

The use of environmental management accounting in China's manufacturing industry

ABSTRACT

With the increase of environmental problems in the global scope, the application of environmental management accounting (EMA) in enterprises has attracted more and more attention all over the world. Even though EMA has become in the world is new and hot research direction, China's application of EMA research is relatively small, with the strengthening of environmental protection work in China, the Chinese government and enterprises have tried to accept the use of EMA and gradually catch up with the pace of international environment requirements. Previous studies showed the level of adoption and implementation of EMA is still weak, especially in developing countries. Current paper showed a result of a pilot research put into practice on manufacturing companies conducted in China. Although some studies questioned the extent of the use of EMA, the findings of the research suggest that the use of EMA has potential for further development in China. However, this study is a pilot study, thus the sample size is considered insufficient. Future study is suggested to produce more accurate results and findings.