

ABSTRACT

Environmental management has long been a topic of public discussion because it results in environmental problems. One of the main triggers is the large number of manufacturing companies that cause environmental damage due to excessive use of energy and exploitation of nature. This encourages public awareness to demand industry to improve its production system by applying the principle of balance between economic benefits, ecological balance and responsibility to the environment. For this, we need an information system that supports the governance of the balance. One of the information systems needed is a system that can provide environmental costs to achieve eco-efficiency called the Environmental Management Accounting (EMA) system. This study aims to analyze the implementation of the Environmental Management Accounting (EMA) system; how the information system processes environmental costs, and how production waste can be controlled so that the company's eco-efficiency is achieved.

This study uses a case study research method with an interpretive paradigm, with the aim of describing the role of the EMA system in achieving eco-efficiency in the company so that it can affect the company's economic performance.

The results of the study indicate that the Company has carried out environmental management activities, especially waste management well, but reports made on environmental costs are still standard based on government regulations and still combine costs related to the environment into one account. This study identifies environmental costs into four categories, namely environmental prevention costs, environmental detection costs, environmental internal failure costs and environmental external failure costs. By separating environmental costs into each category with the application of the Environmental Management Accounting (EMA) system, companies can obtain information for decision making and controlling environmental costs in order to achieve eco-efficiency. It can be seen that the company's profit has increased every year so that it can realize the company's economic performance.

Keywords: Environmental Cost, Implementation of Environmental Management Accounting (EMA) system, Eco-efficiency, Economic Performance.