

A History of Management Accounting: The British Experience

Environmental Management Accounting Practices and their Diffusion: The Sri Lankan Experience

A D Nuwan Gunarathne and Yasanthi Alahakoon

Abstract

When implementing environmental management strategies it is important to use effective accounting tools to facilitate corporate decision making. In this context, a body of accounting practices, known as Environmental Management Accounting (EMA), has emerged as an interface between management accounting and environmental management. This paper attempts to provide a snapshot of EMA practices in Sri Lanka using the authors' experience in dealing with several industries. It presents the commonly observed EMA tools and techniques used in Sri Lankan organizations while discussing how they have been diffused through adopters and propagators. Despite the rapid diffusion, the authors do not find a comprehensive and systematic adoption of EMA in Sri Lanka. This situation offers opportunities for Sri Lankan organizations to benefit from the proper adoption of EMA in the future.

Keywords: Corporate Sustainability; Diffusion; Eco-efficiency; Environmental Management Accounting (EMA); Environmental Strategies; Sri Lanka; South Asia

Introduction

The changes in today's ecological environment have affected businesses more intensely than at any other time in history. For instance, this is manifested in the fifteen-fold increase in the global cost of natural disasters between the 1950s and the 1990s (Benson & Clay 2004). Various recent man-made and natural disasters such as the British Petroleum oil spill in the Gulf of Mexico, hurricanes, the Asian tsunami and global warming have led to serious economic, social and environmental consequences (Gunarathne & Lee 2015). These incidents drew the increased attention, both globally and locally, to the need for

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- 1 -

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