

The Perception Of Top Management's Commitment, Environmental Management Accounting And Corporate Sustainability Performance In Malaysian Manufacturing Sector

ABSTRACT

This study aims to examine the effect of the top management's commitment with a focus on the role of environmental management accounting (EMA), on corporate sustainability performance. Using an online survey, this study sampled from 55 respondents in ISO 14001 certification companies which are listed on the FMM (Federation of Malaysian Manufacturers). The empirical evidence shows that there is a positive and significant influence between top management's commitment and the use of EMA, which in turn can improve the sustainability performance of the firm. The finding suggested that EMA is a useful and important tool to provide information to boost corporate sustainability performance in Malaysian manufacturing firms. Moreover, top management's commitment has positive effect on the implement of EMA and improvement in corporate sustainability performance.