

**Perceived Environmental Uncertainty, Environmental Management Accounting And
Corporate Sustainability Performance In Malaysian Manufacturing Sector**

ABSTRACT

This study concentrates on the relationships between perceived environmental uncertainty and environmental management accounting (EMA) on corporate sustainability performance. This study employed the perceptual measurement in measuring the variables instead of using physical measurement. The empirical results show that there is a significant positive effect between the perceived environmental uncertainty and the use of EMA, which in turn can improve the sustainability performance. The findings suggest that EMA is as useful and important tool system to collect and analysis information to improve corporate sustainability performance in Malaysian manufacturing firms. Moreover, perceived environmental uncertainty has directly positive effect on the implement of EMA and corporate sustainability performance.