

## ABSTRACT

This study presents qualitative research by using a case study and takes PT. Bridgestone Tire Indonesia, one of the biggest tire manufacturer, as a unit of analysis. The purpose of this study is to explore the implementation of Environmental Management Accounting (EMA) in PT. Bridgestone Tire Indonesia and determine role of accountants in implementing it. This study intends to examine whether EMA enhances sustainable development by utilizing PEMA-MEMA approach as a tool of EMA. This study also aims to describe the obstacles of implementing EMA in the field where the research is taken out. The company has not fully implemented the EMA framework. Thus, researcher try to perform input-output analysis to measure the eco-efficiency of the production process which then becomes the basis in constructing possible follow-up actions for the management.

**Keywords:** *EMA, PEMA, MEMA, NPO, input-output analysis*