Understanding the Influence of Eco-Innovation Practices on Business Performance Under the Moderate Effect of Environmental Accounting Practices

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Abstract:
This research aims to evaluate the influence of eco-innovation practices on business performance under the moderate effect of environmental accounting. At first, the research was produced in the light of specialized literature. In a second step, a field research was carried out with specialists who work in sustainable companies of different sectors in Brazil. Data were extracted using a scalar / judgment matrix questionnaire. The experts were selected by technical and scientific criteria, with knowledge and experience on the object of investigation, using the LinkedIn platform for this selection. The questionnaire was applied to 16 specialists. Before definitive application, a pre-test was carried out to check the inconsistencies of that instrument. Soon after this procedure, the definitive application was carried out. The questionnaires were sent to the respondents through GoogleForms. It was possible to conclude that eco-innovation practices do not have a great influence on business performance under the moderate effect of environmental accounting.

Keywords: Eco-innovation practices, business performance, environmental accounting practices

1. Introduction

Recently, due to the enormous economic growth of companies, the environment has been undergoing several changes and aggressions. Faced with this scenario, society is increasingly pressing for entities to adopt practices that reduce their impact on the environment. In this context, Carrillo-Hermosilla et. al. (2010) emphasize that eco-innovation practices reduce environmental impacts, cause radical and systemic changes in products, processes and services, so that they add greater environmental benefits in the medium and long term.

Thus, only the adoption of eco-innovation practices is not enough. According to Epelbaum (1997), the commitment to the environment can be expressed considering environmental protection in everyday management and operational decisions. Environmental accounting becomes an important tool for this process, and it can assist administrators in the business management of the environment, since it is one of the main tools of business management. As described by Silva (2003), accounting practices are able to highlight the needs for investment in the environmental area, as well as highlight the results obtained through environmental management. Bebington and Gray (2000) reflect on the need for companies aware of their social responsibility to insert the concept of sustainable development in the preparation of accounting reports.

Taking into account the bibliography regarding environmental sustainability, it is observed that companies have assumed environmental responsibilities from external pressures (Alves, 2017). According to Tachizawa and Andrade (2011), organizations acquire such responsibility in view of the expansion of collective awareness in relation to the environment and not just for strategic or competitiveness issues. In view of the fact that sustainable practices were initially inserted into organizations by external pressure, the following problem arises: What is the influence of eco-innovation practices on business performance under the moderate effect of environmental accounting? Thus, the general objective of this study is to verify the influence of eco-innovation practices on business performance under the moderate effect of environmental accounting. The tested hypothesis is that eco-innovation practices positively influence the performance of companies under the moderate effect of environmental accounting practices. To Pinksky (2015), the increase in global competitiveness, socio-environmental regulations, rapid technological transformation, among others, challenge organizations to innovate with a focus on sustainability (Porter and Van Der Linde, 1995A, 1995B; Elkington, 1998, 2001; May, Lustosa and Vinha, 2003; Hart and Milstein, 2004; Aligleri et. al., 2009). In addition, Silva et.al. (2016) argue that the environmental effects occur during the entire life cycle of a product (Horbach, 2005; Horback, Rammer and Rennings, 2012). Thus, a management system that
considers eco-innovation throughout its operational process must be introduced in companies, thus impacting their performance.

There are few studies on this object, for example, Sierdovski et al. (2017) analyzes eco-innovation practices related to product, process and organizational aspects in the textile industries of southern Brazil. He concluded that the practices are focused on the choice of materials or components that consume less energy, prioritizing environmental management in all phases of the product since its creation, use and disposal. Pisnky and Kruglianskas (2017) analyze how certain conditions influence the performance of eco-innovation projects. A positive relationship was identified between market demand and regulatory pressure with the development of eco-innovation. However, none addressed the influence of eco-innovation practices, in the perspectives of sustainable development in companies of different sectors in Brazil, in the light of the perception of experts, under the moderate effect of environmental accounting. This research is expected to contribute plausibly and feasibly to the state of the art and the state of practice. This research is not intended to be complete, but to enable new ways for managers to make their decisions, seeking not only profitability, but also profitability with social and environmental responsibility. The present work is structured according to the following sections: Introduction; Theoretical foundation; Methodology, Results and Underlying Analysis, and finally, the Conclusions.

2. Literature review

2.1 Sustainable business and its dimensions

Sustainability has been defined as the ability to satisfy the needs of the present without compromising the ability of future generations to satisfy their needs (CMED, 1987). Similarly, sustainable development is a process to achieve human development in an inclusive, egalitarian, interconnected, prudent and safe way (Gladwin et al., 1995). Thus, as described by Elkington (1994), a sustainable business is one that contributes to sustainable development by simultaneously generating economic, social and environmental benefits.

From an environmental perspective, the use of resources is highlighted in a way that does not harm future generations, reducing impacts and using natural resources in a sustainable way. From an economic perspective, the organization's profitability is preserved and its economic development is not compromised. Finally, in the social perspective, the main objective is the development of a more just world (Elkington, 1998).

According to some companies, sustainability is a moral mission; for others, a legal requirement. Sustainability is also seen as a cost inherent in doing business, a necessary evil to maintain the company's right to operate. Despite this, some companies have treated sustainability as a business opportunity, which reduces costs and risks, or even increases their income and their market share through innovation (Holliday, 2001 apud Hart and Milstein, 2004). According to Pombo and Magrini (2008), sustainability is seen as an important differential for organizations to obtain competitive advantages in the domestic market, and also indispensable for those that aim at the international market. The proof that a company has correct environmental management is achieved through certification in accordance with the ISO 14001: 2004 standard, which is the only standard in the ISO 14000 series certifiable and which concerns the organization's environmental management system (EMS). Such a system emphasizes not only the internal processes of the organization, but also the development of products, the life cycle and requirements of suppliers (Brouwer and Koppen, 2007 apud Pombo and Magrini, 2008).

2.2 Eco-innovation and practices

As described by Organization for Economic Cooperation and Development (OECD), innovation is the implementation of a product, good or service, or a process, or a new method, both in marketing and in business practices, in the organization of the workplace or in external relations (Manual Oslo, 2004). In this way, Kemp and Pearson (2007) argue that the eco-innovation as innovations with an emphasis on sustainable development throughout the entire life cycle, and that consequently reduces environmental risks, pollution and other negative effects on the use of resources, in comparison with the other existing alternatives. According to Rennings (1998), several sustainability programs have appeared and several initiatives have been created to promote innovative policy responses to improve global environmental issues,
and their relationship with economic and social systems. Government influence is considered one of the main determinants of corporate eco-innovation projects (Pinsky and Kruglianskas, 2017). Ekins (2010) then defines eco-innovations as changes in organizational activities that improve society's economic and environmental performance. As described by Hojinik (2017), the nature of eco-innovation is a multi-aspect concept, ranging from the production of an eco-product, the realization of a sustainable process and, finally, the management of a sustainable business (Arundel and Kemp, 2009; Cheng and Shiu, 2012; Tseng et. al. 2013). Thus, Silva et. al. (2016) argue that the assessment of corporate eco-innovation practices has the potential to provide company managers with relevant information as a solid basis for strategic decision making (Azevedo et.al., 2012; Nascimento et al., 2012). In the table below, we survey the main eco-innovation practices found in previous research.

### Table 1: Main eco-innovation practices

<table>
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<tbody>
<tr>
<td>Environmental collaboration with your suppliers</td>
<td>Reduced need for materials for goods and services</td>
<td>Reduced need for materials for goods and services</td>
</tr>
<tr>
<td>Environmental collaboration with your customers</td>
<td>Reducing the energy need for goods and services</td>
<td>Reducing the energy need for goods and services</td>
</tr>
<tr>
<td>Green purchases with your partners</td>
<td>Reduction of toxic dispersion</td>
<td>Reduction of toxic dispersion</td>
</tr>
<tr>
<td>Reverse logistics with your partners</td>
<td>Improved material recycling</td>
<td>Improved material recycling</td>
</tr>
<tr>
<td>Green Design Projects</td>
<td>Maximize the sustainable use of renewable resources</td>
<td>Maximize the sustainable use of renewable resources</td>
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<tr>
<td>Environmental Management Systems</td>
<td>Increased product durability</td>
<td>Increased product durability</td>
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<tr>
<td>Periodic innovation of production processes</td>
<td>Increased intensity of service for goods and services</td>
<td>Increased intensity of service for goods and services</td>
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<td>Development of Ecoproduts</td>
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The eco-innovation practices used in this research aim to contemplate not only internal practices, but also those that go beyond the borders of organizations, involving customers and suppliers. Table 2 shows the eco-innovation practices chosen for this research.

### Table 2: Selected eco-innovation practices

<table>
<thead>
<tr>
<th>Eco-innovation practices</th>
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<tr>
<td>P1: Green design projects</td>
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<td>P2: Development of Ecoproduts</td>
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<td>P3: Green purchases with your partners</td>
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<td>P4: Reverse logistics with your partners</td>
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<td>P5: Environmental collaboration with your customers and / or suppliers</td>
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<td>P6: Environmental Management Systems</td>
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<td>P7: Periodic innovation of production processes</td>
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<td>P8: Recycling or reusing materials and waste</td>
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<td>P9: Product life cycle environmental impact assessment</td>
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#### 2.3 Environmental accounting and practices
Environmental accounting is not a new science, but a segmentation of the traditional one already widely known (Ribeiro, 2005). This understanding is confirmed by Santos et al. (2001), which defines environmental accounting as the study of the environmental heritage of entities, with the objective of providing users, both internally and externally, with information on environmental events that cause changes in the patrimonial situation, as well as carrying out their identification, measurement and disclosure. Accounting as a source of information about the company's contribution to sustainable development can collect, analyze, measure and disseminate information about the company's relationship with the social, the economic and the ecological (Bebbington and Gray, 2000).

For Vellani and Ribeiro (2009), companies can use environmental accounting to obtain useful information for decision making and to report to stakeholders information about events related to sustainability in the environmental bottom line. According to Santos et al. (2001), whether in the public or private accounting system, environmental accounting has potential for application. To Ribeiro et al. (2016), environmental issues are being considered strategic issues that go beyond mere compliance with regulations. Thus, environmental accounting is essential in companies (Sulaiman and Ahmad, 2006). In practice, the application of accounting in companies is not as simple as it seems, some difficulties are encountered. The main one would be the separation of environmental information from the entity's global information, as well as its correct accounting classification (Faroni et al., 2010). To Oleiro and Schimidt (2016), most of the time the accounting records all environmental events, but they do not disclose them as being of an environmental nature. Such information ends up being disseminated through sustainability, management, etc. reports. According to Yuliarini et al. (2017), environmental accounting practices are related to the accounting treatment of environmental activities, sustainability and as a responsible part of an environmental improvement, affecting sustainable products, within the limits of the law. In the table below, we survey environmental accounting practices found in previous surveys.

<table>
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<th>Table 3: Main environmental accounting practices</th>
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<tr>
<td>Environmental Accounting Practices</td>
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<tr>
<td>Ribeiro et al. (2016)</td>
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<tr>
<td>Preparation of environmental budgets;</td>
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<td>Calculation of environmental costs;</td>
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<td>Development of environmental management</td>
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<tr>
<td>indicators;</td>
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<tr>
<td>Allocation of budgetary resources to environmental projects or initiatives;</td>
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<tr>
<td>Accounting recognition of environmental issues;</td>
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<tr>
<td>Disclosure of environmental financial information in the annual report;</td>
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<tr>
<td>Participation of the accounting department in the preparation of environmental reports or sustainability reports;</td>
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<tr>
<td>Disclosure of environmental financial information in reports and other means than the annual report;</td>
</tr>
<tr>
<td>System management and organization activities - Environmental improvement;</td>
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<tr>
<td>Report - environmental improvement and friendly products;</td>
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<tr>
<td>Report - compliance with regulatory laws;</td>
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<tr>
<td>Sustainability - environmental improvement and friendly products;</td>
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<tr>
<td>Sustainability - Compliance with regulatory laws;</td>
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The disclosure of environmental financial information is one of accounting's contributions to the environmental preservation and protection process (Ribeiro, 2005). As can be seen in the objective of environmental accounting, there is a notorious concern with the disclosure of information related to the environment, which is indispensable for any type of user of this information. In this sense, it is expected that companies are concerned with disclosing occurrences that are focused on the environmental issue (Oleiro and Schimidt, 2016). Thus, the accounting practice chosen as a moderate variable in this research was the disclosure of environmental information.

3. Methodology

3.1 Conceptual Model
Figure 1 shows the conceptual model and the component variables of that model.

- **Independent variables**: Eco-innovation practices are considered independent variables.
- **Moderating variable**: The environmental accounting practice is considered to be a moderating variable.
- **Dependent variables**: Dependent variables are the business performance.

### 3.2 Scope of Research

The scope chosen as suitable for this research was sustainable companies of different sectors in Brazil. These are businesses that satisfy conditions such as economic profitability, respect for the environment and social responsibility (Gmelin and Seuring, 2014). Such a definition can be understood as a triple bottom line or tripod of sustainability (Elkington, 1998). A systematic representation of this idea can be seen in the figure 2.
The main reason for choosing this scope is because they are organizations that frequently invest in sustainable processes and products and, consequently, most of the time, develop eco-innovations to achieve sustainable business objectives.

3.3 Data Collection and Sample

This research was initially developed from the specialized literature, in which the main eco-innovation practices were extracted. In addition, the main sustainable business variables and the main environmental accounting practices were raised, not exclusively for sustainable businesses. Right after this procedure, the field research was elaborated, where a scalar questionnaire / judgment matrix was applied to specialists with technical and scientific knowledge about the object of investigation. The questions were structured in 2 different analyzes: As for the application / existence of eco-innovation practices in the companies surveyed and in a second moment, from the point of view of the respondent specialist, as to the influence of that practice on business performance under the moderate effect of environmental accounting practice. The scale of the applied judgment matrix ranges from 1 to 5, where: 1 - Less Influence and 5 - Greater Influence. Before the final application of the judgment matrix, two pre-tests with specialists were carried out. The objective of the pre-test was to verify the need for adjustments to the collection instrument, such as, degree of understanding, time to answer the instrument, redundancy in questions, among others. Soon after this procedure, the definitive application was carried out.

Specialists with knowledge and experience in sustainable business were selected. That is, everyone involved directly with the research object. The questionnaires were made available on Google Forms and submitted to specialists. It is worth mentioning that the specialists were surveyed through a Social Network, with a strictly professional focus, called LinkedIn, 110 active professional profiles with extensive experience in sustainable business were collected. These professionals had their profiles reviewed and evaluated to see if they were qualified to answer the questionnaire. The collection of profiles took place in an extremely detailed way, aiming at the quality of the information. 110 questionnaires were submitted and 16 were answered. This sample is considered consistent, since it is about specialists, in addition to being oriented towards a graduate work, suffering time restriction. The full time considering the elaboration of the application of this instrument was 2 months (September and October).

3.4 Analysis Criteria

At first, the practices were analyzed according to their implementation and later an analysis was carried out considering the level of influence of all eco-innovation practices in the perspectives of sustainable business, under the moderate effect of the environmental accounting practice. Eco-innovation practices were named with the abbreviations P1, P2, P3, up to P9 (List of Abbreviations and Acronyms), in order to better organize and understand the results shown in the graphs. The responses of the Judgment Matrix were separated into three perspectives. The result was obtained for each perspective, using a weighted average, for a general assessment of the influence of practices in each of these situations. The same process was carried out to find the level of influence of the practices in a global view. Five categories of results were presented for each practice: 1 - existence of the practice in the company, with answers Yes, No and Partially. 2 - Influence of practice on business performance under the moderate effect of environmental accounting from a customer perspective. 3 - Influence of practice on business performance under the moderate effect of environmental accounting in the financial perspective. 4 - Influence of practice on business performance under the moderate effect of environmental accounting from an environmental perspective. 5 - Influence of practice on business performance under the moderate effect of environmental accounting in a global view.

4. Underlying Results and Analysis

In this section, the results are presented and analyzed according to the criteria defined in the previous section.

Category 1: Existence of the practice in the company

Figure 3 shows the existence of the practice in the company, with answers Yes, No and Partially.
The results show that, although no practice is adopted in its entirety, some practices are more adopted than others, such as: most companies had a substantial percentage of implementation in P6 (75%), P5 (56.3%) and P8 (56.3%), these in turn, are recommended practices for companies that adopt Brazilian Association of Technical Standards (BATS) - Brazilian Regulatory Standard (BRS) ISO 14001 - Environmental Management System. Practices P2 (56.3%) and P9 (56.3%) have a substantial percentage regarding their non-implementation. This result may be a consequence of the fact that the respondent specialists also work in service providers, where, consequently, there is no product development.

Category 2: Influence of the practice in the Client perspective

Figure 4 shows the influence of practice on business performance under the moderate effect of environmental accounting from a customer perspective.

From the figure 4, it can be concluded that the P6 practice is the one that exerts the greatest influence on business performance under the moderate effect of environmental accounting with a 3.5 degree of influence.
In a context of sustainable business, which requires the company to have environmental certification, the practice of environmental management systems really has a considerable influence, considering the adoption of BATS BRS ISO 14001. The certification of BATS BRS ISO 14001, improves the company's reputation and the trust of stakeholders through strategic communication (BATS, 2015). To Gavronski et al. (2008) one of the motivations for obtaining an environmental certification is the external motivation, on the part of the customers. Thus, the disclosure of environmental information by environmental accounting has a positive effect on the influence of eco-innovation practices on business performance.

Practice P5 is the second to represent a greater degree of influence, followed by P8. The first one, P5, refers to environmental collaboration with its customers and / or suppliers, and is directly linked to the perspective analyzed here. In addition to the fact that the environmental management system emphasizes requirements for suppliers, P6 and P5 practices are interconnected. The P8 practice, on the other hand, can be seen as an improvement of the image before the client. Bearing in mind that BATS BRS ISO 14001 causes the certified company to adopt a communication strategy with interested parties, the disclosure of environmental information is necessary (BATS, 2015). Thus, from the Client perspective, the Disclosure of environmental information (DEI) analyzed here has a positive effect on P5, P6 and P8 practices in the influence of eco-innovation practices on business performance. In relation to practices with lower levels of influence, according to experts, P2 (1.5) and P9 (1.69) stand out. Normally, such practices should have a greater influence on the customer perspective, since the disclosure of this environmental information from environmental accounting adds substantial value to the social issue

**Category 3: Influence of practice on business performance under the moderate effect of environmental accounting from a financial perspective**

Figure 5 shows the influence of practice on business performance under the moderate effect of environmental accounting in the financial perspective.

![Financial - Influence Level](image)

**Figure 5:** Level of influence of the practice in the “financial” perspective

Analyzing the results shown in the figure above, the influence of practice P6 (3.31) is also concluded again in the financial perspective. According to BATS (2015), this practice is capable of offering a competitive and financial advantage, thus increasing efficiency and reducing costs, thus explaining its high degree of influence. Practices P5 and P8 also have a considerable level of influence. When dealing with practice P5 (2.63), as it involves external agents, it can be the result of greater visibility and, consequently, a larger
market. Practice P8 (2.56), has significant results in the financial perspective because it is a cost reduction with respect to the use of materials.

From the point of view of the effect of the practice of environmental accounting, there is a positive effect of the disclosure of environmental information in such practices. This is due to the fact that the DEI subsidizes both managers and stakeholders in decision-making, fostering the financial perspective. The practice that for specialists has less influence on the financial perspective is P2 (1.13). This implies both a high cost for the development of ecoproducts and a cost for the dissemination of environmental information. Due to the cost of both, this practice may not be seen as financially profitable for companies. It should be noted that, in general, from a financial perspective, the degree of influence of practices is low. This is due to the fact that it costs to generate and disseminate environmental information.

**Category 4: Influence of practice on business performance under the moderate effect of environmental accounting from an environmental perspective**

Figure 6 shows the influence of practice on business performance under the moderate effect of environmental accounting from an environmental perspective.

![Environmental - Influence Level](image)

**Figure 6:** Level of influence of the practice in the Environmental perspective

In general, the practices P5, P6 and P8 have been considered influential according to the judgment of the specialists and the same occurs in the environmental perspective. It can be seen in the figure above that the practices with the greatest influence in the environmental perspective are P6 (3.31), P5 (2.75) and P8 (2.75). These practices are part of the priorities of companies that adopt BATS BRS ISO 14001 and consequently stand out in all perspectives of a sustainable business. For Elkington (1998), in the environmental perspective, the use of resources in a way that does not harm future generations stands out, the reduction of impacts caused by companies and the use of resources in a sustainable way and this can explain the higher levels of influence of these practices over others. Likewise, the DEI is able to measure and evidence this information, having a positive effect on business performance.

The practices that had the least degree of influence were P2 (1.44) and P9 (1.69). The implementation of these practices, however superficially or because their impact on the environment is not instantaneous, may be reasons for this result. Since these are sustainable businesses and eco-innovation practices, it was expected that the levels of influence in the environmental perspective would be high. The result obtained may be a consequence of the company not being aware of the related event or failing to correctly measure environmental events, so that the disclosure of environmental information is not appropriate.
Category 5: Influence of practice on business performance under the moderate effect of environmental accounting in a global view

Figure 7 shows the influence of practice on business performance under the moderate effect of environmental accounting in a global view.

![Global Vision - Level of Influence](image)

**Figure 7:** Level of influence of the practice in a global view

In general, it can be seen in the figure 7 that few eco-innovation practices have a substantial impact on business performance, under the moderate effect of the Disclosure of environmental information (DEI), in all the referenced perspectives. The highest level of influence presented in a global view was 68% (P6) and this is due to the fact that the environmental management system helps companies to identify, manage, monitor and control environmental issues holistically (BATS, 2015). Another reason for the positive influence of this practice is the search for environmental certification and, consequently, improvement of the company's image and opening of new markets. For that, it can be considered that the DEI has a positive effect on business performance when it comes to the P6 practice, since the disclosure of environmental information is a requirement for BATS BRS ISO 14001 certification and even with the imposition of the practice reached 68% of influence on business performance. Regarding the influence of other practices, few were relevant in the view of experts. Highlighting the practices P5 and P8. With regard to the PCA, the disclosure of environmental information can be understood both as a means of communication and disclosure of data for society, as well as for managers and stakeholders (Ferreira and Silva, 2016). Therefore, it was expected to have a positive result from its effect on business performance and, according to the global view of all perspectives, this result was not obtained.

5. **Conclusions and Recommendations for Future Studies**

This research aimed to evaluate the influence of eco-innovation practices on business performance under the moderate effect of environmental accounting, from a customer, financial and environmental perspective of companies of different sectors in Brazil. Based on this objective, a wide bibliographic review and field research were carried out, which supported the identification of eco-innovation and environmental accounting practices, as well as their influences on business. In this way, the objective was achieved and the research problem solved. The tested hypothesis is that eco-innovation practices positively influence the performance of companies under the moderate effect of environmental accounting practices. Thus, as a result of this study, it was found that the tested hypothesis is false, as substantial levels of influence were found in few or none of the sustainable business prospects. There is little influence of eco-innovation practices under the effect of environmental accounting.
It was found through the answers given that although companies are increasingly acting responsibly with environmental issues, there is still a difficulty in implementing practices that make sustainable management feasible. The implementation of ISO standards was seen as one of the main reasons for implementing eco-innovation practices. In order to maintain such standards, intense financial control is necessary in order to optimize the use of the resources employed. One of the ways to obtain this control is through environmental accounting, which is able to show the company's environmental responsibility, through the disclosure of environmental information. It is also used to assist managers in making decisions. However, it was observed that companies do not see in environmental accounting a positive influence on business performance, in view of eco-innovation practices. One reason may be its cost or lack of knowledge about measuring environmental information.

The short time to carry out the research, the difficulty in contacting the experts, as well as how to obtain information can be cited as some of the limitations found in the course of the research, making a broader analysis in accordance with the initial objectives impossible. It is recommended for future research that the analysis be done on a larger sample with the application of statistical methods to obtain an even better result. It is also recommended to evaluate, in addition to the moderate effect of environmental accounting practices, its applicability and the knowledge that companies and professionals have regarding its benefits.

References

ii. BATS (2015) Brazilian Association of Technical Standards. São Paulo


