

## **GREEN ECONOMY AND JOB COMMITMENT OF MANAGERS AND ACCOUNTANTS IN SMALL SCALE ENTERPRISES IN OWERRI**

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### **ABSTRACT**

Sustainable economy has always taken its position as the hinge on which national and organizational outcomes rotate. However, many research gaps have been observed in the area of green economy in Nigeria. The objectives of the study therefore, are to examine the relationship between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri; and evaluate the level of correlation between renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri. The study is guided by two research questions and two hypotheses. The research employs the survey research design. A structured questionnaire is the major instrument for data collection. The study uses Cronbach Alpha statistic for obtaining 0.79 as the reliability ratio of the survey instrument. The researcher commits data analysis to descriptive statistics of mean and standard deviation and employs correlation analysis for testing hypotheses. The findings show that there is a significant relationship between effective waste management and job commitment of Managers and Accountants; and there is significant level of correlation between renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri. The study concludes that green economy positively and significantly correlates with job commitment of Managers and Accountants in small scale enterprises in Owerri. The study recommends that management of small scale enterprises should always adopt sustainable, healthy and environmentally friendly approaches for waste management so as to enhance the job commitment of their workforce especially the Managers and Accountants. Enterprises should invest heavily on renewable energy as it guarantees uninterrupted power supply thereby enhancing the job outcomes of Managers and Accountants especially their commitment to their jobs.

**KEYWORDS:** Green economy, Job commitment, Waste management, Renewable energy.

## INTRODUCTION

### 1.1 Background of the Study

To go green implies embracing sustainability while being environmentally friendly. Economies that are green are also always expected to exhibit these characteristics. It is a truism that any business organization that desires to achieve and enhance job commitment of its Managers and Accountants may always use the tool of green economy to achieve its goals. Amangeldinova (2024) opines that green economy concentrates on the growth of the economy in alignment with strategies to protect the environment. It is a process that is quite dynamic and which ensures economic transformation into low-carbon development by way of boosting resource use efficiency and the well-being of humans with the instrumentality of technologies and with the tool of innovation which bring down environmental risks or dangers in the long term while creating new jobs. Arup (2024) describes green economy as that economic model that helps for the reduction of the effect of production and consumption on the environment while creating a sound relationship between the growth of the economy and environmental well-being. It helps to reduce waste while ensuring reduction of material consumption; it fosters greater posterity, enhance local growth, innovation and competitiveness. Enel (2024) reveals that green economy makes human success and social equity a priority; it reduces environmental risks and ecological scarcity. It encourages economies to become more sustainable and low-carbon while ensuring that natural assets continue to provide the resources and environmental services for people's continued wellbeing.

In the context of this study, green economy is the use of effective waste management and renewable energy to enhance job commitment of Managers and Accountants in small scale enterprises in Owerri. Effective waste management remains the ability of business management to adopt various schemes to manage and dispose wastes especially discarding and destroying, reusing and recycling. Olamide (2024) reveals that Nigeria suffers poor waste collection services, inadequate landfill capacity, and inadequate disposal facilities and all these have led to pollution of the environment, health trauma and social inequalities. Aladelokun (2024) maintains that there is prevalence of household and plastic waste in Nigeria. This is compounded by open dumping and irregular waste collection. EPA (2023) opines that recycling involves collecting and processing materials that would have been discarded as trash and turning them into new products. It is quite beneficial to the economy, the community and the environment. Amogunla (2021) reveals that for waste management in Nigeria, there are 'wastepreneurs' who take waste right away from the dump and transform same thereby redefining its purpose.

Another dimension of green economy which this study covers is renewable energy. It is any energy from a source that is not depleted when used such as the wind or the sun hence its supply is infinite with unlimited quantity in usage of these clean energy sources. Francis (2023) states that in order to increase access to clean energy for 17.5 million Nigerians, the World Bank approved the Nigeria Distributed Access via Renewable Energy Scale-up (DARES) project, financed by \$750 International Development Association (IDA) credit and would leverage over \$1 billion of private capital and significant parallel financing from development partners. Thoubboron (2022) maintains that renewable energy does not run out; it has lower maintenance requirements; it saves money; it has many environmental benefits. Also, renewables reduce reliance on foreign energy sources; they lead to cleaner water and air and renewable energy creates jobs and cut down on waste. It really reduces emissions and according to National (2022), the most common renewable energy sources are wind, solar, hydroelectric and bioenergy. This type of

energy actually generates energy that produces zero greenhouse gas emissions from fossil fuels while reducing some types of air pollution. It drastically lowers dependence on imported fuels while creating jobs in manufacturing and installation and at the same time beefs economic development.

Green economy may influence job commitment of Managers and Accountants in small scale enterprises. Zeragia and Gigli (2023) define job commitment as the degree to which workers see themselves as part of the organization in which they are employed and as a result, get deeply involved in achieving corporate goals and mission. It has a lot to do with having a strong feeling of responsibility. Navarro (2021) maintains that commitment at work can be promoted by making people feel valued; by creating a solid team; and by way of encouraging open communication. This study investigates the place of green economy on job commitment.

This study focuses on small scale enterprises. In the context of this study, a small scale enterprise is a business with capital base (excluding land) of at least one million naira but at most forty million naira with at least 11 workers but at most 35 workers. This study on green economy and job commitment of Managers and Accountants in small scale enterprises in Owerri is geared towards determining the nexus between effective waste management and job commitment as well as how the use of renewable energy may beef job commitment of Managers and Accountants in the enterprises. This is with a view to x-raying the state of sustainability with the possible adoption of green economy indicators in the firms in such a way that such sustainability may trigger job commitment.

## **1.2 Statement of the Problem**

The researchers have observed that managements of many small scale enterprises are yet to embrace green economy dimensions of effective waste management and renewable energy in the small scale enterprises. This may have negatively influenced job commitment of Managers and Accountants in the enterprises.

Empirical studies assessed by the researchers on green economy did not show how effective waste management influenced job commitment of Managers and Accountants in small scale enterprises in Owerri. The studies did not also show how renewable energy influenced job commitment of Managers and accountants in small scale enterprises in Owerri. This exposes a very serious and wide research gaps. The research gaps constitute the major problem of this study.

## **1.3 Objectives of the Study**

The major objective of this study is to assess green economy and job commitment of Managers and Accountants in small scale enterprises in Owerri. The specific objectives include to:

- i) examine the level of correlation between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri.
- ii) evaluate the level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri.

## **1.4 Research Questions**

Based on the objectives of the study, the following research questions were developed to guide the study:

- i) What is the level of correlation between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri?
- ii) What is the level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri?

### **Hypotheses**

In agreement with the research questions, the researcher developed the following null hypotheses:

**H<sub>01</sub>:** There is no significant level of correlation between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri.

**H<sub>02</sub>:** There is no significant level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri.

### **Scope of the Study**

The geographical scope of the study is Owerri Municipal, Imo State. For the content scope, the study concentrates on the relationship between effective waste management and job commitment of Managers and Accountants in small scale enterprises; use of renewable energy and job commitment of Managers and Accountants in small scale enterprises. The unit scope comprises of the Chief Executive Officers and Chief Accountants in the study firms.

### **REVIEW OF RELATED LITERATURE**

In this section, the researchers reviewed related literatures on green innovation and job commitment. The review consists of conceptual, theoretical and empirical reviews.

#### **Conceptual Review**

##### **Green Economy in Nigeria**

Fagorite and Malo (2024) opine that the critical elements of a green economy are renewable energy like solar, wind, geothermal, hydro and biomass; energy efficiency and green infrastructure like green roofs, rainwater harvesting systems, and permeable pavements. Other dimensions include sustainable consumption and production for minimizing environmental impact and ecosystem services which are the benefits of nature like clean air, water and food production. Hile (2024) maintains that the idea behind green economy is that the responsible use and protection of natural resources help in preserving those natural resources for the benefit of present and future generations. Green economy is a new engine of growth.

##### **Waste Management**

Waste management has become so serious in Nigeria that different groups have started creating waste management awareness in critical Nigerian cities. Mojeed (2023) in Njoku, Udo-Orji and Anyanwu (2024) opines that the staff of the Center for Journalism Innovation and Development (CJID) in collaboration with other entities on World Cleanup Day, 2023 sensitized the public at the streets of Abuja on plastic waste management and climate change. There is also a challenge with management of waste in the country's (Nigeria's) neighborhoods with income levels that are quite low and where many businesses also exist. Agbo (2023) maintains that for three decades now, major cities in the Nigerian

nation have continued to speedily urbanize. This leads to a lot of rural-urban migration hence people look for greener pasture. Agbo asserts that the World Bank reports serious population growth in Nigerian urban cities hence high volume of wastes are generated. This is confirmed by the Nigerian Institute of Town Planners (2023) which asserts that it is unarguable that the rates of waste generation are on the increase in the most populous black nation. Udensi, Anyanwu, Opara, Okafor, Duru and Emenonu (2023) opine that most persons dispose waste by themselves and most of the wastes are dumped in the gutter/drains while little is dumped by roadsides and approved dumpsites. These persons include individual and corporate persons which may include small scale enterprises in Owerri.

### **Renewable Energy**

Thoubboron (2022) maintains that renewable energy does not run out; it has lower maintenance requirements; it saves money; it has many environmental benefits. Also, renewables reduce reliance on foreign energy sources; they lead to cleaner water and air and renewable energy creates jobs and cut down on waste. It really reduces emissions and according to National (2022), the most common renewable energy sources are wind, solar, hydroelectric and bioenergy. This type of energy actually generates energy that produces zero greenhouse gas emissions from fossil fuels while reducing some types of air pollution. It drastically lowers dependence on imported fuels while creating jobs in manufacturing and installation and at the same time beefs economic development.

### **Job Commitment**

It is the extent to which workers see themselves as part of the organization in which they are employed and as a result, get deeply involved in achieving corporate goals and mission. It has a lot to do with having a strong feeling of responsibility (Zeragia and Gigli (2023). Also, Navarro (2021) maintains that commitment at work can be promoted by making people feel valued; by creating a solid team; and by way of encouraging open communication.

## **2.2 Theoretical Framework**

The researchers used the following theory to show the relevance of this study:

### **Fred D. Davis Technology Acceptance Model (1989)**

An extension of the theory of Reasoned Action, this theory comprises of two key dimensions which influence a person's intention to use new technology. The first is perceived ease of use. The second is perceived usefulness. Perceived ease of use refers to the extent to which a person has to move a mental or physical effort to use the technology. Also, perceived usefulness describes the degree to which people believe that their work performance can be increased by using the system. An example is whether the system can help them to handle a task more quickly (Njoku, Alozie and Ohiri, 2024).

Green economy involves technologies necessary for renewable energies and recycling wastes. This is the reason why this theory is appropriate for this study.

### **Empirical Review**

In order to beef the study, the researchers employed the following empirical studies:

Njoku, Udo-Orji, and Anyanwu (2024) assessed green management and organizational outcomes in hospitality firms in Mbaise. The objectives of the study are to evaluate the level of correlation between pollution control and market share; assess the level of correlation between pollution control and employee

retention; examine the level of correlation between waste management and market share; and to determine the relationship between waste management and employee retention in hospitality enterprises in Mbaise. The research adopts the survey research design. To analyze data, descriptive statistics was used. It uses Spearman Product Moment correlation analysis to test hypotheses. The paper reveals that pollution control and market share; pollution control and employee retention; waste management and market share; waste management and employee retention in hospitality enterprises in Mbaise, have positive and significant relationships. The study concludes that green management improves organizational outcomes in hospitality enterprises in Mbaise. The researchers recommend that management of hospitality firms should make more efforts to control all forms of pollution in the enterprises for improved market share and employee retention. Waste to wealth strategy should be employed by hospitality firms for improved organizational outcomes. Hospitality firms in Mbaise should always seriously embrace green management.

Salihi, Ibrahim and Baharudia (2024) assessed environmental governance as a driver of green innovation capacity and firm value creation. The survey research design was used in the study. Regression analysis, robustness analysis and sensitivity analysis were used for data analysis. The study finds that the more a firm recognizes the importance of governance, environment and economic governance, the higher the tendencies for companies to have capacities in green innovation. Also, more emphasis on environment and governance dimensions rises the inclination for capacities in green innovation. It was concluded that adoption of green innovation capacity was becoming vital globally and such had made enterprises to continue the enhancement of corporate green capabilities and the implementation of novel and excellent green technique for the purposes of conserving the environment and preserving same plus firm value creation.

Alao, Adegbeie and Joshua (2023) assessed green intellectual capital and environmental sustainability of listed manufacturing companies in Nigeria. Theirs was a survey research. Multiple regression was used to handle data analysis. It was found that green intellectual capital positively and significantly influenced environmental sustainability. It was recommended that corporate entities need to invest in environmental systems.

Li, Wang and Nutakor (2023) conducted an empirical research on the influence of corporate digitalization on green innovation. Theirs was an ex post facto research. Resource-based theory was employed. Regression analysis was used for data analysis. It was found that corporate digitalization improved green innovation by improving human capital. It was concluded that enterprises that boost their digital strategies do better in green innovation. It was recommended that organizations need to encourage green innovation for sustainable business development.

Elshaer, Azazz and Fayyad (2023) investigated green management and sustainable performance of small and medium-sized hospitality businesses: moderating the role of an employee's pro-environmental behavior. Theirs was a survey research. The study used the Smart PLS-structural equation modelling technique to analyze data. It was found that green management improved environmental, economic and social performance of businesses. It was recommended that enterprises should concentrate on creating the culture of environmental stewardships and involvement in green initiatives for improved sustainable corporate outcomes.

Goni, Binti, Isa and Abdullah (2023) examined green innovations and environmental performance of hotels in Kano, Nigeria: moderating role of green transformational leadership. Theirs was a survey research. PLS-SEM was used for data analysis. It was found that green innovation positively and significantly influenced environmental performance of Kano-based hotels. The study concludes that

green innovations affect environmental performance. It was recommended that management should use facilities that do not expose the environment to pollutions.

Su, Bei-Bei, Shan, Xu and Jin-Long (2023) handled an empirical analysis of green finance and high-quality economic development in the Yangtze River Delta based on VAR and coupling coordination model. Theirs was an ex post facto study. VAR, gray correlation method and gray prediction method were used for data analysis. It was found that green finance has short-term mutual promotion effects with high-quality economic development. It was recommended that more professionals need to be involved in green finance innovation.

Soyeye, Makinde and Akinlabi (2023) assessed green supply chain management and organizational performance of fast moving consumer goods firms in Lagos Nigeria. Theirs was a survey research. Data analysis was committed to multiple regressions, Cronbach Alpha and descriptive statistics. It was found that green supply chain management had positive and significant effect on the performance of fast-moving consumer goods companies in Lagos.

Jesuleye, Adepoju and Akinlosofu (2020) investigated the level of green innovation in the food and beverage firms in Lagos State. It was a survey research. Partial Least Square Structural Equation Modelling (PLS-SEM) and Mean Item Rating (MIR) were used for data analysis. T indicate that the firms were practicing green innovation. Green managerial innovation practice was relatively high when compared with the adoption of green process innovation and green product innovation. It was concluded that the level of green innovation in the food and beverage firms in Lagos State, including green process innovation, green product innovation and green managerial innovation was relatively high. The study recommends that firms need to place more value on green product and green process innovation for competitive abilities, sustainability and well-being of individuals.

### **Gap Identified in Literature**

Based on studies the researchers were able to access, empirical studies were not conducted on the relationships between: effective waste management and job commitment of Managers and Accountants in small scale enterprises; use of renewable energy and job commitment of Managers and Accountants in small scale enterprises. This present study covers the gaps.

### **Methodology**

In this study, the researchers employed the survey research design in the study. The population of the study was made up of the Chief Executive Officers and Chief Accountants of 70 registered small scale firms in Owerri. The total population of the study is 140. The study uses the Taro Yamen's formula for sample size determination to obtain a sample size of 104 for the study. Therefore, 104 copies of the questionnaire were administered to respondents in the study small scale enterprises. The sources of data included the primary and secondary sources. While the questionnaire was the major instrument of data collection used for the study as a primary data tool, the researchers relied on texts, journals and internet sources for secondary data. The validity of the instrument was done by showing the instrument to research experts for their inputs and by ensuring that the study focused on the research questions. The reliability ratio of the instrument was done with the use of pilot study whose results were committed to Cronbach alpha statistic. A ratio of 0.79 was obtained. The instrument was therefore 79% reliable. The study employed the descriptive statistics of mean and standard deviation for data analysis. Spearman Product Moment Correlation analysis was used to test hypotheses. The rejection of null hypothesis was based on  $P < 0.05$ .

**Data Presentation & Analysis/Discussion of Results**

Out of the 104 questionnaire copies distributed to the respondents, only 81 copies were properly filled and returned. This means 78% return.

**Research Question 1:**

What is the level of correlation between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri?

**Table 1: Respondents’ responses on the level of correlation between use of solar panels and use of solar panels and reduced air pollution in listed beverage firms in Imo and Abia States**

Q/No	Item	SA	A	UN	D	SD	N	Mean	Std. Dev.
1	Effective waste management significantly encourages recycling and reduces environmental pollution thereby making Managers and Accountants to avoid truancy and absenteeism from work for sustainable business economy.	41	27	6	3	4	81	4.21	0.791
2	Effective waste management helps to prevent employee turnover among Managers and Accountants in small scale enterprises thereby sustainably beefing the economy of the enterprises.	37	25	8	6	5	81	4.02	0.806

Field Survey (2024)

The Table 1 above presents data from responses by the respondents under study. The result also disclosed a strong agreement by the respondents on their opinion on the level of correlation between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri. The results further shows that the respondents agreed to the facts that: effective waste management significantly encourages recycling and reduces environmental pollution thereby making Managers and Accountants to avoid truancy and absenteeism from work for sustainable business economy ( $\bar{x} \pm S. D$  of  $4.21 \pm 0.791$ ); effective waste management helps to prevent employee turnover among Managers and Accountants in small scale enterprises thereby sustainably beefing the economy of the enterprises (with a  $\bar{x} \pm S. D$  of  $4.02 \pm 0.806$ ).

**Research Question 2:**

What is the level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri?

Report on Research Question 2 is presented on Table 2

**Table 2: Respondents’ responses on the level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri**



Q/No.	Item	SA	A	UN	D	SD	N	Mean	Std. Dev.
3	With the availability of renewable energy, erratic power supply disappears in the enterprises and such encourages sustainable profitability hence job commitment by Managers and Accountants.	29	25	13	6	8	81	3.75	0.831
4	Availability of renewable energy makes work environment eco-friendly for economic welfare and such triggers job commitment by Managers and Accountants.	31	20	16	10	4	81	3.79	0.847

Field Survey (2024)

The Table 3 above presents data from responses by the respondents under study. The result also disclosed a good agreement by the respondents on their opinion on the level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri. The results further show that the respondents agreed to the facts that: with the availability of renewable energy, erratic power supply disappears in the enterprises and such encourages sustainable profitability hence job commitment by Managers and Accountants with a ( $\bar{x} \pm S.D$  of  $3.75 \pm 0.831$ ); availability of renewable energy makes work environment eco-friendly for economic welfare and such triggers job commitment by Managers and Accountants (with a  $\bar{x} \pm S.D$  of  $3.79 \pm 0.847$ ).

### Testing of Hypotheses

**H<sub>01</sub>:** There is no significant level of correlation between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri.

**Table 4: Correlation analysis between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri.**

Item	Mean	Standard Deviation	Correlation Coefficient	P-value
Effective waste management	4.21	0.791	0.712	0.001
Job commitment of Managers and Accountants	4.02	0.806		

SPSS Correlation Analysis Output (2024).

The result on Table 4 presents the correlation analysis between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri. The result shows a p-value of 0.001 and correlation coefficient of 0.712. The result shows a p-value less than 0.05 being the level of significance; therefore, rejecting the null hypothesis and accepting the alternative hypothesis. Therefore, the

correlation coefficient between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri is statistically significant. Therefore, there is a significant relationship between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri.

**H<sub>02</sub>:** There is no significant level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri.

**Table 5: Correlation analysis between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri**

Item	Mean	Standard Deviation	Correlation Coefficient	P-value
Use of renewable energy	3.75	0.831	0.752	0.001
Job commitment of Managers and Accountants	3.79	0.847		

SPSS Correlation Analysis Output (2024)

The result on Table 5 presents the correlation analysis between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri. The result shows a p-value of 0.001 and correlation coefficient of 0.752. The result shows a p-value less  $\leq 0.05$  level of significance; therefore, rejecting the null hypothesis and accepting the alternative which states that there is a significant level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri.

## Findings

After the data analysis, the study found that:

1. There is a significant level of correlation between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri.
2. There is a significant level of correlation between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri.

## Discussion of Findings

The fact that effective waste management significantly encourages recycling and reduces environmental pollution thereby making Managers and Accountants to avoid truancy and absenteeism from work for sustainable business economy as shown on Table 1 implies that effective waste management remains a very sound green economy index for the consistently beefing business health. The same Table 1 further reveals that effective waste management helps to prevent employee turnover among Managers and Accountants in small scale enterprises thereby sustainably beefing the economy of the enterprises. This aspect of green economy is therefore very relevant for the economic survival and sustainability of business concerns. Njoku, Udo-Orji and Anyanwu (2024) assessed green management and organizational outcomes in hospitality firms in Mbaise. The objectives of the study were to evaluate the level of correlation between pollution control and market share; assess the level of correlation between pollution control and employee retention; examine the level of correlation between waste management and market share; and to determine the relationship

<sup>1</sup>DR. **NJOKU**, Kenneth Chukwudi, <sup>2</sup>**OHIRI**, Ifeanyichukwu Franklyn, M.Sc., <sup>3</sup>**UGO**, Chukwunenye Jude, M.Sc. between waste management and employee retention in hospitality enterprises in Mbaise. The research adopts the survey research design. To analyze data, descriptive statistics was used. The study uses Spearman Product Moment correlation analysis to test hypotheses. The paper reveals that pollution control and market share; pollution control and employee retention; waste management and market share; waste management and employee retention in hospitality enterprises in Mbaise, have positive and significant relationships. The study concludes that green management improves organizational outcomes in hospitality enterprises in Mbaise. The findings in the study by Njoku et al (2024) agrees with the findings in this present study.

Given that with the availability of renewable energy, erratic power supply disappears in the enterprises and such encourages sustainable profitability hence job commitment by Managers and Accountants as shown on Table 2 implies that alternative, green and sustainable energy sources have come to stay in Nigeria. The Table 2 further shows that availability of renewable energy makes work environment eco-friendly for economic welfare and such triggers job commitment by Managers and Accountants. Njoku, Onuegbu and Ugo (2024) investigated solar power and eco-friendly conferences as correlates of air and land pollution in listed beverage firms in Imo and Abia States. The objectives of the study were to examine the relationship between use of solar panels and reduced air pollution as well as assess the extent to which eco-friendly business conferences influence the reduction of air pollution and land pollution in the listed beverage firms. The researchers employed the survey research design in the research. Data analysis was committed to descriptive statistics. Correlation analysis was used to test hypotheses. The study finds that there is a positive and significant relationship between: use of solar panels and reduced air pollution; use of eco-friendly business conferences and reduction of air pollution; and use of eco-friendly business conferences and reduced land pollution in the listed firms. It was concluded that solar power and eco-friendly business conferences are correlates of air and land pollution in listed beverage firms in Imo and Abia States. The findings in the study by Njoku et al (2024) agrees so much with the findings in this present study.

## **Conclusion and Recommendations**

### **Conclusion**

The study concludes that green economy positively and significantly correlates with job commitment of Managers and Accountants in small scale enterprises in Owerri. When wastes are effectively and prudently managed in the enterprises, the managers and Accountants become more productive, avoid truancy and absenteeism and work in healthier work environments. With use of renewable energy, they no longer become victims of erratic power supply and sustainability in power supply increases their efficiency, interest on the job and all-round job commitment.

The study therefore infers that any small scale enterprise that relegates green economy indicators to the background risks very poor managerial outcomes. It actually pays to go green as such is both eco-friendly, healthy and sustainable for improved job commitment of Managers and Accountants in small scale enterprises.

### **Recommendations**

Based on the findings, the study makes the following recommendations:

- i. Management of small scale enterprises should always adopt sustainable, healthy and environmentally friendly approaches for waste management so as to enhance the job commitment of their workforce especially the Managers and Accountants.

- ii. Enterprises should invest heavily on renewable energy as it guarantees uninterrupted power supply thereby enhancing the job outcomes of Managers and Accountants especially their commitment to their jobs.

### Contribution to Knowledge

This work contributes to knowledge by providing empirical literature and by bridging research gaps on the relationships between effective waste management and job commitment of Managers and Accountants in small scale enterprises in Owerri. It also breaches research gaps on the relationship between use of renewable energy and job commitment of Managers and Accountants in small scale enterprises in Owerri. The study also adds to the body of existing knowledge in the area of green economy and employee job commitment.

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