

ABSTRACT

This study examines the characteristics of companies that are concerned with their self-image to provide a more detailed description of the understanding and practice of EMA in family businesses with Chinese ethnic backgrounds. This study is a qualitative case study of a family business with a Chinese ethnic background in Semarang's Candi Industrial Area.

PT.XX continues to run its business by paying attention to the values instilled in them, such as Hsiao (filial piety), Qin jian (frugality), and Guanxi (network). Because there are Qin jian and guanxi characters where companies are required to carry out their responsibility as hsiao to the owner with the goal of increasing profit efficiently, EMA's physical and monetary information are very important for companies in helping to assess and project the raw materials needed in one production period as reflect their Qin jian. Even in order to achieve this goal, family businesses use affiliates as a form of guanxi to solve their limited resource problems.

Keywords: EMA, Environmental Management Accounting, Environmental Accounting, Environmental Costs, Family Companies,