

Environmental and Material Flow Cost Accounting Principles and Procedures

Publication

Book

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Jasch, Christine M. 2008: Environmental and Material Flow Cost Accounting - Principles and Procedures. [Eco-Efficiency in Industry and Science 25]. Heidelberg: Springer-Verlag.

In "Environmental and Material Flow Costs Accounting", Christine M. Jasch, Ecologic Partner and Director of the Institute for Environmental Management and Economics (IÖW) in Vienna, explains and updates the approach developed for the United Nations Department of Economic and Social Affairs (DSD/UNDESA) and the International Federation of Accountants (IFAC). The book also includes several case studies and recent developments regarding Environmental and Material Flow Cost Accounting (EMA and MFCA) in national statistics and ISO standardization.

Recognizing the increasing importance of environmental issues, energy prices, material availability and efficiency and the difficulty of adequately managing these issues in traditional accounting systems, several companies all over the world have started implementing Environmental and Material Flow Cost Accounting (EMA and MFCA).

Although the book is aimed primarily at professional accountants, process technicians and environmental managers within production companies, it will also be of interest to environmental auditors who are becoming more involved in tracking or verifying environment-related information in financial and other relevant reports. Those involved with environmental management and cleaner technologies, production planning and organization, as well as management accounting and sustainability reporting will undoubtedly find this Work to be an invaluable guide in acquiring practical advice.

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