

Marketing Mix AND Customer Satisfaction IN Its Role Toward Customer Loyalty Through Environmental Accounting Moderation

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Abstract: This study aims to investigate the effect of the marketing mix, and customer satisfaction on customer loyalty through the role of environmental accounting moderation in the form of a plastic bag diet policy on supermarket customers. This study conducted with to help of survey methods through questionnaires and interviews with 115 selected respondents. The results of respondents' answers have been valid and reliable and subsequently analyzed using structural equation modelling (SEM) modelling through SmartPLS 3.2.8 to answer empirical hypotheses. It found that the marketing mix, customer satisfaction and canton plastic dietary policies had a positive and significant direct effect on customer loyalty. Nevertheless, the plastic canting diet policy is not able to be moderation or weaken the relationship between the marketing mix of customer loyalty and the relationship between customer satisfaction and customer loyalty. This study also discusses theoretically and empirically as well as managerial implications based on research findings.

Index Terms: Marketing Mix, Customer Satisfaction, Environmental Accounting, Customer Loyalty, Plastic Bag Diet Policy

1 INTRODUCTION

Companies engaged in trade or distributors or retails are a force that can dominate the economy in Indonesia in general and trade in particular. Considering that in this trading business generally sells a variety of goods needs ranging from primary needs, supplements to the needs that classified as exclusive. In this situation, the existence of sales and buyers becomes essential because it will shape the power of supply and demand in a market that is long-term and relatively large and has an impact on a specific economic scale. In the era of 2010, the retail companies have developed rapidly, ranging from large and located in big cities, to be able to develop into a retail company with a relatively small scale to remote areas reaching all levels of society. Increasingly, the business is growing, and more and more branches are opening throughout the regions in Indonesia. That has also happened in the city of Samarinda, where the company's presence was represented by various retail stores that were widespread with various attributes in the city of Samarinda. The community welcomed these shops presence so that more and more choices for people to shop according to their tastes and abilities. At first, it went well and smoothly, where every expenditure that occurred, the buyer always got excellent service and was accompanied by the provision of plastic bags following the amount of shopping done. Provision of such plastic bags is free and included in the price of the items purchased. The consumers come from anywhere do not need to carry bags or the like to place and carry groceries so that everything looks comfortable and practical. On March 1, 2019, the Indonesian Retailers Association implemented a policy of a non-free plastic office in modern retailers.

The policy was born out the commitment of the association members was to reduce the waste resulting from the use of a disposable plastic office. This program is also a form of an invitation from retail associations to the public to be wiser in using plastic bags and at the same time, address the negative environmental impacts in Indonesia due to plastic waste. In line with the environmental accounting theory proposed by (Helvegja, 2001) wherein its development, accounting is not only limited to the process of financial accountability but also began to penetrate the area of environmental, social responsibility as a relatively new accounting science. Environmental accounting shows the real costs of inputs and business processes and ensures cost efficiency while also being used to measure quality and service costs. The main objective is to comply with environmental legislation to find efficiencies that reduce environmental impacts and costs. If the government targets to reduce 30 per cent of waste and the ability to handle waste up to 70 per cent in 2015, the application of non-free plastic bags in modern retailers can be the answer. The free momentum of the use of plastic bags still needs to be examined from various aspects of the interests of each party, namely the government, business people, and the community as well as the biggest consumers. Viewed from the government side, regulations governing the use of plastic bags need to refer to the distributive justice aspect. Where in this condition, one policy must be synergized in a more holistic and comprehensive policy package and not carried out partially. The government, as the mandate of the interests of all parties, holds full authority. Concerning the plastic bags are not free and the association policies, the government can support through binding regulations that applied in the chain of business management and upstream to downstream. It should note, that the policy of plastic bags is no longer free, do not just stop at the condition that people asked to pay, but the environment is still polluted because they still use replacement plastic bags with plastic-like materials and even longer to decompose. This policy is one of the government policies that has carried out through the Ministry of Environment and Forestry, which requires modern retail shops that still provide plastic bags to replace them using international standard plastic bags. That is one of the standard standards and must be following by retailers or business actors. For business people, the implementation of the "Plastic bags are not free"

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program is a momentum to conduct business practices that prioritize customer-oriented, and not provide unequal distributive justice. When consumers no longer get plastic bags for free or must pay, entrepreneurs are encouraged to provide comfort. Thus, behavioural change becomes a necessity, where plastic bags are not free as an effort to reduce plastic waste from upstream to downstream must base on a fairness perspective so that it can hold on responsibility, based on sustainability, the principle of benefit, principle of awareness, principle of togetherness and value expectation the economy. This condition will undoubtedly provide a new understanding of marketing mix theory concerning changing consumer behaviour and policies taken by stakeholders. Does the role of taking part in protecting environmental sustainability have to start from the plastic bag? That is a problem that is quite complicated and how to customer loyalty. In terms of accounting, particularly behavioural accounting and social accounting, the problem is increasingly apparent that many sacrifices must spend to get satisfaction and basic needs in life, so it is immaterial if viewed from an economic point of view if only spending extra funds. However, a little more, this situation raises the factor of dissatisfaction with the services provided. So, it is necessary to add psychological factors in the marketing mix for this situation (Hutauruk, Ghozali, Sutarmo, Mustofa, Suyanto, Astri Yulidar, et al., 2019).

2 LITERATUR REVIEW

2.1 Marketing Mix From Customer's View Point

4Cs marketing mix is a business tool that was developed by (Lauterborn, 1990). The 4 Cs model is consumer oriented because of its focus on consumers, which can be explained as follows: (1) Consumer. In this marketing approach, the focus of the company is more consumer oriented rather than product oriented. Marketers must focus on the needs of consumers and want to provide high value; (2) Cost. The cost of evaluating the amount of money that customers are willing to exchange with satisfaction. If you think about the perspective of consumers, prices become costs; (3) Convenience, in this case is the convenience of marketers offering products to be easily available to customers and consumers. Convenience means strategically placing products at many points of sale; and (4) Communication. This is the last element of the 4 Cs marketing mix. When using this approach marketers do not promote but communicate the value they offer to customers.

The 4c is then able to influence customer satisfaction so that he makes a purchase and has good loyalty as well or tries to make repeated purchases.

2.2 Customer Satisfaction

Customer satisfaction is where a psychological condition of the customer produces a difference in judgment between perceived and expected expectations and actual performance results obtained from the product or service (Tse and Wilton, 1988). Customer satisfaction is a post-selection evaluative assessment of individual purchasing decisions (Homburg and Giering, 2001). Customer satisfaction must be seen as a decision based on collective experience with certain products or services and not just consider it as a unique transaction meeting (Anderson et al., 1994). There are many companies, industries, and even countries that check customer ageing regularly or periodically (Fornell, 1992). Customer satisfaction is considered an essential construct to achieve success

(Fonseca, 2009). The level of customer satisfaction has to prove to influence customer attitudes and communication verbally (Sivadas and Baker-Prewitt, 2000). The level of customer satisfaction can also use as a good indicator of future buying behaviour (Garbarino and Johnson, 1999), (Kasper, 1988). Customer satisfaction also has an impact on earnings (Anderson et al., 1994); so that ultimately leads to customer loyalty. Satisfied customers will be able to pay higher prices, and their ongoing interest can use in performance appraisals (Huber et al., 2001).

2.3 Environmental Accounting

Environmental accounting is interpreting with various meanings. In many contexts, environmental accounting considered as identifying and reporting specific environmental costs, such as liability costs or waste disposal costs. Environmental accounting involves any costs and benefits arising from changes in the company's products or processes, where changes also involve changes in environmental impact (James B, 1998). Suggested that environmental accounting used to assess the full environmental costs associated with activities and or products. It was also stressing that environmental accounting used to track organizational environmental performance in a more scalable way. The main areas for monitoring are aggregate emissions to air, wastewater disposal, soil contamination, and noise level limits. In this situation, environmental accounting information does not have to be an accountant's product, nor does it need to be used by accountants (Seetharaman et al. 2007). However, it is a variety of information concerning explicit or implicit financial content using as input for corporate decision making. Many people become users of environmental accounting data, ranging from product designers, financial analysts, marketers, users and others. Environmental accounting is a term related to the policy of incorporating environmental costs into the accounting practices of companies or government institutions. Environmental costs are impacts arising from financial and non-financial aspects. Environmental costs must be as a result of activities that affect the environmental quality (Ikhsan and Muharam, 2016). The use of environmental accounting concepts for companies can encourage the ability to minimize the environmental problems they face. Many large companies in the industrial and service sectors are now implementing environmental accounting, in order to improve the efficiency of environmental management by evaluating environmental activities from the perspective of costs and benefits or effects. The purpose of environmental accounting is to encourage accountability of the entity and increase environmental transparency, assist the entity in implementing synergies to respond to environmental issues. Encourage consumers to buy "green" products, and thus make the entity has a more competitive marketing advantage, demonstrate a commitment to efforts to improve the living environment, and preventing negative public opinions on businesses in areas that are at risk of being environmentally unfriendly (Pramanik et al., 2007). Environmental accounting is an inclusive aspect of accounting. It produces reports for both internal uses, provides environmental information to help make management decisions about controlling overhead, capital and price budgeting, and external use, disclosing environmental information that is of interest to the government, the public and to the financial community. This paper considers internal and external uses. Yakhon & Dorweiler (2004) emphasize that the

impact of business activities on the environment found in several forms: air, water, underground pollution, drinking water, soil and habitat for endangered species, oceans, atmosphere, soil, and mass. Many pollutants, including poisons, are dangerous, and 'warm-up' is responsible for business activities. They stated that from this set of environmental impacts, several disciplines needed for impact analysis, and integration into management decisions and accounting reporting. In this study, environmental accounting is proxied by a plastic bag diet policy.

2.4 Customer Loyalty

Customer loyalty explained as a strong commitment in the customer, which makes him make decisions to repurchase and re-protect products or services consistently in the future (Knox and Denison, 1990), (Hutauruk, Ghazali, Sutarmo, Mustofa, Suyanto, Astri Yulidar, et al., 2019). Customer loyalty can be formed through several stages, starting to look for potential prospects to partners who will help profit for the company. Customer loyalty is an important dimension to explain customer withholding and is determined by a combination of repurchase and affection for retail stores which, in turn, has an influence on customer satisfaction (Bodet, 2008), (Dick and Basu, 1994). Store loyalty is also considered as an aspect of behavior that combines the concepts of repeat purchases, customer retention, and word of mouth communication (Hallowell, 1996) (Liu and Wu, 2007), (Sivadas et al., 2000). Suggested that dissatisfied customers have more opportunities to switch stores. Although there is sufficient evidence from previous studies that customer satisfaction is associated with customer loyalty, not all researchers believe that not all satisfied customers will be loyal, nor are dissatisfied stores (Shankar et al., 2003).

2.5 Research Framework

Based on the background of the problem, theoretical and empirical reviews, the following conceptual framework of research can be presented:

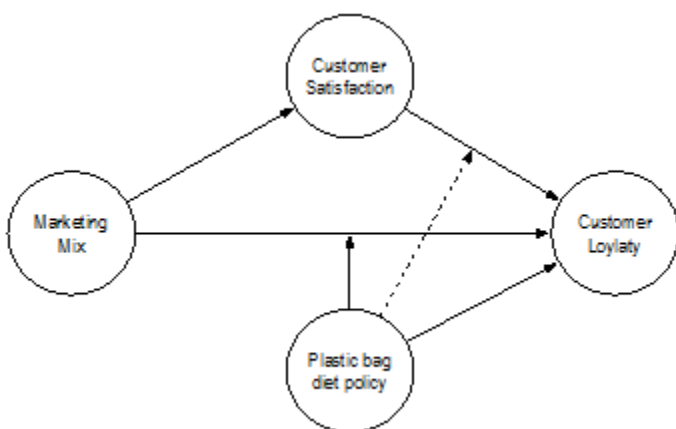


Figure 1. Research Conceptual Framework Model

2.6 Hypothesis

Based on the conceptual framework of the research that has proposed, a hypothesis can arrange as follows:

- H1 : Marketing mix will have effect on customer satisfaction
- H2 : Marketing mix will have effect on customer loyalty
- H3 : Customer satisfaction will have effect on customer

loyalty

H4 : Plastic bag diet policy will have effect on customer loyalty

H5 : The plastic bag diet policy moderates the marketing mix and customer loyalty

H6 : The plastic bag diet policy moderates between customer satisfaction and customer loyalty

3 METHODOLOGY

To illustrate the characteristics of the research phenomena that underlie descriptive research designs, quantitative research techniques used, in which the survey conducted through the distribution of questionnaires, and where studies conducted in earnest and no arrangements made. The sample in this study was selected through non-probability convenience sampling. All respondents' answers are collected directly from customers who shop at large retail stores in the city of Samarinda, Indonesia. One hundred thirty (130) or based on ten times the variable indicators totalling 13 items questionnaires or $10 \times 13 = 130$, distributed, and 115 returned as a whole, and this indicates that the response of the respondents reached 88.46%. Then the results of the respondents' answers were carried out recapitulation into the data tabulation. Based on the tabulation of the data, the validity and reliability tests then performed. The test results show that all data is valid and reliable. The final data tabulation is then analyzed using the structural equation (SEM) model with SmartPLS 3.2.8 software.

4 DATA ANALISYS AND FINDINGS

4.1 Validity and Reliability Test Result

4.2 Structural Equation Modeling-Partial Least Square Analysis

A structural equation modeling-partial least square (SEM-PLS) analysis approach with SmartPLS 3.2.8 software uses in this research. The results of further analysis can describe as follows:

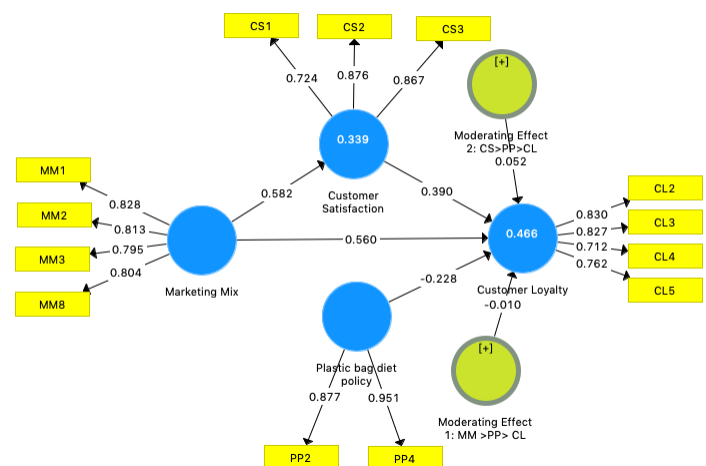


Figure 2. Path Coefficient Diagram Results

TABLE 1
PATH COEFFICIENTS

	Origin al Sampl e (O)	Sampl e Mean (M)	Stand ard Deviati on (STDE V)	T Statistics (O/STD EV)	P Value s
Customer Satisfaction -> Customer Loyalty	0.390	0.392	0.112	3.481	0.001
Marketing Mix -> Customer Loyalty	0.560	0.562	0.105	5.338	0.000
Marketing Mix -> Customer Satisfaction	0.582	0.589	0.068	8.527	0.000
Plastic bag diet policy -> Customer Loyalty	0.228	0.223	0.113	2.013	0.045
Moderating Effect 1: MM>PP>CL -> Customer Loyalty	0.010	0.016	0.079	0.125	0.900
Moderating Effect 2: CS>PP>CL -> Customer Loyalty	0.052	0.050	0.086	0.603	0.547

The results of Table 1 show that the direct influence of the marketing mix of customer satisfaction on customer loyalty and the direct effect of customer satisfaction and the policy of the plastic bag diet are all above or > 1.96 and the P values < 0.05, which indicate a significant effect.

4.3 Evaluation of Outer Reflexive Construct Model

TABLE 2
CONSTRUCT RELIABILITY AND VALIDITY

	Cronbac h's Alpha	Rho _A	Compositr e Realiability	AVE
Customer Loyalty	0.790	0,79 5	0.864	0.615
Customer Satisfaction	0.761	0.77 0	0.864	0.681
Marekting Mix	0.826	0.82 7	0.884	0.656
Plastic Bag Diet Policy	0.814	0.92 7	0.911	0.837
Moderating Effect 1: MM >PP> CL	1.000	1.00 0	1.000	1.000
Moderating Effect 2: CS>PP>CL	1,000	1.00 0	1.000	1.000

Based on the test results in Table 2 also shows that the Cronbach's Alpha, Rho A, Composite Reliability and AVE values have met the requirements of the correct model constructs.

4.4 Evaluate The Inner Model

TABLE 3
R SQUARE

	R Square	R Square Adjusted
Customer Loyalty	0.466	0.441
Customer Satisfaction	0.339	0.333

Table 3 also shows that the predictive relevance value obtained in the inner model is greater than 0 or > 0, indicating

that the model has predictive relevance.

5 DISCUSSION

This study presents a whole lesson about the gap between rules and habits so that in this way a common thread will be drawn that is the problem and possible solutions. This study found that all constructs in the model had a significant effect on customer loyalty. Except through the use of environmental accounting, mediator variables do not cause a significant influence between exogenous and endogenous variables. It found that the marketing mix had a positive and significant effect on customer satisfaction. In this case, the customer feels satisfied because his hopes for a complete and friendly supermarket can be a reality. The results were able to confirm that the (H1) hypothesis was accepted. In line with opinions (Lauterborn, 1990), (Homburg and Giering, 2001), (Anderson et al., 1994), (Fornell, 1992), (Fonseca, 2009), (Sivadas and Baker-Prewitt, 2000), (Garbarino and Johnson, 1999), (Kasper, 1988), (Anderson et al., 1994), and (Huber et al., 2001), where the orientation from the customer side shows that they are focused on product orientation, affordable prices, the convenience of shopping partners and established communication between sellers and buyers. This condition makes customers feel satisfied because their hopes can come true. It also found that marketing mix had a positive and significant effect on customer loyalty and was able to confirm or hypothesis (H2) was accepted. The customer will feel his desire can fulfil through the marketing mix element provided by the store so he feels loyal and there is no other place that can replace it. These results are in line with the opinion (Tse and Wilton, 1988), (Anderson et al., 1994). Furthermore, it found that customer satisfaction has a positive and significant effect on customer loyalty or hypothesis (H3) accepted. In line with the opinions expressed by (Knox and Denison, 1990), (Bodet, 2008), (Dick and Basu, 1994), (Hallowell, 1996) (Liu and Wu, 2007), (Shankar et al., 2003), (Sivadas et al., 2000), (Hutauruk, Ghazali, Sutarmo, Mustofa, Suyanto, Astri Yulidar, et al., 2019), (Hutauruk, Ghazali, Sutarmo, Mustofa, Suyanto, Yulidar, et al., 2019) where through perceived satisfaction, the customer will increasingly feel that he is spoiled, and this condition by itself can strongly influence the customer's psychology to make a buying decision as soon as possible. Furthermore, the results of this study found that the plastic bag diet policy has a positive and significant effect on customer loyalty or hypotheses (H4) accepted. That shows that customers have the attention and awareness of the role of environmental accounting to preserve the environment. In line with the opinion (Seetharaman et al. 2007), (Ikhsan and Muharam, 2016), (Pramanik et al., 2007), (Yakhon and Dorweiler, 2004) where the role and awareness of customers as consumers also share their commitment to the quality living environment. It also found that the plastic bag diet policy could not moderate the relationship between marketing mix and customer loyalty. This result also shows that the hypothesis (H5) rejected. This situation is still acceptable since based on the results of interviews with respondents conducted in conjunction with the distribution of the previous questionnaire, it found that in general consumers feel burdened by having to pay additional fees for replacement plastic bags for each purchase of goods. Even before the enactment of this rule, the price of plastic cartons included the price of the goods purchased. Thus the existence of a plastic bag diet policy, consumers will think they will look for traditional shops that

have not implemented the policy, and this will further weaken the relationship between marketing mix and consumer loyalty. In this study, it also found that a plastic bag diet policy could not moderate customer satisfaction with customer loyalty or the hypothesis (H6) rejected. That shows that through the additional costs that have to be incurred by the customer to buy a plastic replacement bag cannot bridge the satisfaction and loyalty of customers. Customers feel burdened by this condition, and even the price of a plastic replacement bag is relatively high until 3 to 4 times the price of the previous plastic bag. Customers feel reduced satisfaction and impact on the loyalty that will decrease in the future.

6 CONCLUSION

This study is a comprehensive perspective on the impact of marketing mix, customer satisfaction and plastic bag diet policy on customer loyalty. This study was conducted on customers at a supermarket in Samarinda, and viewed from the perspective of the customer through marketing mix, customer satisfaction, plastic bag diet policy and customer loyalty. This study uses a methodology by taking sample data through direct surveys in the field. The empirical study findings support from several previous empirical results that the perspective of consumers has a strong influence on customer loyalty. Government policy factors cannot moderate the marketing mix and customer satisfaction with customer loyalty. This study also supports the environmental accounting policies that can be appropriately applied. Policies made by the government must be reviewed and carried out proper implementation to customers so that customers not harmed and the environment hides can still be adequately maintained. This study still has several shortcomings and is expected to be reviewed later by using more objects and samples and a more extensive range of research. A review needs to made of the use of replacement plastic bags that are enough to burden the customer through the creation of diminishing satisfaction. The use of replacement plastic bags is not the best solution because it is still with the same plastic material as before and burdens with additional costs. Environmental care must be appropriately maintained, through reducing the use of plastic bags and towards "green customers", but the additional costs of substitute plastic bags need to re-examined through empowering customers to understand the importance of preserving the environment. It can even be given a "reward" to customers who can bring their shopping bags from home.

7 ACKNOWLEDGMENT

The author thanks the Widya Gama Mahakam University of Samarinda and LPPM Widya Gama Mahakam University of Samarinda who are very supportive in terms of funding for this research. The authors, thanks to fellow researchers, lecturers, customers and management of supermarkets in Samarinda who participated in the success of this research. "Aku Bangsa Membangun Kaltim"

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