is examined by utilizing fundamental research devices accessible in Excel and SPSS and the conclusions are inferred totally on the premise of the analyst's translation and comprehension of the customer's reaction. The example for the information accumulation is chosen totally on the accommodation of the scientist and supporting the reason for the investigation. The specimen measure for the investigation involves hundred buyers of the proposed region. This examination will help organic advertisers to audit their showcasing procedures and analysts to recognize holes for top to bottom investigation in future.

S. Amudha, Dr. M. Kanagarathinam(2017)3 uncovers that organic nourishment and development isn't new to India, however the organic upheaval which has changed the example of sustenance utilization and development for couple of decades. Organic sustenance is winding up increasingly prevalent, as People search for approaches to carry on a more beneficial, without pesticides,



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

ecologically inviting, and practical way of life. The present investigation goes for examining the elements influencing inclination of shoppers for organic sustenance products. Utilizing an all around organized overview of 550 respondents covering the Coimbatore city, Tamil Nadu. Reasonable factual devices have taken after for investigation on shopper inclination.

III. PROFILE OF THE STUDY

Organic products related investigations were explored in the past part and an endeavor is made in this section to display the applied casing work or the hypothetical foundation which are basic for this examination. This structures the reason for investigation and elucidation of the information gathered. At that point essential information gathered are contrasted and the standard gave in the idea.

Challenges Of Organic Product Marketing

Actualizing organic showcasing won't be a simple employment. The firm needs to confront numerous issues while exchanging products of organic item like despicable market structure. Difficulties which must be confronted are recorded under

- 1. Organic product marketing needs more quantity of organic products to meet the demand of the larger section of the people.
- 2. The supplier of organic products ensures that they convince the customer about their organic product and their necessity in building good health but convincing the middle income Indian customers is a great challenge.
- 3. The profit from organic product is very low and the cost of cultivation is too high at present situation, the success rate of organic marketing is possible only in the long run. Organic marketing will be successful only in long run.
- 4. Many customers may not be willing to pay higher price for organic products which may affect the sales and interest of the cultivators.

ORGANIC FARMING IN INDIA

The approach and viewpoint towards horticulture and advertising of nourishment has seen a quantum change worldwide in the course of the most recent couple of decades. While prior the seasons and the atmosphere of a range figured out what might be developed and when, today the "market" figures out what it needs and what ought to be developed. The concentrate is currently more on amount and "external" quality (appearance) instead of inherent or healthful quality, likewise called "essentialness". Pesticide and other concoction buildups in sustenance and a general diminished nature of nourishment have prompted a stamped increment in different infections, principally different types of disease and lessened real resistance. This massive commercialization of farming has additionally had an exceptionally negative impact on the earth. The utilization of pesticides has prompted colossal levels of synthetic development in our condition, in soil, water, air, in creatures and even in our own bodies. Composts have a fleeting impact on efficiency however a more extended term negative impact on nature where they stay for a considerable length of time subsequent to draining and running off, debasing ground water and waterbodies. The utilization of crossover seeds and the act of monoculture have prompted an extreme danger to nearby and indigenous assortments, whose germplasm can be lost until the end of time. The majority of this is for "profitability". For the sake of developing more to encourage the earth, we have taken the wrong street of unsustainability.

IV. DATA ANALYSIS AND INTERPRETATION TABLE 4.43 COMPARISION BETWEEN MONTHLY INCOME AND ACCEPTANCE AND SATISFACTION TOWARDS ORGANIC PRODUCTS

H01: There is a significant difference between monthly income and acceptance towards purpose of organic products H02: There is a significant difference between monthly income and acceptance towards consumption of organic products



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

H03: There is a significant difference between monthly income and acceptance towards challenges of organic products

H04: There is a significant difference between monthly income and satisfaction towards organic products

Descriptives

| Descriptives | , | | 1 | T | | |
|--|-------------------------|-----|--------|----------------|--------|------|
| | | N | Mean | Std. Deviation | F | Sig. |
| | Below Rs.25000 | | 1.5336 | | 1 | Dig. |
| Acceptance towards purpose of organic products | | 223 | | .33388 | | |
| | Rs.25001-Rs.50000 | 22 | 1.3636 | .25269 | | |
| | Above Rs.75000 | 5 | 1.5000 | .00000 | 2.747 | .066 |
| products | Total | 250 | 1.5180 | .32727 | 2.777 | .000 |
| Acceptance towards consumption of organic products | Below Rs.25000 | 223 | 1.7018 | .23855 | | |
| | Rs.25001-Rs.50000 | 22 | 1.7105 | .29821 | | |
| | Above Rs.75000 | 5 | 2.2500 | .00000 | 12.519 | .000 |
| | Total | 250 | 1.7135 | .7135 .25325 | | .000 |
| Acceptance towards challenges of organic products | Below Rs.25000 | 223 | 1.9561 | .13671 | | |
| | Rs.25001-Rs.50000 | 22 | 1.9682 | .14924 | | |
| | Above Rs.75000 | 5 | 1.6000 | .00000 | 16.797 | .000 |
| | Total 250 1.9500 .14514 | | 10.777 | .000 | | |
| Satisfaction towards organic products | Below Rs.25000 | 223 | 1.8359 | .29188 | | |
| | Rs.25001-Rs.50000 | 22 | 2.0182 | .31417 | | |
| | Above Rs.75000 | 5 | 2.0000 | .00000 | 4.546 | .012 |
| | Total | 250 | 1.8552 | .29561 | 1.5 10 | |

Interpretation

H01: There is a significant difference between monthly income and acceptance towards purpose of organic products (0.066) as the level of significance is greater than 0.05.

H02: There is no significant difference between monthly income and acceptance towards consumption of organic products as the level of significant is lesser than 0.05 at 0.000. The respondents who earn above Rs.75000 (2.25) have higher impact towards consumption of organic products.

H03: There is no significant difference between monthly income and acceptance towards challenges of organic products as the level of significant is lesser than 0.05 at 0.002. The respondents who earn between Rs.25001-Rs.50000(1.96) have higher impact towards purpose of organic products

H04: There is no significant difference between monthly income and satisfaction towards organic products as the level of significant is lesser than 0.05 at 0.000. The respondents who between Rs.25001-Rs.50000 (2.01) have higher impact towards satisfaction with organic products.

KRUSKAL WALLIS TEST

TABLE 4.44 COMAPRISION BETWEEN GENDER AND ACCEPTANCE AND SATISFACTION TOWARDS ORGANICPRODUCTS

Ranks

| | Gender | N | Mean Rank |
|---|--------|-----|-----------|
| | Male | 123 | 118.15 |
| Acceptance towardspurpose of organic products | Female | 127 | 132.61 |
| | Total | 250 | |
| Acceptance towards consumption of | Male | 123 | 127.06 |
| organicproducts | Female | 127 | 123.99 |



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

| | Total | 250 | |
|---|--------|-----|--------|
| Acceptance towards challenges of organic products | Male | 123 | 114.33 |
| | Female | 127 | 136.32 |
| | Total | 250 | |
| Satisfaction towardsorganic products | Male | 123 | 116.28 |
| | Female | 127 | 134.43 |
| | Total | 250 | |

| Test Statistics ^{a,b} | | | | |
|--------------------------------|---|--|---|--------------------------------------|
| | Acceptancetowards puposeof organic products | Acceptance towards consumption of organic products | Acceptance towards challenges of organic products | Satisfactiontowards organic products |
| Chi-Square | 2.694 | .117 | 6.639 | 4.310 |
| df | 1 | 1 | 1 | 1 |
| Asymp. Sig. | .101 | .733 | .010 | .038 |
| a. Kruskal wallis test | | | | |
| b. (| Grouping Variable: G | ender | | |

Interpretation

The above table shows that there is no relationship between gender and Acceptance towards purpose of organic products (0.101), Acceptance towards consumption of organic products (0.733) as the level of significance is greater than 0.05.

There is a relationship between gender and acceptance towards challenges of organic products (0.010) and Satisfaction towards organic products (0.038) as the level of significance is lesser than 0.05.

V. FINDINGS, SUGGESTION AND CONCLUSIONFINDINGS

Comparison between monthly income and acceptance and satisfaction towards organic products H02: There is no significant difference between monthly income and acceptance towards consumption of organic products it shows that the respondents who earn above Rs.75000 have higher impact towards consumption of organic products.

H03: There is no significant difference between monthly income and acceptance towards challenges of organic products it shows that the respondents who earn between Rs.25001-Rs.50000 have higher impact towards purpose of organic products

H04: There is no significant difference between monthly income and satisfaction towards organic products it shows that the respondents who between Rs.25001-Rs.50000 have higher impact towards satisfaction with organic products.

KRUSKAL WALLIS TEST

Comparison between gender and acceptance and satisfaction towards organic products

There is a relationship between gender and acceptance towards challenges of organic products and Satisfactiontowards organic products.

Comparison between marital status and acceptance and satisfaction towards organic products

There is a relationship between marital status and acceptance towards consumption of organic products acceptancetowards challenges of organic products and Satisfaction towards organic products.

5.2 SUGGESTIONS

More discounts and promotional offers can be given to customers regularly to increase the sales of organic products which also leads to a high awareness towards organic farming as the customers are mostly not aware about organic products.

The variety of products can be increased in future period of time with the shops based on the



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

availability and the requirements of products can be given to persons who are farming organic products so that the volume can be increased with more customer base towards the store.

According to advertising efforts and effort endeavors focused at purchasers, organic nourishment makers and advertisers trust so. By investigating the characteristics of the normal sustenance buyer, these organizations and associations hone their showcasing procedures, teaching customers about the potential wellbeing, natural, and way of life benefits organic foods offer.

As of late, retail offers of organic foods have bloomed as shoppers have taught themselves about potential advantages related with purchasing organic. While ponders with respect to the risks of nonorganic foods are to a great extent uncertain, that hasn't kept the organic sustenance industry from fixing almost \$31.4 billion in deals in 2011, up from just \$3.6 billion of every 1997, as indicated by the Organic Trade Association. So exactly who is adding to this ascent in deals? Today, advertisers intensely put resources into look into that decides exactly who their crowd is by analyzing the mental conduct of the normal organic nourishment purchaser.

CONCLUSION

Organic products assumes essential part in everyday life. The present current world is an integral part of organic products. Buyers are increasingly worried about condition and their wellbeing. In this manner, they are starting to change their propensities for utilization and are requesting organicer products whose fabricate has minimal effect on the earth. Organic products join organic ideas in the assembling and utilize return procedure of these products while enabling the products to meet a similar assembling directions. A few customers see eating organic foods as an interest in their wellbeing. Cost is additionally a determinant in purchasing choices since organic sustenance ordinarily requires a top notch cost, be that as it may, the salary versatility for organic foods has been observed to be generally little. This study will look more specifically at college students' views towards organic food and how their knowledge influences their buying habits. The study will focus on decision-making factors such as price, availability, food-safety concerns, animal welfare concerns, and environmental impact concerns. The sample will be asked to estimate their average budgets over a period of time that is spent on organic foods. The mainobjective of the study is that study the reason influencing the consumers in the choice of their organic products and to analyze the pattern of purchase with respect to organic products.

For this purpose a sample of 250 was collected from the respondents who purchase organic products were percentage analysis, chi-square (Kruskal vallis), Weighted average, rank correlation and Anova were used as tools to analyse the data. Hypothesis was framed based on the demographic variables of the study and the factors related to level of acceptance towards organic farming. The conclusion is that there is a relationship between gender and acceptance towards challenges of organic products, marital status and acceptance towards consumption of organic products acceptance towards challenges of organic products and Satisfaction towards organic products. Gender and acceptance towards challenges of organic products and Satisfaction towards organic products. While taking decision factors related to level of acceptance towards organic farming the demographic factors should be taken for decision making process of the study. The variety of products can be increased in future period of time with the shops based on the availability and the requirements of products can be given to persons who are farming organic products so that the volume can be increased with more customer base towards the store.

REFERENCES

- 1. Ahmad, S. & Juhdi, N. Organic Food: A Study on Demographic Characteristics and Factors Influencing Purchase Intentions among Consumers in Klang Valley, Malaysia International Journal of Business and Management, 2010, Vol. 5(2), pp. 105-118.
- 2. A. Michael, Tarrant H., and Ken Cordell, "The Effect of Respondent Characteristics on General Environmental Attitude-Behavior", *Correspondence Environment and Behavior* vol. 29 no. 5



ISSN: 0970-2555

Volume: 53, Issue 11, No.3, November: 2024

September 1997; pp. 618-637.

- 3. Adamantios Diamantopoulos, Bodo B Schlegelmilch, Rudolf R Sinkovics, Greg M Bohlen, "Can socio- demographics still play a role in profiling organic consumers? A review of the evidence and an empirical investigation" Journal of Business Research Volume 56, Issue 6, June 2003, Pages 465-480.
- 4. Albino V., Balice A. and Dangelico R. M., "Environmental strategies and organic product development: an overview on sustainability-driven companies", Business Strategy and the Environment, 18,2009; pp. 83–96.
- 5. Aris Solomon and Linda Lewis, "Incentives and disincentives for corporate environmental disclosure", Business Strategy and the Environment, Volume 11, Issue 3, 2002; pp.154–169.
- 6. Azzone, G. and Manzini R., "Measuring styrategic environmental performance" Business Strategy and the Environment, Vol. 3, 1994; pp. 1-15.