

## TABLE OF CONTENTS

PREFACE.....	v
ACKNOWLEDGEMENTS .....	vi
ABSTRACT.....	vii
CHAPTER I	
INTRODUCTION .....	1
1.1. Background .....	1
1.2. Problem Statement .....	5
1.3. Purpose of the Research .....	6
1.4. Contribution of the research.....	6
1.5. Writing Structure.....	8
CHAPTER II	
THEORETICAL FRAMEWORK.....	9
2.1. Literature Review.....	9
2.1.1. Environmental Management Accounting.....	9
Definition and the Benefits of EMA.....	9
Framework of Environmental Management Accounting.....	12
Environmental Cost .....	14
2.1.2. Environmental Cost Accounting .....	15
2.1.3. Environmental Performance according to PROPER .....	19
2.1.4. Environmental Performance according to ISO 14001 .....	22
2.2. General Description about PT. Bridgestone Tire Indonesia.....	24
2.2.1. General Description.....	24
2.2.2. Brief Summary of Company's History.....	25
2.2.3. Company's Vision and Mission .....	26
CHAPTER III	

RESEARCH METRHODOLOGY .....	27
3.1. Research Design.....	27
3.2. Data Collection Method .....	28
3.3. Data Analysis Method.....	29
CHAPTER IV	
RESULT ANALYSIS.....	31
4.1. Environmental Management Accounting in PT. Bridgestone Tire Indonesia – Bekasi Plant.....	31
4.1.1. Internal Safety, Health, and Environment (SHE) Section .....	34
4.1.2. The Implementation of Environmental Management System.....	35
4.1.3. The PROPER Ranking for Business Performance .....	36
4.2. Production Process .....	37
4.3. Physical Environmental Management Accounting and Monetary Environmental Management Accounting .....	41
4.4. Environmental Cost Accounting of PT. Bridgestone Tire Indonesia – Bekasi Plant.	45
4.5. Obstacles of EMA Implementation in PT. Bridgestone Tire Indonesia-Bekasi Plant	50
4.6. Proposed Attempts to Reduce NPO .....	51
CHAPTER V	
CONCLUSIONS, LIMITATIONS,.....	52
AND SUGGESTIONS.....	52
5.1. Conclusions .....	52
5.2. Limitations .....	53
5.3. Suggestions for PT. Bridestone Tire Indonesia-Bekasi Plant .....	54
REFERENCES .....	56

## LIST OF FIGURES

Figure 2.1 Uses and Benefits of EMA .....	11
Figure 2.2 EMA Framework .....	12
Figure 2.3 EMA Implementation Framework for Business Application .....	13
Figure 3.1 Model of Analysis.....	30
Figure 4.1 Organizational Chart of Safety Health Environment (SHE)– Bekasi Plant .....	34
Figure 4.2 Production Flow of PT. Bridgestone Tire Indonesia-Bekasi Plant.....	38
Figure 4.3 Physical Environmental Management Accounting PT. Bridgestone Tire Indonesia–Bekasi Plant Year 2015.....	43
Figure 4.4 Monetary Environmental Management Accounting PT. Bridgestone Tire Indonesia–Bekasi Plant Year 2015.....	44

## LIST OF TABLES

Table 2.1 PROPER Rankings of Business Performances .....	21
Table 2.2 Company's Brief History .....	25
Table 4.1 Application of EMA in PT. Bridgestone Tire Indonesia-Bekasi Plant.....	32
Table 4.2 Production Equipment of PT. Bridgestone Tire Indonesia–Bekasi Plant	41
Table 4.3 Environmental Cost Accounting of PT. Bridgestone Tire Indonesia– Bekasi Plant .....	46
Table 4.4 List of Non-Product Output Year 2015.....	48
Table 4.5 List of Hazardous Waste Year 2015 .....	49
Table 4.6 Revenue and Cost from Waste Year 2015 .....	49