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Sustainable Business, Environment & Society



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**THE IMPACT OF COST ACCOUNTING ON THE ADOPTION OF  
ENVIRONMENTAL MANAGEMENT SYSTEMS  
IN THE TOURISM INDUSTRY**

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**ABSTRACT**

Environmental issues often receive attention in Malaysia in parallel with the rapid development of the tourism industry which has contributed to environmental pollution. In connection with that, various efforts have been made to prevent and reduce the effects of pollution on the environment, including the Environmental Management System (EMS). By implementing an Environmental Management System (EMS), the effects of unwanted pollution on the environment will be reduced. The purpose of this study is to expand the understanding of how cost accounting factors affect the application of EMS among hotels in Malaysia. The sample of this study is based on a questionnaire collected from 56 4 and 5 star hotels in the Central Region of Malaysia including Selangor, Kuala Lumpur and Putrajaya. This study uses Semi-Structured Least Squares Equation Modeling and Institutional Theory as supporting theory. The study found that cost savings do affect the use of EMS among hotels in Malaysia. Further analysis shows that different hotel sizes do not affect the adoption of EMS. This study expands knowledge on how cost accounting simultaneously influence the adoption of EMS in a tourism industry in Malaysia. Next, this study also provides new evidence that the size of the hotel does not influence the effect of cost accounting factors on the implementation of EMS.

**Keywords:** *Environmental management system (EMS), cost savings, high implementation costs, high maintenance costs, hotel*

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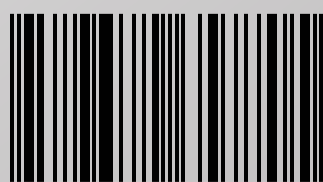
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