ABSTRACT

This research objective is to explore the practice of EMA in PT Semen Indonesia (Persero) Tbk as an effort to assess eco-efficiency. PT Semen Indonesia was chosen for it has fulfilled three criteria: (1) being in chemical-based industry, (2) being a major player in cement industry, and (3) has previously awarded for its environmental performance through government’s assessment program. The research will use qualitative method to ensure in depth understanding of the topic researched. The data collection process will be done through field research, in which it resulted in three kinds of data collected: (1) interview transcript, (2) supporting documents, and (3) photo capture from direct observation. Overall this research revealed that PT SI incentives in maintaining eco-efficiency are mainly due to stakeholders’ demand, especially government, foreign shareholders, and surrounding community. The effort to attain this eco-efficiency also extensive, but in term of EMA implementation, PT SI’s focus of data monitoring is still mainly on physical information from non-accounting department (PEMA). The accounting department though, is still yet to record the monetary information on EMA in separated recording or as extensively. The cost allocation for environmental costs are still buried inside overhead costs, therefore, it lower the accuracy and extensiveness of financial information provided through MEMA.

Keywords: Environmental Performance, Eco-efficiency, EMA, PEMA, MEMA