

# ISO 14052:2017-03 (E)

## Environmental management - Material flow cost accounting - Guidance for practical implementation in a supply chain

---

<b>Contents</b>		<b>Page</b>
Foreword .....		iv
Introduction .....		v
1	Scope .....	1
2	Normative references .....	1
3	Terms and definitions .....	1
4	Material and energy efficiency in a supply chain .....	2
4.1	Roles of an initiating organization in a supply chain .....	2
4.2	Generation of material losses from the viewpoint of a supply chain .....	2
4.3	Cumulative material losses in a supply chain .....	3
5	Principles for successful application of MFCA in a supply chain .....	3
5.1	Commitment .....	3
5.2	Trust .....	3
5.3	Collaboration .....	3
5.4	Shared benefit .....	3
6	Information-sharing on MFCA analysis .....	4
6.1	General .....	4
6.2	Sharing of process-related information on material flow .....	4
6.3	Sharing of physical information on material flow .....	4
6.4	Sharing of quantified information on environmental impacts .....	4
6.5	Sharing of monetary information .....	4
7	Steps for the implementation of MFCA in a supply chain .....	4
7.1	General .....	4
7.2	Preliminary identification by the initiating organization of material losses caused by suppliers or customers .....	5
7.3	Identification and agreement on opportunities for collaboration .....	5
7.4	Selection of target for MFCA implementation .....	6
7.5	Agreement on scope of MFCA analysis .....	6
7.6	Establishment of joint MFCA team .....	6
7.7	Agreement on type of information-sharing .....	6
7.8	MFCA review and/or information-sharing .....	6
7.9	Identification of options for reduction in material and energy use .....	6
7.10	Agreement on action plan .....	6
7.11	Implementation of planned actions .....	7
7.12	Monitoring progress .....	7
7.13	Review of the results and amending the action plan .....	7
8	Further use of MFCA information in a supply chain .....	7
Annex A (informative)	Case example: Supply-chain MFCA project related to the production of compressor piston parts for automobile air conditioners .....	8
Annex B (informative)	Information-sharing for MFCA in the supply chain .....	12
Bibliography .....		13