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**Environmental management —  
Material flow cost accounting —  
Guidance for phased implementation  
in organizations**

*Management environnemental — Comptabilité des flux matières —  
Recommandations pour la mise en application par phases dans les  
organisations*

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# Contents

Page

<b>Foreword</b> .....	<b>iv</b>
<b>Introduction</b> .....	<b>v</b>
<b>1 Scope</b> .....	<b>1</b>
<b>2 Normative references</b> .....	<b>1</b>
<b>3 Terms and definitions</b> .....	<b>1</b>
<b>4 Principles</b> .....	<b>3</b>
4.1 Understand the basic material flow and energy use.....	3
4.2 Ensure the reliability of physical data.....	3
4.3 Estimate and attribute costs to material losses and energy use.....	3
4.4 Link physical and monetary data.....	3
<b>5 Cost calculations in a phased approach</b> .....	<b>3</b>
5.1 General.....	3
5.2 Preparation phase — Identification of the most relevant production process in the organization.....	3
5.3 Calculation phase 1 — Quantification of material flows in physical units.....	4
5.4 Calculation phase 2 — Calculation of material costs and waste management costs.....	4
5.5 Calculation phase 3 — Calculation of energy costs.....	4
5.6 Calculation phase 4 — Calculation of system costs.....	4
5.7 Analytical phase — Analysis of material loss costs.....	4
<b>6 Calculation methods in a phased approach and development of an improvement plan</b> .....	<b>4</b>
6.1 General.....	4
6.2 MFCA summary sheet.....	4
6.3 Example template for the preparation phase.....	5
6.4 Example template for calculation phase 1.....	6
6.5 Example template for calculation phase 2.....	7
6.6 Example template for calculation phase 3.....	7
6.7 Example template for calculation phase 4.....	8
6.8 Example template for the analytical phase.....	8
6.9 Development of an improvement plan.....	10
<b>7 Extended approach</b> .....	<b>10</b>
<b>Annex A (informative) Example of a phased MFCA implementation by an organization</b> .....	<b>11</b>
<b>Bibliography</b> .....	<b>16</b>

## Foreword

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This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 1, *Environmental management systems*.

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