

## EVALUATION OF ENVIRONMENTAL INVESTMENT (EEI) FOR COST EFFICIENCY: CASE IN INDONESIA

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### ABSTRACT

Usually, environmental investment financing within business scope becomes a managerial problem for businesses. In general, the issues related to the measurement, allocation, monitoring and reporting are encountered by environmental accounting practices. In order to measure and assess the cost of investment to production cost efficiency, the concept of evaluation of environmental investment (EEI) is suggested in present study. It is expected that this approach can be utilized to determine the impact of investment on the organizational bottom line and serves as a basis for empirical analysis

**Keywords:** Behavioral of environmental investment, bottom line, environmental accounting.