

## **The Accounting Practices and Environmental Agenda in the Malaysia Airports**

### **ABSTRACT**

The environmental agenda is a big thoughts by the United Nations especially to the aviation business due to its high regulated industry involve. Malaysia is one of the member states and this agenda should be implemented by the airport business. More or less this environmental agenda will influence the accounting practices among Malaysia airports especially in terms of cost and budget allocation. The Malaysia airports have the awareness to implement this environmental practices, however, in which way this practice being implemented and how far it will impact to the accounting approach still being question. Therefore, this study seek to examine the way in which the environmental agenda influences the accounting practices in the Malaysia airports. The data collected in this study are through interviewing the East Malaysia Airports with nine personnel altogether. The observation also take place by visiting the environmental project in the airports. The data then been analyzed by using thematic approach. Underlying to the social capital theory, it is found that Malaysia airports have implemented the environmental practices based on the level of needed and budget that they have. Then, this environmental practices shapes the accounting approaches in terms of budget and cost allocation of the East Malaysia airports.