

**EMA IMPLEMENTATION AS AN ASSESSMENT OF  
ECO-EFFICIENCY:  
A Case from PT Semen Indonesia (Persero) Tbk.  
In Gresik, East Java, Indonesia**

**THESIS**



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**MASTER OF ACCOUNTING PROGRAM  
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UNIVERSITAS AIRLANGGA  
SURABAYA**

**2015**

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**THESIS**

**SUBMITTED TO FULFILL PARTIAL REQUIREMENT IN OBTAINING  
MASTER DEGREE IN ACCOUNTING MAJOR**



**Submitted by:**

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Diajukan oleh:

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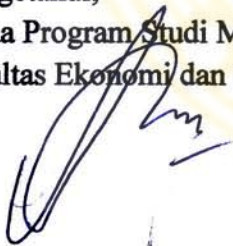
Pembimbing Utama,



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**Tanggal:.....**

Mengetahui,  
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**Dr. Andry Irwanto, SE., MBA., SE., Ak.**

**Tanggal: 23-02-2015**

Yang bertanda tangan di bawah ini menyatakan bahwa:

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Telah melakukan perbaikan terhadap tesis yang berjudul **EMA Implementation as an Assessment of Eco-Efficiency: A Case from PT Semen Indonesia (Persero) Tbk. In Gresik, East Java, Indonesia** sebagaimana telah disarankan oleh tim penguji pada tanggal 17 Februari 2015.

Tim Penguji

Ketua



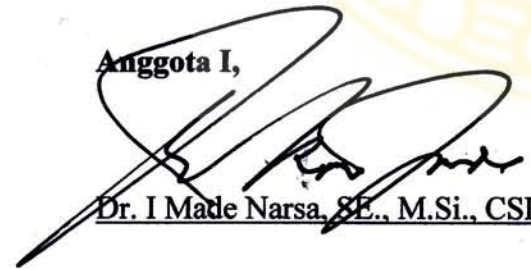
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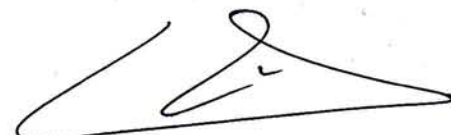
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