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**MODERATING EFFECT OF ENVIRONMENTAL MANAGEMENT ACCOUNTING
(EMA) ON QUALITY AND COMPETITIVE ADVANTAGE**

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ABSTRACT

This paper reviews the effect of EMA on relationship amid product quality and competitive advantage. Review of literature demonstrates that enhancement and improvement in product quality resulted from employing EMA is likely to contribute gaining competitive advantage. Therefore, it is likely that EMA can play a moderator role between product quality and competitive advantage. Based on the findings of literature review, this paper posits a framework that links the moderating effects of EMA on the relationship between product quality and competitive advantage for future empirification.

Key words: Product Quality, Environmental Management Accounting, Competitive Advantage.
