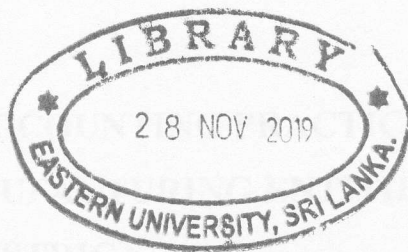


**ENVIRONMENTAL MANAGEMENT ACCOUNTING PRACTICES  
IN SMALL AND MEDIUM SIZED MANUFACTURING ENTITIES  
IN KURUNEGALA DISTRICT**



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**A Project Report**

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## ABSTRACT

EMA is a tool that assists firms to manage environmental performance and report environmental information for both the internal and external stakeholders. This study identifies eight factors and develops a model to indicate the relationship between the variables of research model. According to the conceptual framework materials, energy, water, biodiversity, emissions, product and services, compliance, transport of environment management accounting, are considered as independent variable. Environment management accounting practices is considered as depended variable.

Data were collected under convenience sampling method from 181 selected manufacturing entities in Kurunegala district, using questionnaire and tested for its reliability. Data were analyzed and evaluated by using univariate analysis (descriptive static such as mean and standard deviation), and ANOVA. In this study reliability analysis, descriptive analysis were used to analyze and evaluate data.

According to the independent sample t-test for annual turnover there is no significance difference of small and medium sized manufacturing entities practicing to environmental management accounting practices for materials, energy, water, biodiversity, emissions, compliance and transport and there is significance difference of small and medium sized manufacturing entities practicing to environmental management accounting practices for products. According to the independent sample t-test for employees work in organization there is no significance difference of small and medium sized manufacturing entities practicing to environmental management accounting practices for materials, energy, water, biodiversity, emissions, products, compliance and transport.

**Key Words:** Materials, Energy, Water, Biodiversity, Emissions, Product and Services, Compliance, Transport, Environment Management Accounting.

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