

ISO 14053:2021-02 (E)

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

Contents		Page
Foreword		iv
Introduction		v
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
4	Principles	3
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
5	Cost calculations in a phased approach	3
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
6	Calculation methods in a phased approach and development of an improvement plan	4
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
7	Extended approach	10
Annex A (informative) Example of a phased MFCA implementation by an organization		11
Bibliography		16