
**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*

Contents

F

P

1 S

2 N

3 O

4 P

5 C

Preparation phase — Identification of the most relevant production process in the

Calculation phase 1 — Quantification of material flows in physical units..... 4

Calculation phase 2 — Calculation of material costs and waste management costs 4

6

C

E

A

C

7 E

A

B