PalArch's Journal of Archaeology of Egypt / Egyptology

ENVIRONMENTAL POLLUTION RESULTING FROM BRICK FACTORIES AND THE ROLE OF ENVIRONMENTAL TAX IN REDUCING IT

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Haider Omran seher, Ali Murad Khudadad, Ibtisam Jebur Wannas Alhweesah. Environmental Pollution Resulting From Brick Factories And The Role Of Environmental Tax In Reducing It-- Palarch's Journal Of Archaeology Of Egypt/Egyptology 17(3), 2347-2361. ISSN 1567-214x

Keywords: Cognitive dissonance, Expected emotion, Immediate emotion, Overconfidence, Stock returns, Quantitative.

ABSTRACT :

The phenomenon of environmental pollution resulting from the smoke of brick factories is one of the most dangerous phenomena facing the environment in Iraq in general, and there are data indicating a large and increasing exceeding the levels of toxic gases polluting the environment resulting from the smoke of brick factories according to the permissible global and local environmental determinants, which threatens the existence of a danger. A great deal of environmental disaster in the future if the situation continues as it is now. Therefore, the research included a problem that the Iraqi airspace suffers from the dangerous effects of environmental pollution resulting from the smoke of brick factories, and that suffering is exacerbated by the increasing need for the state to continue and expand these activities and the associated great and dangerous environmental damage. In light of the absence of environmental taxes within the structure of the tax system in Iraq, the matter requires state intervention to reduce the phenomenon of environmental pollution by imposing environmental taxes on brick factories, with the aim of protecting society and the environment from the dangers of that.

Keywords: pollution, environment , Iraqi airspace ,taxes ,society

INTRODUCTION

The research topic was chosen as a step towards reducing the environmental pollution rates of brick factories occurring in the natural environment in Iraq in general, as the environmental tax is one of the economic tools used globally for the purpose of

reducing pollutants, and thus preserving human, animal and plant health and natural resources from those pollutants. In addition to increasing tax revenues and supplying the state's public treasury with funds that can be directed towards establishing hospitals and health centers specialized in treating people injured as a result of the damage caused by these pollutants, or employing these funds in projects that will return the elements of the natural environment to what it was before pollution, and this The matter requires legislating laws that will reduce the levels of pollution caused by the brick industries and thus preserve the environment from deterioration and destruction, and perhaps one of the most important laws required is the environmental tax law (a tax on pollution) so that the environmental tax has effectively contributed to reducing environmental pollution of brick factories.

RESEARCH METHODOLOGY

Research problem:

The Iraqi airspace suffers from the dangerous effects of environmental pollution resulting from the smoke of brick factories, and this suffering is exacerbated by the increasing need for the state to continue and expand these activities and the associated great and dangerous environmental damage. In light of the absence of environmental taxes within the structure of the tax system in Iraq, the matter requires state intervention to reduce the phenomenon of environmental pollution by imposing environmental taxes on brick factories, with the aim of protecting society and the environment from the dangers of that pollution.

Research importance

The importance of this research emerged to clarify the level of abuses on the elements of the natural environment by the brick factories in Iraq, which have nothing but to achieve more and more profits without taking into consideration the environmental aspects and the environmental effects of their economic activities that are extremely dangerous and destructive to all elements of the natural environment of air And water and soil, and here comes the role of this research in clarifying the importance of imposing environmental taxes to limit the aggravation of the problem of environmental pollution, as the researcher proposes to impose an environmental tax on pollution resulting from brick factories to reduce it in the present and in the future and to stimulate the polluting parties to use technology related to controlling pollution levels and reducing Its damage is minimized.

Hypothesis research scheme:

To complete the treatment of the research problem and achieve its objectives, a hypothetical outline of the research was constructed that reflects the correlation and influence relationships between the research variables (environmental tax, environmental pollution of brick factories)

Research hypothesis

Based on what was proposed in the research problem and the hypothetical outline of the research, the following two hypotheses were formulated:

1. The first hypothesis : There is a significant correlation between the environmental tax and the environmental pollution of brick factories.

2. The second hypothesis: There is a significant effect of the environmental tax on the environmental pollution of brick factories.

3.

THE THEORETICAL SIDE

First: Defining environmental pollution

The definitions of environmental pollution varied according to the multiplicity of researchers who dealt with this important topic in various specialties, but their common observation about the phenomenon of environmental pollution is that it is extraneous changes to the environment that were caused by human misuse of natural resources, misuse of modern technology and the rapid technological development, which was supposed to Mocking or working at the service of mankind and mankind as a whole, except that it has polluted the environment and destroyed its natural resources. Therefore, pollution has become an interference or deterioration in the purity of air, water and soil due to its mixing with wastes, chemicals and various harmful wastes, especially industrial waste and the toxic wastes that result from it, which leads to changing the characteristics of the environment surrounding humans. There are several definitions of environmental pollution, including:

Environmental pollution is (an unwanted change in the natural, chemical or biological properties of the surrounding environment (air, water, soil) that causes harm to human life or other organisms, animal or plant). It is also known as (any addition to air, water, soil or food that threatens human health or human activities or other living organisms) (2001: 15: Miller)

Also, environmental pollution is defined as (the presence of one or more polluting factors in specific quantities, characteristics and periods of time that directly or indirectly lead to harm to human health, other living organisms, natural materials or property, or negatively affect the quality of life and the well-being of society) Katya 1993: 22 Second: Sources of Pollution:

The sources of pollution can generally be identified in two main sources

1. Natural sources:

They are the sources that have no income to humans, but they result from natural phenomena such as gases, fumes, lava, and nitrogen oxide resulting from the occurrence of electrical spark between clouds when lightning occurs.

2. Industrial sources:

They are many and are related directly or indirectly to human progress and increase in population and the resulting pollutants and wastes for factories, means of land, sea and air transportation, and the remnants of chemicals used in agriculture and in excess of plant needs, as well as radioactive pollutants and nuclear waste resulting from nuclear reactors. The resources responsible for human beings far outweigh the natural resources, so the issue of protecting the environment from pollution has become one of the most important issues that represent a real challenge to human life on this planet (Abu Saud 2000:

Third: The environmental tax and its impact on the environmental pollution of brick factories

The origins of the environmental tax:

Environmental taxes are one of the economic tools that the state can impose with the aim of protecting the environment from various forms of pollution, as most of the owners of economic activities are looking for profit only without taking into account the environmental aspects while practicing these activities, and for this reason the state must intervene to protect the environment from deterioration and that By imposing environmental taxes, which would direct the behavior of economic activities towards seeking to reduce the release of pollutants into the environment and thus preserve it as much as possible, meaning that imposing an environmental tax constitutes pressure on the owners of economic activities polluting the environment in order to push them towards reconsidering the way in which they conduct their activities (Tsunga et al., 2020; Tsaurai & Nyoka, 2019; Matthews & Mokoena, 2020; Mosala & Chinomona, 2020; Adewumi, 2020; Antoni et al.,2020; Antelm-Lanzat et al., 2020; Caliskan & Zhu, 2020; Chena et al. ,2020; Combita Mora, 2020).

As a result of the increase in the phenomenon of environmental pollution, the concept of (environmental tax) was introduced at the beginning of the twentieth century, when the British economist Arthur Cecil Pigou (1877-1959 AD), who was working as a professor in political economy at the University of Cambridge during the period (1908-1944 AD) by publishing his well-known book (welfare economics) in the year 1920AD. This scientist proposed imposing a tax on polluters as an appropriate means to achieve equality between private costs and social costs, and this tax is known today as pollution fees or pollution tax. Peugeot has dealt with the external effect (damage) of the act of production or consumption, as he gave the example of flying shards of smoldering coal that are emitted by steam train chimneys that burn forests and fields (Kafi: 2014: 34)

Fourth: Definition of environmental tax

Environmental tax was defined by the Organization for Economic Cooperation and Development (OECD) as (the sum of taxes whose container includes a product or service that causes damage to the environment, or it is the tax imposed on products , services and production technologies that have harmful effects on the environment). The environmental tax is also defined as (compulsory expenses free of charge that are collected for the account of the public treasury, and their imposition is due to the link of their container with the environment, or it is a group of fiscal measures that have an impact on the environment, or it is a set of fiscal measures aimed at reducing the harmful effects on the environment Due to pollution, or it is a kind of economic tool to treat environmental problems.) (Abdel-Baqi 2010: 77(

And researchers' definition of environmental tax The environmental tax is (those amounts deducted compulsorily from taxpayers (individuals and institutions) for the purpose of protecting the environment from various pollutants resulting from various industrial activities and urging taxpayers who have these activities to use modern and

advanced technologies or what are called environmentally friendly technologies in their activities Different economic) Fifth: Environmental Tax Objectives:

Environmental taxes have a set of goals that make them one of the most important tools for both economic and environmental policies, including:

1. The imposition of environmental tax aims primarily to protect human beings, by improving environmental conditions and making them suitable and free from all aspects of pollution, and this is what is stipulated in most of the laws, laws and agreements.
2. Environmental taxes play an important role, as they are the catalyst for innovation for producers. When energy, water, raw materials, gas, liquid and solid wastes become subject to taxation, taxpayers will develop new ways of production and this will help achieve more economic efficiency, implement the principle of precautions and improve global sustainability and competitiveness.
3. Creating and providing new financial sources whose purpose is to protect, treat and improve the environment and rid it of all types of waste and damage caused by economic activities polluting the environment, by increasing the tax revenues that are used to cover environmental expenditures.
4. Finding the means and methods through which to maintain the rapid development of society in order to achieve sustainable development by sustaining the current natural resources for future generations.
5. Reducing pollution considering that environmental taxes lead the taxpayer to the trend towards reducing pollution and thus reducing the costs borne by the corporation (Charles: 2005: 173).
6. Contributing to the removal of pollution through the deterrent punitive measures contained in the environmental tax, whether they are financial fines or criminal penalties to which all violators of the rules of environmental protection are exposed. Sixth: Determining the tax base

Determining the environmental tax base:

It is intended here to determine the part of the subject matter the environmental tax is imposed on, which is that part that exceeds the optimal or acceptable level of socially permissible pollution (Optimum Level of Pollution), and this level of pollution is determined when the marginal cost of reducing pollution equals the marginal cost of damage. Where the idea of the optimal level of pollution is based on the fact that pollution has costs to be borne by society, and that reducing pollution requires exerting a cost, and determining the optimal level of pollution is done by comparing the costs of pollution with the costs of reducing that pollution (Tohma 2001: 105; Kusnanto et al., 2020; Machmud et al., 2020; Rodionov et al., 2020; Rogaleva et al., 2020; Liu, 2020; Liu, 2020; Hornung, 2020; Janssen, 2020; Kithatu-Kiwekete & Phillips, 2020; Kotze et al., 2020)

Seventh: Estimating the environmental tax base:

The different types of pollutants presented in the environment are characterized by the difficulty of measuring and estimating their size accurately. That is why tax systems in countries that impose environmental taxes resort to translating these pollutants in the form of tables and equations that are calculated on the basis of the degree of risk

resulting from each type of pollutant, provided that Clarify the amount of the environmental tax allocated to each specific unit of measurement, according to the nature and type of those pollutants. In Britain, for example, the amount of the environmental tax on pollution caused by sulfur was set at (0.03) euros per liter of diesel (Maryam Bin Al-Sheikh 2012: 26)

Eighth: Types of environmental taxes:

A- Out Put Tax: This form of environmental tax means that the public authorities impose a specific or value tax on production in the various production units whose production process is accompanied by pollution of the natural elements of the environment (air, water, soil) and causing damage to Society, for the purpose of motivating the owners of those production units to strive to reduce the volume of pollutants resulting from their economic activities polluting the environment to socially acceptable levels and in accordance with the specified standards, so that environmental damage does not occur on the one hand, and no harm is caused to human health and other living organisms on the other hand.

B- Emission Tax: This type of environmental tax is a deduction in proportion to the amount of the estimated or actual emissions that are thrown to the various elements of the natural environment (air, water, soil), and according to this type of tax, the owners of Economic activities polluting the environment bear the costs of polluting the environment, which drives them to seek to reduce levels of pollutants emissions to the environment, by searching for technological methods that reduce the volume of pollutants to socially acceptable levels. This type of tax is also considered one of the most important types and the most. Impact because it affects the emissions themselves, which result in harmful effects on all elements of the natural environment, and considering that the costs of repairing these harmful effects do not appear in the prices of goods and services, this type of environmental taxes is sufficient to incorporate the various costs of repairing those effects into the prices of goods and services (Maryam bin Sheikh 2012: 29)

C- Carbon Tax: Those who contribute to environmental pollution must pay an environmental tax commensurate with the size of their contribution to pollution. Despite this axiom, the application of the carbon tax is almost limited to some European countries, as its spread at the global level is still elusive because it collides with economic and political interests.

Trash tax: It is a cash deduction that is imposed on waste units that are disposed into the environment. The imposition of this type of tax forces the owners of economic activities polluting the environment to pay additional costs related to the waste disposal process or the process This will motivate the owners of polluting activities to control the level of waste associated with those activities in a direction that does not make them incur additional costs, represented by the environmental tax on waste.

PRACTICAL SIDE

Presentation and analysis of results

Through this topic, the results of the research will be presented and analyzed, by presenting the arithmetic means to diagnose the answers to the sample, the standard deviations to estimate the extent of dispersion in the answers, and the coefficient of variation to determine the degree of homogeneity in the answers of the research

sample individuals, and the relative importance of knowing the degree of interest of the research sample, and arranging according to importance The relativity of the paragraphs at the sub- and general level to the research variables, as the researcher relied on the five-year Liker t scale in the responses of the sample members, and the level of the answer will be limited between (1-5) and five levels according to the categories, and the categories are as follows:
The first category: from (1) to (1.79) represents the answer (I do not strongly agree.)
The second category: from (1.8) to (2.59) represents the answer (I do not agree.)
The third category: From (2.6) to (3.39), the answer represents (neutral.)
The fourth category: from (3.4) to (4.19) represents the answer (agree.)
The fifth category: from (4.2) to (5) represents the answer (strongly agree.)
Statistical tools and methods used in data processing and analysis:
The researcher relied on data analysis and processing on a number of statistical tools and methods, as follows:

Descriptive Statistics:

A- Distribution Frequency and Percentages: used for the purpose of describing the data for the research sample test.
B- Mean Arithmetic: used in computing the average of the answers of the sample members, and knowing the level of the variables for the purposes of analysis.
C- Standard Deviation: It is used to find out the homogeneity or dispersion in the responses of the sample members from the arithmetic mean of the variable.
D- Coefficient of variation.
Inferential Statistics:
A- The reliability coefficient (Cronbacg Alf): used to test the ability of questions to be measured at different times.
B - Pearson Correlation Coefficient: used to test the correlation relationship between research variables in terms of their strength and direction.

Regression Leaner Simple: It is used to determine the effect of independent variables on the dependent variables (Rashid and Al-Mashhadani, 2016 AD: 23–45–59–90–156–217)

3- The ready-made statistical program package (Spss - Ver - 19): it is used to extract the results.

(144) uestionnaire forms were distributed to the sample members, and in return, the number of questionnaires received from the sample members and which were answered was (144) questionnaires. Table (1) shows the research sample, the number of forms distributed and received, and the rate of recovery.

Table (1) shows the description of the research sample, the number of forms distributed and received, and the rate of recovery

The sample	Number of distributed forms	The number of applications received	%Recovery rate
The Companies	52	52	% 100

Department of the General Tax Authority			
A group of workers and associates in the brick factories	92	92	% 100
Total	144	144	% 100

The table was prepared by the researcher.

Presentation and analysis of the sample answers on the axis of environmental tax:

Table (2) shows the results according to the sample's views on (environmental tax), where Table (2) refers to the arithmetic mean, standard deviation, coefficient of variation, and the general relative importance related to the (environmental tax) variable, as the table reflects an overall arithmetic mean of (4.13) (Out of (5), which refers to the option of (agree), which is a good value and with high consistency in the answers, and is confirmed by the value of the standard deviation and the coefficient of variation therein, respectively, as their value reached (0.50) and (12.16), while the relative importance was (82.66), which confirms the degree of interest of the research sample about the environmental tax variable.

Table (2) shows the mean, standard deviation, coefficient of variation and the relative importance of the total environmental tax variable

variable	Arithmetic mean	standard deviation	Coefficient of variation	Relative importance
Environmental tax	4.13	0.50	12.16	82.66

The table was prepared by the researcher based on the results of the electronic calculator program (SPSS)

Table (3) shows the arithmetic mean, standard deviation, and coefficient of variation, relative importance, and the arrangement according to the relative importance of the variables at the sub and total level of the environmental tax variable

No.	The Paragraphs	Sample Volume	Arithmetic Mean	Standard Deviation	Coefficient of Variation	Relative Importance	Sort By Importance
1	Imposing environmental taxes on brick factories pushes them towards compliance with environmental laws, instructions and regulations.	144	4.51	0.68	15.06	90.20	5
2	An environmental tax is a tool for reforming the	144	4.47	0.70	15.64	89.40	8

	economic and environmental system.						
3	Imposing environmental taxes on brick factories that have a negative impact on the environment contributes to the adoption of these factories projects to preserve the environment and its resources.	144	4.49	0.69	15.37	89.70	7
4	Imposing environmental taxes motivates brick factories to educate and educate their employees towards developing environmental awareness.	144	4.21	0.74	17.51	84.20	13
5	Imposing environmental taxes on polluting brick factories encourages them to search for production methods that are less polluting.	144	4.62	0.70	15.15	92.40	1
6	Imposing environmental taxes on polluted brick factories would reduce state expenditures through the general budget for the purpose of confronting or reducing pollution.	144	2.44	1.37	56.27	48.80	15
7	Environmental tax is one of the most important tools for reducing and combating environmental pollution	144	4.49	0.71	15.79	89.80	6
8	Environmental tax is one of the economic policy tools that the state can use to preserve the environment from deterioration.	144	4.56	0.75	16.36	91.20	3
9	The imposition of an environmental tax obliges	144	4.60	0.77	16.72	92.00	2

	polluting foreign oil companies to use modern, environmentally friendly technologies.						
10	The imposition of the environmental tax contributes to reducing the external costs (burdens) incurred by society as a result of environmental pollution of brick factories.	144	4.24	0.72	16.96	84.80	12

The table was prepared by the researcher based on the results of the electronic calculator program (SPSS).

Presentation and analysis of the sample answers about the axis of environmental pollution of brick factories:

Table (4) shows the results according to the sample's views on the variable (environmental pollution of the brick factor), where Table (4) indicates the arithmetic mean, standard deviation, coefficient of variation, and the general relative importance of the variable (environmental pollution of the brick factor), as the table reflects an arithmetic mean Overall, its value was (4.09) out of (5), which refers to the option (agree), which is a good value with high consistency in the answers, and is confirmed by the value of the standard deviation and the coefficient of variation in it, respectively, as its value reached (0.35), (8.66), in When the relative importance was (81.79), which confirms the degree of interest of the members of the research sample about the environmental pollution variable for the brick factories.

Table (4) shows the arithmetic mean, standard deviation, coefficient of variation, and the relative importance of the total environmental pollution variable for the brick modulus

variable	Arithmetic mean	standard deviation	Coefficient of variation	Relative importance
Environmental oil pollution	4.09	0.35	8.66	81.79

The table was prepared by the researcher based on the results of the electronic calculator program (SPSS)

Table (5) shows the arithmetic mean, standard deviation, coefficient of variation, relative importance, and the arrangement according to the relative importance of the paragraphs at the sub and total level of the environmental pollution variable for the brick factories

No.	The paragraphs	Sample volume	Arithmetic mean	Standard Deviation	Coefficient of variation	Relative importance	Sorted by importance
1	The brick factories' activities in Iraq are causing damage to the	144	4.49	0.59	13.16	89.80	3

	country's surrounding atmosphere.						
2	The activities of the brick factories cause damage to the waters of Iraq (surface and underground).	144	4.50	0.52	11.44	90.00	2
3	The activities of the brick factories companies cause damage to Iraqi and agricultural lands in particular.	144	4.46	0.60	13.50	89.20	4
4	The brick factories operating in Iraq adhere to environmental restrictions.	144	1.76	0.62	35.06	35.20	8
5	Environmental pollution of brick factories leads to immediate and future damage to the health of citizens.	144	4.60	0.68	14.83	92.00	1
6	The brick factories' activities operating in Iraq are causing damage to fish and livestock production.	144	4.18	0.54	12.85	83.60	7
7	Environmental pollution of brick factories is continuous and increasing due to the activities of these companies, which leads to difficult treatment and high costs.	144	4.33	0.57	13.09	86.60	6
8	The activities of the brick factories operating in Iraq are causing the reduction of arable land areas and the deterioration of agricultural production in terms of quantity and quality.	144	4.40	0.56	12.66	88.00	5
	Total environmental oil pollution	144	4.09	0.35	8.66	81.79	

The table was prepared by the researcher based on the results of the electronic calculator program (SPSS).

Analyzing the relationship between environmental tax and environmental pollution of brick factories by adopting correlations and impacts

This topic presents the test of the two research hypotheses, which includes testing the hypothesis of correlation between research variables using the analytical statistical methods represented by the Pearson correlation coefficient (Person), and also includes testing the hypothesis of influence between research variables using the statistical methods represented by simple linear regression analysis, so this study includes two axes

First: To test the correlation relationship between research variables.
Second: Test the impact relationship between research variables.

The correlation relationship between the environmental tax and environmental pollution of brick factories when a sample size of (144) individuals:

The content of this relationship refers to verifying the validity of the first hypothesis, which states (there is a significant correlation relationship between the environmental tax and environmental pollution of brick factories), as the data in Table (5) indicate the existence of a statistically significant negative correlation between the environmental tax and the environmental oil pollution in The research sample organizations at the macro level, with a correlation coefficient whose value reached (** 333.-) at a level of significant significance (0.01), and this result indicates acceptance of the first hypothesis that states (There is a significant correlation relationship between the environmental tax and environmental pollution of the brick factories).

Table (6) shows the results of the correlation between the two variables of environmental tax and environmental pollution for brick factories at volume

CONCLUSIONS AND RECOMMENDATIONS

First Conclusions:

1. The activities of the brick factories are one of the most important sources that cause negative effects on the health of the Iraqi human being, and leave their effects in the environment of Iraq for a long period of time that reaches several decades.
2. The steady rise in the concentrations of pollutants resulting from the activities of brick factories in Iraq during the years of research in the absence of the application of environmental taxes.
3. The decline of arable land areas in Iraq during the years of research gives an indication of the negative role that environmental pollution plays for brick factories in the country.
4. The large and increasing rise in the concentrations of pollutant gases associated with the activities of brick factories is an indication that these laboratories do not acquire devices and equipment that work to capture these pollutants before they are released to the surrounding environment, as is the case in brick factories in developed countries.

Second Recommendations

1. The brick factories must place the responsibility for protecting the environment among their priorities and plans, and the government should oblige them to do so by imposing an environmental tax on pollution.
2. The need to move to imposing environmental tax on activities polluting the environment as it is an effective tool for environmental policy, by enacting a law intended to protect the environment from environmental pollution resulting from the activities of brick factories, so that this law will be a deterrent to these factories, by imposing environmental taxes on pollutants
3. Obliging brick factories operating in Iraq to install systems (devices and equipment) specialized in the process of monitoring and measuring the quantities and sizes of pollutants resulting from their various operations
4. Follow-up and study of the problems that arise as a result of the application of the proposed environmental tax, and strive to overcome all obstacles that obstruct the application of this type of tax, as it is a new tool that has not been applied previously in Iraq.

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