

## ABSTRACT

The objective of a firm is to get profit, In doing so, firms very often fail to conserve environment. In line with the demand on global environment conservation in the last decades, companies are trying to balance between the profits they want to obtain and demands of their stakeholders on environmental issues. Unfortunately, the concept of environment performance in some cases is not very reliable. It is because till this day, especially here in Indonesia, the statement on environment performance which satisfy different stakeholders have not been standardized. This research tries to propose a model of an integrated statement on environmen as well as on finance based on economical ecology and efficiency. It views company's operations as a process of input-output to produce goods and services. The concept of eco-efficiency bridges three players in the economy: companies, investors, and society (public and goverment). This perspective accomodates interests of all the players in the economy. The models of performance -which is eco-efficiency based- facilitates the stakeholders in making control and evaluation of the operational, financial and environmental performances of companies. Statement of environmental performances of companies. Statement of environmental performances is integrated into financial statements, thus companies, investors, and public have the same media for issuing such statements.

Keywords: *environment, operational and financial performance, eco-efficiency*