



Environmental Accounting Products Available From the U.S. Environmental Protection Agency (EPA)

The following environmental accounting products are available free-of-charge from EPA's Pollution Prevention Information Clearinghouse (PPIC). *Products marked with ☆ are also available via the EPA Environmental Accounting Project's website: www.epa.gov/opptintr/acctg.* At the end of this list are additional environmental accounting products that are available from other EPA sources.

Order documents from PPIC by placing a check mark next to items on the list below. Please limit your request to a total of 10 items and allow 3 weeks for delivery. Mail, call, or fax requests to the following addresses or numbers:

Pollution Prevention
Information Clearinghouse
OPPT Library Room NEB606
401 M Street, SW (7407)
Washington, DC 20460

PPIC Reference and Referral:
(202) 260-1023
PPIC Fax Line:
(202) 260-4659
PPIC on Internet:
PPIC@epamail.epa.gov

If you will be mailing or faxing your request to PPIC, please complete the following lines:

Name _____ Telephone # _____

Address _____

OVERVIEWS OF ENVIRONMENTAL ACCOUNTING

- _____ **Environmental Accounting Project Quick Reference Fact Sheet** (September 1997)
Overview of Environmental Accounting Project background and activities.
- ☆ _____ **An Introduction to Environmental Accounting As a Business Management Tool: Key Concepts and Terms** (June 1995) *This paper presents an overview of environmental accounting for those unfamiliar with environmental accounting. It describes what environmental accounting is, why it is important, outlines some application options, and presents key concepts, definitions, and issues.* (EPA 742-R-95-001, 66 pages)

Environmental Accounting and EMSs (Published in *Pollution Prevention Review*, Spring 1996) *Written by managers of the EPA's Environmental Accounting Project, this article outlines why environmental accounting is critical to both the initial corporate acceptance and the long-term sustainability of an environmental management system.* (9 pages)

Federal Facility Pollution Prevention Project Analysis: A Primer for Applying Life Cycle and Total Cost Assessment Concepts (July 1995) *EPA's Federal Facilities Enforcement Office (FFEO) developed this guide to assist Federal facilities in implementing Federal Executive Order No. 12856, "Federal Compliance in Right-to-Know Laws and Pollution Prevention Requirements," which requires Federal facilities to apply life-cycle analysis and total cost accounting principles to the greatest extent practicable when evaluating pollution prevention opportunities under the order. The guide describes LCA and TCA principles; identifies the advantages of TCA; and provides guidance on using TCA and LCA to justify pollution prevention projects.* (EPA300-B-95-008, 66 pages)

A Primer for Financial Analysis of Pollution Prevention Projects (April 1993) *This paper describes the basic financial and economic analytical techniques needed to justify investments in pollution prevention projects that are technically equivalent to an organization's current practices. The report concentrates on customary costs such as utilities, labor, and capital costs. Less certain and calculable costs, such as potential liabilities, are briefly addressed in an appendix. This report was developed in cooperation between the U.S. EPA's Office of Research and Development and the American Institute of Pollution Prevention.* (EPA600-R-93-059, 39 pages)

Environmental Cost Accounting and Capital Budgeting: Videotape Seminar and Handouts (July 1995) *This video seminar discusses the elements of environmental accounting and of Total Cost Assessment (TCA), a methodology for the comprehensive financial assessment of environmental projects. Actual applications of TCA are also discussed.* (EPA 742-E-98-002, 245 minutes; also 134 pages of handouts)

Environmental Cost Accounting and Capital Budgeting for Small to Midsized Manufacturers: Videotape Seminar and Handouts (December 1995) *This video seminar discusses the connection between environmental cost accounting and investment decision-making. It introduces TCA and features company case studies that show how firms have benefited from taking a TCA approach.* (EPA 742-E-98-001, 165 minutes; also 78 pages of handouts)

EPA'S ENVIRONMENTAL ACCOUNTING NETWORK

☆ **Directory of EPA's Environmental Accounting Network** (April 1996) *The directory contains over 650 names of individuals who are either active or interested in environmental accounting activities. Individuals are sorted by sector: academia, industry, consulting, government, etc. Many listings describe what individuals do and what services they have to offer to others. May be used as a phone or skills directory.* (EPA 742-K-96-006, 170 pages)

Note: This is the latest printed version of the Directory available. An up-to-date version of the Directory is available for viewing and searching on the Environmental Accounting Project's website: www.epa.gov/opptintr/acctg.

- ☆ **EPA's Network Membership and Correction Form** (April 1997) *Use this form to join EPA's network or to correct an existing entry. It also allows you to share environmental accounting initiatives that you have underway. Network members receive periodic updates on EPA's Environmental Accounting Project activities.* (2 pages)

INDUSTRY-SPECIFIC REPORTS, RESOURCES, AND TOOLS

- ☆ **Applying Environmental Accounting to Electroplating Operations: An In-Depth Analysis** (May 1997) *This report presents research findings regarding the implementation of environmental accounting practices in the electroplating industry, including information on the types and magnitude of environmental costs this industry incurs, the feasibility of improving the tracking each of these costs, recommendations for investigating these environmental cost structures, and conclusions regarding the potential for wider adoption and application of environmental accounting concepts in this industry.* (EPA742-R-97-003, 55 pages)
- ☆ **Environmental Cost Accounting for Chemical and Oil Companies: A Benchmarking Study** (June 1997) *This report summarizes an environmental cost accounting benchmarking study of five major U.S. and Mexican companies that are developing environmental accounting systems. The purpose of this study was to allow the company participants to discuss the form and functions of their environmental accounting systems and the uses for the cost information yielded by such systems. This study was undertaken by the University of Houston's Institute for Corporate Environmental Management in partnership with the Business Council for Sustainable Development - Gulf of Mexico.* (EPA-742-R-97-004, 60 pages)
- ☆ **Environmental Accounting Case Studies: Full Cost Accounting for Decision Making at Ontario Hydro** (May 1996) *This case study offers a comprehensive account of one public utility's efforts to account for internal and external environmental costs. Useful data for other companies use is included, such as external cost estimates for fossil fuel and nuclear energy production, methods for estimating internal and external costs, and methods for incorporating environmental accounting concepts into planning and decision-making.* (EPA 742-R-95-004, 100 pages)
- ☆ **Environmental Accounting Case Studies: Green Accounting at AT&T** (September 1995) *This case study reports AT&T's developing position on "Green Accounting" as defined by AT&T as of July 1995. It outlines actions AT&T has taken to implement environmental accounting and includes their Green Accounting Glossary and excerpts from their Green Activity Matrix.* (EPA 742-R-95-003, 55 pages)
- **Total Cost Assessment: Accelerating Industrial Pollution Prevention through Innovative Project Financial Analysis, with applications to the Pulp and Paper Industry** (May 1992) *This report applies a total cost assessment (TCA) method to analysis of several actual investments in the pulp and paper industry. It also reviews several TCA methods.* (EPA 742-E-98-005, 168 pages)

OTHER REPORTS, RESOURCES, AND TOOLS

- ✧ _____ **Valuing Potential Environmental Liabilities for Managerial Decision-Making: A Review of Available Techniques** (December 1996) *This report describes publicly available approaches and tools that have been developed specifically for estimating the monetary value of potential, preventable environmental liability costs.* (EPA 742-R-96-003, 114 pages)
- ✧ _____ **Searching for the Profit in Pollution Prevention: Case Studies in the Corporate Evaluation of Environmental Opportunities** (April 1998) *This paper, written by James Boyd of Resources for the Future, presents three case studies on the decision-making processes surrounding pollution prevention investments at three large chemical manufacturing organizations: Dow, Monsanto, and Dupont. The case studies illuminate significant challenges facing P2 -- including technical difficulties, marketing challenges, and regulatory barriers -- that may need to be studied and addressed by policy makers and industry alike.* (EPA742-R-98-005, 59 pages)
- ✧ _____ **Environmental Accounting Resource Listing** (March 1996) *This document describes non-EPA publications or information sources on environmental accounting.* (EPA 742-B-96-001, 9 pages)
- ✧ _____ **Environmental Cost Accounting for Capital Budgeting: A Benchmark Survey of Management Accountants** (September 1995) *This study examines the manner and extent to which the nation's manufacturing firms consider environmental costs in their routine capital budgeting processes, especially in the context of evaluating potential environmental investments.* (EPA742-R-95-005, 81 pages)
- ✧ _____ **Incorporating Environmental Costs and Considerations into Decision-making: Review of Available Tools and Software** (September 1995) *This study documents commercially available "project management software systems" and evaluates the extent to which environmental information, including costs, is incorporated into each system.* (EPA 742-R-95-002, 300 pages) NOTE: THIS DOCUMENT IS NO LONGER AVAILABLE IN PRINTED FORMAT. IT CAN BE DOWNLOADED FROM THE WEBSITE.
- _____ **Stakeholders' Action Agenda: A Report of the Workshop on Accounting and Capital Budgeting for Environmental Costs** (May 1994) *The Action Agenda summarizes the workshop and presents the recommendations of the workshop attendees for the steps key stakeholder groups can take to promote improved environmental accounting.* (EPA 742-R-94-003, 76 pages)

_____ **Pollution Prevention Case Studies: Summary of Economic Data (by SIC Codes) and Abstracts of Sources** (January 1994) (EPA 742-E-98-004, 70 pages)

This package contains the following two documents:

Summary of Pollution Prevention Case Studies with Economic Data (by SIC Codes) (January 1994) *This document provides financial information on the costs and benefits of over 200 pollution prevention projects that have been undertaken by a variety of U.S. companies.*

Abstracts of Pollution Prevention Case Study Sources (January 1994) *Identifies sources of*

pollution prevention case studies such as reports, studies, books, and the Pollution Prevention Information Clearinghouse. Each abstract contains contacts, availability, and cost information. Serves as a reference guide for cases listed in the "Summary of Pollution Prevention Case Studies with Economic Data" (listed directly above)

- ☆ **P2/FINANCE Version 3.0, Pollution Prevention Financial Analysis Cost Evaluation Spreadsheet Software Application** (December 1996) *This is a spreadsheet system for conducting financial evaluations of current and potential investments. P2/FINANCE differs from conventional capital budgeting tools because it expressly addresses traditional obstacles to the financial justification of pollution prevention (P2) investments. Specifically, it expands the cost and savings inventory to include indirect and less tangible environmental costs, and uses profitability indicators and time horizons that capture the longer-term savings typical of pollution prevention investments. It runs with either Lotus 1-2-3 Version 3.4a for DOS or Microsoft Excel Version 5.0 for Windows. (EPA 742-C-96-001/002)*

If you are interested in receiving a P2/FINANCE User's Guide, please specify whether you prefer:

- 1) A User's Guide written for P2/FINANCE programmed in
___ Lotus 1-2-3 Version 3.4a for DOS (EPA 742-B-96-007), or
___ Microsoft Excel 5.0 for Windows (EPA 742-B-96-008)

- 2) a User's Guide that is
___ printed and bound, or
___ on a diskette.

(The User's Guides are written in Word 6.0 for Windows and are approximately 170 pages in length.)

P2/FINANCE was developed and is copyrighted by the Tellus Institute. Tellus, supported by EPA's Design for the Environment program, is developing versions of P2/FINANCE tailored to specific industries, including the screen printing, lithographic printing, flexographic printing, metal finishing, and printed wiring board manufacturing industries. The screen printing version is already available. For further information on the availability of these versions of P2/FINANCE, contact the Tellus Institute: 11 Arlington Street, Boston, MA 02116-3411. Telephone: (617) 266-5400. Fax: (617) 266-8303. E-mail: tcatools@tellus.com. Descriptions of these versions are also available via Tellus' website: www.tellus.com.

___ **Pollution Prevention Benefits Manual** (October 1989) *This is a guide developed by EPA to assist users in estimating environmental costs in investment choices. (EPA 230-R-89-100, 100+ pages)*

PPIC is staffed by GCI under contract by EPA

EPA ENVIRONMENTAL ACCOUNTING PRODUCTS AVAILABLE FROM OTHER SOURCES:

The following three documents were developed by EPA's Office of Solid Waste and focus on issues related to municipal solid waste. They are available free-of-charge from the EPA RCRA Hotline at 800-424-9346 or, for the hearing impaired, at TDD 800-553-7672. In the Washington, D.C. area call (703) 412-9810 or TDD (703) 412-3323. They can also be obtained via EPA's Web Site on Full Cost Accounting for Municipal Solid Waste at <http://www.epa.gov/fullcost>.

Full Cost Accounting for Municipal Solid Waste: A Handbook (September 1997)

The Handbook describes the key concepts and benefits of full cost accounting (FCA) and can help communities learn how other communities have used it. It explains many of the financial terms used in FCA and the specific costs that are considered. While the handbook is not a step-by-step "how-to" document, it does describe the steps involved with implementing full cost accounting for solid waste management. It is a comprehensive overview and a valuable resource for local governments. (EPA 530-R-95-041, 70 pages)

Making Solid (Waste) Decisions with Full Cost Accounting (June 1996)

This primer is an abbreviated version of the Handbook (listed immediately above). It describes FCA concepts, summarizes its benefits and uses, and presents implementation challenges. In addition, the document provides snapshot examples of five communities that are using FCA and the benefits they have realized. The primer also explains the connection between FCA, enterprise funds, and pay-as-you-throw programs. (EPA530-K-96-001, 16 pages)

Full Cost Accounting Resource Guide (August 1996)

This is an annotated bibliography of resources available on FCA. It includes journal articles; federal, state, and local government documents; and contact people in communities that are implementing FCA. (EPA530-R-95-077, 24 pages)

The following document is available for a minimal fee from the National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, VA 22161; (703) 487-4650.

✧ Workshop Proceedings: Accounting and Capital Budgeting for Environmental Costs Workshop, December 5-7, 1993 (May 1994)

Contains presentations, handouts, issue papers, and summarized and detailed findings of the first national workshop on this subject. (EPA 742-R-94-002, 254 pages) (NTIS accession number: PB96-127170)

UNIVERSITY CURRICULA AND RESOURCES

EPA's Office of Pollution Prevention and Toxics has supported the National Pollution Prevention Center (NPPC) for Higher Education at the University of Michigan in developing educational materials for university instructors. NPPC publishes a complete environmental accounting compendium. For further information or to obtain the compendium, contact: NPPC, University of Michigan School of Natural Resources and Environment, 430 E. University, Ann Arbor, MI 48109-1115. Phone: (734) 764-1412. E-mail: nppc@umich.edu. Website: <http://www.umich.edu/~nppcpub>.