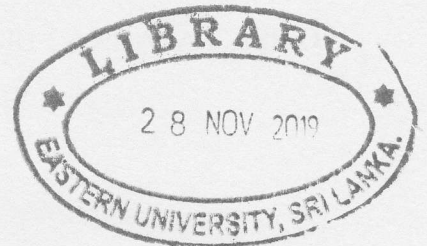


**ENVIRONMENTAL MANAGEMENT ACCOUNTING PRACTICE
IN LOCAL GOVERNMENT OF EASTERN PROVINCE IN SRI
LANKA: A CASE OF WASTE MANAGEMENT**



By

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ABSTRACT

The aim of this study is to explore the state of environmental management accounting practice with a view to improving waste and recycling management by local government. Conceptual model is developed based on reviewing literature. The study has been developed by the researcher based on the EMA practice in local governments to examine the use of the EMA practice by the local government. As per their studies, the researcher has included dimensions of the EMA practice as Garbage Waste, Recyclables and Green Waste, Indirect Costs, Future-oriented Costs and Externalities. Both qualitative and quantitative methods have used to analyze the data of this study. Primary data that has been used for the study were obtained from local government managers in Eastern Province. Random sampling method was used to obtain 30 responses of managers. The collected data has been analyzed by using descriptive statistics, independent sample t test and analysis of variance (one way ANOVA) with robust test.

Based on the findings of the study, it concludes that all the EMA dimensions are at a higher level. Garbage waste has scored the highest mean value. Externalities have received the lowest amount of mean value. There was no statistically significant difference could be found for garbage waste, future-oriented costs, and externalities of EMA practice in local governments of Eastern Province. However, recyclables and green waste and indirect costs of EMA practice vary with across name of the district of managers. It was found that, the mean values of male respondents are higher than female respondents for garbage waste, recyclables and green waste, indirect costs, future-oriented costs and externalities.

Keywords: Environmental Management Accounting Practice, Garbage waste, Recyclables and Green Waste, Indirect Costs, Future-oriented Costs, Externalities, Waste Management, Managers

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