

ENVIRONMENTAL COST ACCOUNTING

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Environmental management accounting serves as a mechanism for identifying and measuring the full spectrum of environmental costs of current production processes and the economic benefits of pollution prevention or cleaner processes, and to integrate these costs and benefits into day-to-day business decision-making. For the last decade, corporate environmental accounting has gained increased importance in practice, of which cost accounting receives most attention. This paper gives an overview of the approaches of environmental cost accounting.

Key words: environmental cost, environmental protection, environmental management accounting

Introduction

In recent years, Environmental Management Accounting (EMA) has been attracting increasing attention throughout the world. There are various definitions of environmental management accounting, but essentially, an environmental management accounting system can be thought of as a management accounting system that has been refined so as to enable users of the system to be provided with information that reflects the environmental performance of the organisation. The United Nations Division for Sustainable Development has referred to environmental management accounting simply as "doing better, more comprehensive management accounting, while wearing an environmental hat that opens the eyes for hidden costs". The information generated from an environmental management accounting system might be of a financial nature (for example, the quantification of environmental costs), or it might be provided in physical terms (such as the amount of electricity used within a particular process). Either way, the motivation for developing such a system would be to provide a foundation for an organisation to improve both its environmental and financial performance.

Generally, companies are spending significant amount of money on pollution abatement and control. In most cases these costs represent the most obvious and most easily measured environmentally related costs. But it is only a top of an iceberg. Hidden environmental costs may be greater than expenditures to pollution abatement and control and uncovering of these hidden costs can provide significant opportunities for decision making and business planning.

Environmental Costs - Define and Classification

Which types of costs should be included under EMA? There is much debate on this subject because of the many different opinions as to the definition of the term **environmental costs**.

According to *USA Environmental Protection Agency* the definition of environmental cost depends on utilization of information in a company and the environmental costs can include conventional costs (raw materials and energy costs with the environmental relevance), potentially hidden costs (costs which are captured by accounting system but then lose their identity in overheads), contingent costs (costs in a future time - contingent liabilities), and image and relationship costs.

The *Division for Sustainable Development of the United Nations* has proposed a definition of environmental costs that distinguishes four types of costs:

- the first one is related to all the efforts made by organizations to reduce the environmental effects of their activities, by using "end-of-pipe" measures and technologies;
- the second one is related to all activities made by organizations to prevent their environmental effects before the end of the production process, for example, by using cleaner technologies, or by establishing environmental management systems;
- the third and fourth types of cost are defined on the idea that anything that does not enter the product produced by a company is a non-product output, such as wastes, waste water or lost energy, and that all costs associated to this non-product output are regarded as environmental costs. These include both the purchasing value of the materials and the production costs of producing the non-product output.

The *IFAC Guidance* document on EMA draws that distinction between "waste and emission control costs" and "prevention and other environmental management costs", which, together with research and development projects, help to reduce the material costs of non-product output and thus increase eco-efficiency.

The **environmental cost categories** by United Nations are:

- **waste and emission treatment** includes depreciation for related equipment; maintenance and operating materials and services; related personnel; fees, taxes, charges; fines and penalties; insurance for environmental liabilities; provisions for clean up costs, remediation;
- **prevention and environmental management** includes external services for environmental management; personnel for general environmental management activities; research and development; extra expenditure for cleaner technologies; other environmental management costs;

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An Overview of Environmental Cost Accounting Minal Patel, 2014-12-03 The author has presented all the included contents in a detailed manner in a simple and easy to understand language This book is written with an intention to benefit students research professionals and industrial people involved in environment cost accounting Organizations can achieve many advantages like improvement of environmental performance eco efficiency cost efficiency and sustainability by using different concept of this book The author feels that this book should overcome the need of referring different books and articles for different topics involved in environment cost accounting

Environmental Cost Accounting Rupert Howes, 2002-12-31 Environmental Cost Accounting provides an introduction to the dynamic subject of corporate environmental accounting It outlines the business case and rationale for engaging in environmental accounting It also illustrates how leading UK companies are already adding value and reducing risk through the use of innovative environmental accounting techniques and methodologies The second part of the book presents an environmental accounting tool kit which focuses on external cost accounting The methodology detailed in this section provides a tool to estimate the environmental sustainability of a company s activities and operations The methodology presented has been developed by the sustainable development organisation Forum for the Future a UK registered charity with support from the Chartered Institute of Management Accountants CIMA

An Introduction to Environmental Accounting as a Business Management Tool, 1995

Environmental Management Accounting - Purpose and Progress M.D. Bennett, P.M. Rikhardsson, Stefan Schaltegger, 2003-08-31 This is the second book of selected papers on environmental management accounting EMA which has been developed for Kluwer by the Environmental Management Accounting Network Europe EMAN Eu drawn primarily from papers presented at EMAN Eu to bring together several examples of leading thinking and practice internationally in this rapidly developing area The authors include academics practitioners from industry and government policy makers and the subjects covered range from individual company experiences to the role of government in promoting EMA in industry The papers included in the book provide several examples of how EMA can be applied in practice both in large corporations and in small and medium sized enterprises and of reports on the extent of the implementation of EMA and the conditions which encourage this The book is intended for all those interested in EMA as either researchers or practitioners It will also be of interest both to those interested in how well established management accounting methods can be adapted and extended in order to meet new demands on companies and also to environmental managers interested in learning how accounting techniques can be of value in achieving environmental management objectives

Environmental Management Accounting: Informational and Institutional Developments M.D. Bennett, J.J. Bouma, T.J. Wolters, 2002-07-31 Giving a comprehensive coverage of the state of the art this text presents a number of EMA frameworks that companies can take as a basis for implementing their own specific EMA structures

Environmental and Material Flow Cost Accounting Christine M.

Jasch,2008-11-07 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 Environmental and Material Flow Costs Accounting 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 and in addition includes experiences of several case studies and recent developments regarding EMA and MFCA in national statistics and ISO standardization

The Triple Bottom Line, Does it All Add Up? Adrian Henriques,Julie Richardson,2013 The concept of the triple bottom line TBL the idea that business activity can simultaneously deliver financial social and environmental benefits was introduced in the early 1990s A decade on The Triple Bottom Line Does it All Add Up brings together the world's leading experts on corporate responsibility to assess the implications benefits and limitations of the TBL This collection provides a review of what has already been achieved in stimulating change in corporate culture and bringing businesses to an appreciation of the importance and benefits of corporate social responsibility CSR and good environmental performance It further explores the conceptual and practical limits of the metaphor of the TBL and sets out what can be achieved through regulation and legislation presenting detailed professional procedures for environmental accounting and management and social auditing The contributors wealth of experience and insight provides a vivid picture of how much attention is now being focused by businesses on delivering more than just financial targets and they clearly outline the necessary steps for successfully continuing along this trajectory

Environmental Cost Accounting for Chemical & Oil Companies Paul David Shields,199? *Implementing Environmental Management Accounting: Status and Challenges* Pall M.

Rikhardsson,Martin Bennett,Jan Jaap Bouma,Stefan Schaltegger,2005-07-28 This book brings together examples of leading thinking and international practice in the rapidly developing area of environmental management accounting EMA The authors include academics and practitioners from industry and the subjects covered range from individual company experiences with implementing EMA to national experiences regarding the adoption and diffusion of EMA practices

Stumbling Toward Sustainability John C. Dernbach,2002 In 1992 at the United Nations Conference on Environment and Development in Rio de Janeiro the nations of the world agreed to implement an ambitious plan for ecologically sustainable human development This book is a comprehensive review of U S efforts to achieve such development since Rio The U S has unquestionably begun to take steps toward sustainable development Yet the nation is now far from being a sustainable society and in many respects is farther away than it was in 1992 Nevertheless legal and policy tools are available to put the U S on a direct path to sustainability This book brings together 42 distinguished experts from a variety of backgrounds and academic disciplines It is among the most thorough assessments ever conducted of U S law and policy concerning the environment

Implementing Environmental Management Accounting: Status and Challenges Pall M.

Rikhardsson,2005-07-28 This book brings together examples of leading thinking and international practice in the rapidly developing area of environmental management accounting EMA The authors include academics and practitioners from industry and the subjects covered range from individual company experiences with implementing EMA to national experiences regarding the adoption and diffusion of EMA practices **Environmental Management Accounting** Isabell Keil,2004-09-08 Essay from the year 2003 in the subject Business economics Investment and Finance grade 1 3 A University of Glamorgan language English abstract The importance placed on environmental issues has increased during the last two decades Businesses have become increasingly aware of the environmental implications on their operations products and services Environmental risks may have serious consequences for the prospects of a company with particular financial consequences Businesses experience increased pressure from various stakeholders to report on environmental behaviour Smith and Lambell 1997 stated that the topic of environmental accounting is not new because many companies already produce environmental statements within their annual reports Traditional accounting techniques such as financial and management accounting are used to report on the environmental implications of a business Smith and Lambell 1997 also argued that companies should cease considering the environment as a given factor and take it into their accounts This can be done by identifying the environmental costs of a product service or process The environmental costs increased as a consequence of this amongst other reasons The existing conventional accounting systems are not able to deal with these environmental costs because they tend to attribute them to general overhead accounts As result managers are often unaware of them and have no incentive to reduce them UNDSO 2003 Environmental Management Accounting a variant of environmental accounting provides managers with knowledge about these environmental costs by extending conventional methods of accounting to capture them Smith and Lambell 1997 Environmental Management Accounting EMA generates analyses and uses financial and non financial information to support internal management It is a complementary management accounting approach to the financial accounting approach according to Bennett and James 1998a EMA helps to identify and allocate environment related costs and aims to develop appropriate mechanisms for this Frost and Wilmhurst 2000 Key application fields for EMA are assessment of annual environmental costs expenditures product pricing budgeting investment appraisal calculating costs and savings of environmental projects or setting quantified performance targets to name only a few Jasch 2003 Frost and Wilmhurst 2000 stated that EMA practices have resulted in cost savings and competitive advantage **Encyclopedia of Renewable Energy, Sustainability and the Environment** ,2024-08-09 Encyclopedia of Renewable Energy Sustainability and the Environment Four Volume Set comprehensively covers all renewable energy resources including wind solar hydro biomass geothermal energy and nuclear power to name a few In addition to covering the breadth of renewable energy resources at a fundamental level this encyclopedia delves into the utilization and ideal applications of each resource and assesses them from environmental economic and policy standpoints

This book will serve as an ideal introduction to any renewable energy source for students while also allowing them to learn about a topic in more depth and explore related topics all in a single resource. Instructors, researchers, and industry professionals will also benefit from this comprehensive reference. Covers all renewable energy technologies in one comprehensive resource. Details renewable energy processes from production to utilization in a single encyclopedia. Organizes topics into concise, consistently formatted chapters perfect for readers who are new to the field. Assesses economic challenges faced to implement each type of renewable energy. Addresses the challenges of replacing fossil fuels with renewables and covers the environmental impacts of each renewable energy.

Sustainability Accounting and Reporting Stefan Schaltegger, Martin Bennett, Roger Burritt, 2006-09-14. This book provides an up-to-date overview of the most current developments in environmental and sustainability accounting and its links to reporting. This fourth volume in the Environmental Management Accounting Network (EMAN) series is characterized by a broad geographical and a contextual range of topics. Contributions from nearly all continents discuss new developments in environmental accounting and investigate topics and links between corporate environmental and sustainability issues as well as between strategy, measurement, and information management or between accounting and reporting. For the last five years, EMAN, the environmental and sustainability accounting network, has developed from a small, dedicated group of European academics to a full-fledged international network with strong links to corporate accounting and reporting practitioners, international organizations, and regulators. The network provides a platform for the exchange of ideas and the sharing of experiences with environmental and sustainability accounting and reporting. EMAN Global (www.eman-global.net) serves as an umbrella organisation of the regional sections in the Asia Pacific (EMAN AP), Europe (EMAN EU), Americas (EMAN AM), and Africa (EMAN AF). Based on the success of the annual conferences of the European and Asia Pacific sections, the American and African groups are planning their first workshops. The regional sections of EMAN have their own independent work agendas but are linked with each other through the steering committee of EMAN GLOBAL and by participating in other regional conferences, fora, and workshops.

Environmental Law Reporter, 2002. The Green Bottom Line Martin Bennett, Peter James, 2017-09-29. To date, both internal and external corporate environmental reporting and management systems have focused on physical input/output measures. However, external stakeholders are increasingly demanding that organisations provide more financial information about the costs and benefits of their environmental actions. As environmental costs rise, internal decision makers are also seeking such information to ensure that money is well spent. Beyond basic compliance, many companies will not countenance environmental actions for which a business case cannot be made. A number of companies, such as Baxter, BT, Xerox, Zeneca, and others, are now beginning to develop a better understanding of the costs and benefits of environmental action. The US Environmental Protection Agency has also done considerable work on models designed to understand the full costs of pollution control investments with the aim of demonstrating that when these are properly

considered pollution prevention can be a more cost effective alternative The Green Bottom Line brings together much of the world s leading research and best practice case studies on the topic Divided into four sections covering General Concepts Empirical Studies Case Studies and Implementation the book includes case studies from the US EPA s Environment Accounting Programme and contributions from authors at institutions including the IMD INSEAD Tellus Institute and the World Resources Institute It constitutes a state of the art collection *Environmental Costs and Liabilities* Canadian Institute of Chartered Accountants,1993 Environmental Cost/benefit Studies American Institute of Certified Public Accountants. Management Advisory Services Environmental Accounting Task Force,1977 True Cost Accounting for Food Barbara Gemmill-Herren,Lauren E. Baker,Paula A. Daniels,2021-06-22 This book explains how True Cost Accounting is an effective tool we can use to address the pervasive imbalance in our food system Calls are coming from all quarters that the food system is broken and needs a radical transformation A system that feeds many yet continues to create both extreme hunger and diet related diseases and one which has significant environmental impacts is not serving the world adequately This volume argues that True Cost Accounting in our food system can create a framework for a systemic shift What sounds on the surface like a practice relegated to accountants is ultimately a call for a new lens on the valuation of food and a new relationship with the food we eat starting with the reform of a system out of balance From the true cost of corn rice and water to incentives for soil health the chapters economically compare conventional and regenerative more equitable farming practices in and food system structures including taking an unflinching look at the true cost of cheap labour Overall this volume points towards the potential for our food system to be more human centred than profit centred and one that has a more respectful relationship to the planet It sets forth a path forward based on True Cost Accounting for food This path seeks to fix our current food metrics in policy and in practice by applying a holistic lens that evaluates the actual costs and benefits of different food systems and the impacts and dependencies between natural systems human systems agriculture and food systems This volume is essential reading for professionals and policymakers involved in developing and reforming the food system as well as students and scholars working on food policy food systems and sustainability Environmental Management Accounting Procedures and Principles ,2001 The Expert Working Group on Improving Government s Role in the Promotion of Environmental Management Accounting EMA was formed when it was realised that although a number of governments were interested in promoting EMA there was little communication between the agencies involved This the first publication of the Working Group presents the terminology and techniques used by its members It aims to establish a common understanding of the basic concepts of EMA and provide a set of principles and procedures to guide those interested in its application

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