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.

The book can be purchased for 160.49 Euro from the website of the [Springer-Verlag][2].

**Main Link**

Book: Environmental and Material Flow Cost Accounting - Principles and Procedures

**Citation**


**Language**

English

**Author(s)**

Dr. Christine Jasch

**Publisher**

- Springer-Verlag, Germany

**Year**

2008

**Published In**

Series: Eco-Efficiency in Industry and Science , 25

**ISBN**

978-1-4020-9027-1

**Dimension**

194 pp.

**Table of Contents**

1. What is EMA and why is it relevant?
   1.1 The issues behind EMA.
   1.2. Challenges for current accounting practices.
   1.3. Definition of environmental costs and environmental management accounting (EMA).
   1.4. Monetary accounting.
   1.5. Physical accounting.
   1.6. EMA Links to Financial, Statistical, Environmental and Sustainability Reporting Requirements.
   1.7. EMA uses and benefits.

2. The input side of the material flow balance.
   2.1 Overview on material flow balances.
2.2. Raw Materials.
2.3 Auxiliary Materials.
2.4. Merchandise.
2.5 Packaging.
2.6. Operating Materials.
2.7. Energy.
2.8. Water.

3. The output side of the material flow balance.
3.1 Products and by-products.

4.1 ISO 14031 - Standard on environmental performance evaluation.
4.2 Environmental performance indicators of GRI.
4.3 General requirements for indicator systems.
4.4 System boundaries for performance indicators.
4.5 The problem of finding a meaningful denominator.

5. Environmentally relevant equipment.
5.1 Classification of environmentally relevant equipment.
5.2 Environmental investments according to SEEA and CEPA.

6. Monetary information.
6.1 Overview on the EMA cost categories in the Excel template for total annual environmental costs.
6.2 Distribution by environmental domain.
6.3 Material Costs of Non-Product Output.
6.4 Waste and emission control costs.
6.5 Costs for Prevention and other Environmental Management Costs.
6.6 Research and Development Costs.
6.7 Environmental Earnings and Savings.
6.8 Case study of SCA Laakirchen pulp and paper plant.

7. Linking physical and monetary information.
7.1 Environmental expenditure in the profit and loss statement.
7.2 Improving the Consistency of Materials Inputs and Product and Non-Product Output.
7.3 Tracing Materials in corporate information systems.
7.4 Cost accounting basics and terminology.
7.5 Mapping costs centers, production planning and technical monitoring.
7.6 Activity based costing.
7.7 Material Flow Cost Accounting (MFCA).
7.8 Investment appraisal and budgeting.
7.9. Benchmarking production sites.

8. Case study of a brewery.
8.1 Working with the EMA excel templates.
8.2 The material flow balance.
8.3 The brewery, its production flow and cost centers.
8.4 Total annual environmental costs.
9. How to organize an EMA pilot project.
9.1 Defining system boundaries and sites for pilot testing.
9.2 Developing a project plan.
9.4 Elements of an internal EMA standard.
9.5 Summary of recommendations from case studies.
9.6 Outlook.

10. Annex.
10.1 Checklists for environmental costs by environmental domains.

References
Index

Keywords
Accounting, Cleaner Production, Environmental Management Accounting, Information Management, Material Flow Accounting, Mass balances, Input-Output Analysis

Source URL (modified on 08/23/2018 - 00:00): https://www.ecologic.eu/2483

Links