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Environmental Management Accounting and Supply Chain Management

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Foreword

Sustainability requirements continue to be driven strongly both by regulators and customer demands. For some years, pressure concentrated on large, often stock-listed corporations. However, it soon became clear that much of the social and environmental impacts are to be found within the supply chain. As large multinationals hand down the societal pressure they are facing, suppliers increasingly need to be transparent about the social and ecological impacts of their products and services, and need to be able to assess and improve their respective performance. This creates new challenges. On the one hand, suppliers, often companies of much smaller scale and limited (financial and human) resources are faced with the need to deal with complex social and environmental issues. On the other hand, large companies with complex supply chains need to secure the consistency of data they receive by their suppliers, and need instruments for a meaningful interpretation of this data. To cope with this challenge in a consistent and cost effective manner, clear accounting standards and sound information systems are pivotal.

The literature on sustainable supply chains has reached a considerable level of maturity within the last years. However, accounting aspects have not been in the centre of attention of this discourse. The fifth volume in the Environmental and Sustainability Accounting Network (EMAN) research book series fills this gap by providing in-depth knowledge on supply chain related aspects of environmental management accounting. It offers both a general perspective on key issues and sector specific highlights for highly exposed industries like food and beverages (e.g. coffee, dairy), oil and gas and chemicals. A general perspective on environmental management accounting and on supply chain issues both upstream and downstream is rounded out by assessments of core regulatory developments, like the EU chemicals regulation REACH. Based on this comprehensive perspective, we believe this book to be of high value not only for academic readers, but also for interested practitioners.

Mr Michael Werner
Partner at Pricewaterhouse Coopers Germany and
Leader of the German PwC
Sustainability Services Group

Preface

Recent developments in environmental and sustainability accounting are addressed in this fifth volume in the Environmental and Sustainability Management Accounting Network (EMAN) research book series. The main subject is the role of environmental management accounting in supply chain management – a topic which has been dealt with at various EMAN conferences from which a selection of the best papers is now collected. As well as highlighting new developments in environmental and sustainability management accounting (EMA) generally, the papers presented here link sustainable supply chain management with EMA, which was the core theme of the EMAN-EU conference held in Espoo, Finland, in 2007. The book also considered papers which originated from the EMAN-EU conferences on sustainability and corporate social responsibility accounting in Budapest in 2008 and on environmental accounting and sustainable development indicators in Prague in 2009, as well as the first EMAN Global Conference on integrated environmental management accounting for sustainable development at Tshwane, South Africa in 2008. It is a pleasure to see the number of participants at EMAN conferences continuing to flourish, with 150 attending in Espoo, 100 in Budapest, 200 in Prague and 120 in Tshwane. Given the changing core topics of the EMAN conferences, the conferences were attended by not only experts on EMA but also by academics and practitioners from different disciplines and industries. The continued interest in EMA is also reflected in the growing interest in EMAN generally and shows that the role of EMA is acknowledged in an increasing number of disciplines, professions and industries.

The result is that this volume is able to present a collection of contributions relating to sustainable supply chain management, the social and economic aspects of environmental and sustainability management accounting, and the integration of EMA with sustainable development, a characteristic of sustainability which is sadly lacking from much of the earlier literature.

Adelaide
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Contents

Part I Introduction and Structure

- 1 Sustainable Supply Chain Management and Environmental Management Accounting**..... 3
Roger L. Burritt, Stefan Schaltegger, Martin Bennett,
Tuula Pohjola, and Maria Csutora

Part II Contemporary Issues

- 2 Life Cycle and Supply Chain Information in Environmental Management Accounting: A Coffee Case Study** 23
Tobias Viere, Jan von Enden, and Stefan Schaltegger
- 3 Motivations Behind Sustainable Purchasing**..... 41
Gyöngyi Vörösmarty, Imre Dobos, and Tünde Tátrai
- 4 An Input–Output Technological Model of Life Cycle Costing: Computational Aspects and Implementation Issues in a Generalised Supply Chain Perspective** 55
Ettore Settanni, Giuseppe Tassielli, and Bruno Notarnicola
- 5 Farm Risk Management Applied to Sustainability of the Food Supply Chain: A Case Study of Sustainability Risks in Dairy Farming** 111
Jarkko Leppälä, Esa Manninen, and Tuula Pohjola

Part III Social Issues

- 6 Companies, Stakeholders and Corporate Sustainability – Empirical Insights from Hungary**..... 131
György Málovics, Izabella Szakálné Kanó, and Szabolcs Imreh

7 Corporate Social Responsibility and Competitiveness – Empirical Results and Future Challenges	151
Torsti Loikkanen and Kirsi Hyytinen	
8 Social Impact Measurement: Classification of Methods	171
Karen Maas and Kellie Liket	
Part IV Economic Issues	
9 New Decision Method for Environmental Capital Investment	205
Norio Minato	
10 Carbon Accounting in Greek Companies Participating in the European Union’s Emissions Trading Scheme: Current Practice and Projected Financial Implications	231
Benjamin Karatzoglou and Ourania Karatzoglou	
11 Environmental Management Accounting: Comparing and Linking Requirements at Micro and Macro Levels – A Practitioner’s View	255
Christine Jasch	
Part V Other Issues	
12 The Benefit Side of Environmental Activities and the Connection with Company Value	281
Hajnalka Ván and Szilvia Gärtner	
13 Implementation of Water Framework Directive Obligations in Hungary: Estimating Benefits of Development Activities in Two Pilot Areas	301
Zsuzsanna Marjainé Szerényi, Ágnes Zsóka, and Judit Rákosi	
14 Health, Safety and Environmental Costs and Chemical Selection in the Oilfield Industry: A Method for Informed Decisions During Project Planning.....	317
Ylva Gilbert and Anna Kumpulainen	
15 Sustainability Management Control	337
Stefan Schaltegger	
16 Impact Assessment in the European Union: The Example of the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH).....	353
Anna Széchy	
Index.....	367

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List of Figures

Fig. 2.1	Coffee supply chain stages and environmental issues.....	27
Fig. 2.2	EMA decision situation at Neumann Coffee Group	32
Fig. 2.3	Supply chain costing, current situation (hypothetical).....	35
Fig. 2.4	Supply chain costing, adequate fertiliser use (hypothetical).....	36
Fig. 3.1	Activities according to the type of motivation and the source of motivation	50
Fig. 4.1	A generic manufacturing system network.....	64
Fig. 4.2	Account flowchart	100
Fig. 5.1	The farm management system, illustrating the various tasks of farmers.....	113
Fig. 5.2	Location of the case study farm in Finland, Europe	117
Fig. 5.3	Force field analysis for the sustainability of environmental issues	123
Fig. 5.4	Force field analysis for the sustainability of social and ethical issues	124
Fig. 5.5	Force field analysis for the sustainability of economic issues.....	125
Fig. 6.1	Average influence of different stakeholder groups	142
Fig. 6.2	Importance of the claims of the stakeholder groups examined.....	143
Fig. 7.1	Assessment of the respondents of impacts of responsible company activities on competitiveness	160
Fig. 8.1	Internal involvement in the corporate goals	173
Fig. 8.2	Impact value chain.....	175
Fig. 9.1	Event tree analysis for 2 years.....	213
Fig. 9.2	Event Tree Analysis.....	214
Fig. 9.3	Decision Tree Analysis.....	214
Fig. 9.4	Decision Flow with Total economic value for environmentally friendly projects	215

Fig. 9.5	Sales Volume Assumption.....	216
Fig. 9.6	Cumulative CO ₂ reduction weight simulation result (k tons).....	220
Fig. 9.7	PV distribution.....	222
Fig. 9.8	Event tree analysis (unit; billion yen)	223
Fig. 9.9	Decision tree analysis (unit; billion yen).....	224
Fig. 9.10	Total Economic Value.....	224
Fig. 9.11	Sensitivity of Volatility	225
Fig. 9.12	Sensitivity of Abandonment Value.....	226
Fig. 9.13	Sensitivity of WACC	226
Fig. 9.14	Sensitivity of Risk free rate	227
Fig. 10.1	Price and traded volume of the EUAs for the 2004–2007 period.....	237
Fig. 13.1	Ratio of the amount offered for non-use value	308
Fig. 14.1	A simplified view of ABC activities for chemical selection and usage.....	323
Fig. 14.2	Cost types and the overall calculations for oil well fluid.....	324
Fig. 14.3	Costing HSE risk (I_T = incident with minor, typical consequences; I_W = incident with major, worst case consequences).....	326
Fig. 14.4	Screenshot of a HSE administrative cost page in BrineWise™	330
Fig. 14.5	Screenshot of the results page in BrineWise™.....	331
Fig. 14.6	Screenshot of the results page in BrineWise™.....	331
Fig. 15.1	Market and non-market character of economically relevant sustainability topics	338
Fig. 15.2	The sustainability balanced scorecard structuring sustainability management control	344
Fig. 15.3	Possible generic indicators and performance drivers of sustainability management control based on the five SBSC perspectives.....	349

List of Tables

Table 1.1	Comprehensive environmental management and sustainability accounting framework.....	14
Table 1.2	Tools used in EMA and Supply Chain Management chapters based on comprehensive framework.....	15
Table 1.3	Comprehensive EMA framework and supply chain – three parties in a single country	16
Table 2.1	Physical input/output table for 1 ton of green bean input (simplified)	33
Table 2.2	Physical and monetary flows of green beans grade B (simplified)	34
Table 3.1	Activities according to social responsibility topics	49
Table 3.2	Activities according to type of motivation and field of sustainability	51
Table 4.1	Supply and use tables.....	67
Table 4.2	Other resources generated and used by the system	69
Table 4.3	Input–output representation of the system.....	74
Table 4.4	Production plan for 1 month	76
Table 4.5	Input–output representation of the system.....	78
Table 4.6	Input–output representation of the system.....	82
Table 4.7	Input–output representation of the system.....	84
Table 4.8	Input–output representation of the system, with allocation	88
Table 4.9	Production plan with inventories and scrap	90
Table 4.10	Input–output representation of the system, with allocation	92
Table 4.11	Period cost drivers.....	94
Table 4.12	Changes to be made to Table 4.10 due to the beginning inventory.....	96
Table 4.13	Balanced flows in monetary terms.....	99
Table 5.1	Process tasks and possible risk issues in milking.....	119
Table 5.2	Summary of sustainability related factors in the milking process	121

Table 6.1	Stakeholder influence as perceived by managers	137
Table 6.2	Sustainability claims examined.....	142
Table 7.1	Company background of the survey respondents	156
Table 7.2	The manufacturing and service sectors of the respondents	156
Table 7.3	The distribution of the professional positions of respondents in companies	156
Table 8.1	Definitions of social impact and related terms	175
Table 8.2	Overview of social impact measurement methods	178
Table 8.3	Characteristics of social impact measurement methods	180
Table 8.4	Classification of social impact measurement tools.....	183
Table 9.1	Assumption of this model	214
Table 9.2	Calculation results	214
Table 9.3	Revenue, cost, profit, tax, free cash flow assumption	217
Table 9.4	Investment assumption	218
Table 10.1	Annual allowances and verified emissions for the first EU-ETS phase in Greece (kilotons of CO ₂)	235
Table 10.2	Descriptive statistical analysis of the sample companies allowance costs discounted by turnover, net earnings, headcount and total assets	240
Table 10.3	Number, cumulative percentage, and verified emissions percentage for Greek installations participating in the first EU-ETS phase, classified by size.....	241
Table 11.1	Overview of the input–output material flow balance.....	260
Table 11.2	System boundaries for material flow accounting.....	260
Table 11.3	Physical flow accounts according to SEEA.....	262
Table 11.4	Environment related cost categories at the micro level	264
Table 11.5	Distribution of environment related costs by EMA cost categories and accounts	265
Table 12.1	Benefits from environmental activities – connection with the balance sheet	285
Table 12.2	Value drivers and environmental benefits and measurement.....	290
Table 12.3	The effects of the environmental measurements on the value drivers	296
Table 13.1	WTP in the two pilot areas	307
Table 13.2	Descriptive statistics of the variables influencing the WTP included in the model	309
Table 13.3	Multivariate models estimated by linear regression (<i>t</i> -values are in parentheses).....	310

Table 13.4	Results of aggregation.....	311
Table 14.1	Summarised HSE profiles of the case chemicals.....	327
Table 16.1	Overview of impact assessments included in the study.....	354