

ISO 14051:2011-09 (E)

Environmental management - Material flow cost accounting - General framework

Contents		Page
Foreword		iv
Introduction		v
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
4	Objective and principles of MFCA	4
4.1	Objective	4
4.2	Principles	4
5	Fundamental elements of MFCA	5
5.1	Quantity centre	5
5.2	Material balance	5
5.3	Cost calculation	6
5.4	Material flow model	8
6	Implementation steps of MFCA	9
6.1	General	9
6.2	Involvement of management	10
6.3	Determination of necessary expertise	10
6.4	Specification of a boundary and a time period	10
6.5	Determination of quantity centres	11
6.6	Identification of inputs and outputs for each quantity centre	11
6.7	Quantification of the material flows in physical units	11
6.8	Quantification of the material flows in monetary units	11
6.9	MFCA data summary and interpretation	12
6.10	Communication of MFCA results	13
6.11	Identification and assessment of improvement opportunities	13
	Annex A (informative) Difference between MFCA and conventional cost accounting	14
	Annex B (informative) Cost calculation and allocation in MFCA	16
	Annex C (informative) Case examples of MFCA	24
	Bibliography	37