

## **ABSTRACT**

*This study aims to examine and obtain empirical evidence about the effect of environmental management accounting as measured by the perception of managers as a moderating variable on the relationship quality products and competitive advantage. The population in this study is all manufacturing companies listed on the Department of Industry, Trade and Cooperatives (Disperindagkop) Palembang in 2012. Samples were determined using purposive sampling method. The research sample was obtained by 32 respondents manufacturing company with a total of 32 production managers. The hypothesis is tested using multiple regression analysis with SPSS ver. 14.0. The hypothesis tested in this study consists of only one hypothesis (H1). The test results showed that H1 states that strengthening environmental management accounting influences product quality to enhance competitive advantage received.*

*Keywords: Perception of environmental management accounting implementation, quality product, and competitive advantage*