



United States
Environmental Protection
Agency

Office of Pollution Prevention
and Toxics
Washington, DC 20460

EPA742-F-94-004
July 1994

Environmental Accounting Resource Listing

Design for the Environment
(DfE) Accounting and Capital
Budgeting for Environmental Costs

Preface

This resource listing presents selected information sources organized in the following categories: (1) Activity-based costing, (2) Bibliographies, curricula, and definition of terms, (3) Corporate environmental accounting, (4) Federal government, military and logistics applications, (5) Financial and economic analysis of pollution prevention projects, (6) National environmental accounting, (7) Pollution prevention, and (8) Quality costs. The list includes ordering information and cost (if applicable). Most of these sources are non-EPA sources. A listing of all documents on this topic written by the EPA Management Accounting and Capital Budgeting for Environmental Costs Project can be obtained by calling the Pollution Prevention Information Clearinghouse at (202) 260-1023.

If you know of additional materials that should be included in future revisions of this resource guide, please send a copy of the material and a short narrative including the title, short description of the material, contact information, cost if any and publication date to:

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ENVIRONMENTAL ACCOUNTING RESOURCE LISTING
Design for the Environment (DfE) Accounting and Capital Budgeting Project

1. ACTIVITY BASED COSTING

An ABC Manager's Primer: Straight Talk on Activity-Based Costing, Cokins, Stratton, & Helbling

The authors, who have led many ABC projects, take the mystique out of ABC. The primer, written in simple, clear language, gives a headstart for action in implementing an ABC program. (93282/\$15.00)

To order contact: The Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
Phone: 1-800-638-4427
Fax: (201) 573-0639

***Implementing Activity-Based Cost Management: Moving from Analysis to Action**, Cooper, Kaplan, Maisel, Morrissey, & Oehm

This research study documents key implementation issues and results, based on real-life examples and case studies of eight companies. (92268/\$35.00)

To order contact: See Above

In addition, the IMA library has an extensive list of bibliographies on areas of interest to management accountants, including **Activity-Based Costing, Capital Budgeting, and Environmental Accounting**. The bibliographies are free to members and cost \$15.00 each for nonmembers. For more information, call the IMA library at (201) 573-6235.

Implementing Activity Based Costing. Editor Frank Collins (1991)

This book introduces the concept of activity-based costing (\$40)

To order contact the publisher: Executive Enterprises Publications Co.
22 West 21st Street
New York, NY 10010-6904

2. BIBLIOGRAPHIES, CURRICULA, AND DEFINITIONS OF TERMS

Bibliographies

***Environmental Accounting: Current Issues, Abstracts and Bibliographies, United Nations**, No.:E.92.II.A.23, This United Nations Publication is a guide to the issues and literature in the field of corporate environmental accounting. Focuses largely on Financial Reporting and National Accounting. (Cost \$15.00 plus \$3.50 shipping and handling) Must be pre-paid. UN accepts Visa, MC, AMEX.

To order contact: United Nations Publications
Sales Section
Room DC2-0853, Dept. 600
2 United Nations Plaza
New York, NY 10017
Phone: (212) 963-8302
Fax: (212) 963-3489

Curricula

Costing and Financial Analysis of Pollution Prevention Projects

Developed by the Northeast Waste Management Officials' Association (1992), this packet on costing and financial analysis of pollution prevention projects was designed for use in a workshop to introduce state pollution prevention staff to concepts and methods of conducting financial analysis for pollution prevention projects. In addition to the workshop curriculum, it includes case studies of pollution prevention efforts in four small Massachusetts companies. (\$40 for profit organizations, \$20 for non-profits)

To order contact: NEWMOA, Pollution Prevention Program
85 Merrimac Street
Boston, MA 02114
Phone: (617) 367-8558

***Curriculum Module on Environmental Accounting**

Developed by the National Pollution Prevention Center at the University of Michigan, this regularly updated module provides an introduction to the application of pollution prevention in business accounting. It is a continuously evolving resource list of educational materials. (Recent update April 1994)

The module summary may be obtained from: The University of Michigan, School of Natural Resources and Environment
430 E. University, Dana Building
Ann Arbor, MI 48109-1115 P
Phone: (313) 764-1412

***Polaroid: Managing Environmental Responsibilities and Their Costs, Harvard Business School, N9-194-052, December 2, 1993, Richard D. Stark under the supervision of Professors Mary E. Barth and Marc J. Epstein (Cost \$5.00)**

A case prepared for class discussion.

To order contact: Publishing Division
Harvard Business School
Boston, MA 02163
(617) 495-6117

Teaching Case Studies Applicable to Full Cost Accounting and Capital Budgeting

The Management Institute for Environment and Business have three teaching case studies: Bayerische Motoren Werke; AT&T and Tempes (a fictional company)

To order contact: Julia Nickel
MEB
1220 16th Street, N.W.
Washington, D.C. 20036
Phone: (202) 833-6556
Fax: (202) 833-6228
Email: Meb@gwuvvm.gwu.edu

Definitions

Environmental Cost Accounting: Key Definitions and Terms

This ten page paper developed by the Business Roundtable defines key terms commonly associated with environmental cost accounting. The definitions are intended to provide a brief overview on this topic and to illustrate the differences and relationships between various terms and techniques.

To obtain the paper contact: The Business Roundtable
1615 L Street, NW
Washington, D.C. 20036-5610
Phone: (202) 872-1260
(request by mail are preferred)

3. CORPORATE ENVIRONMENTAL ACCOUNTING

Environmental Accounting: What's the Bottom Line? (120 minute audio cassette and handouts)

A presentation given on July 20, 1993 by Elliot Berkhiser of the Boeing Company, chair of the Economic Council of the American Institute of Pollution Prevention, on defining and allocating costs and benefits. (Cost \$10.00 plus \$1.50 shipping and handling, make check payable to PPRC)

To order contact: PPRC Communications
1326 Fifth Avenue, Suite 650
Seattle, WA 98101
Phone: (206) 223-1151 Fax: (206) 223-1165

***Accounting for Environmental Compliance: Crossroad of GAAP, Engineering, and Government: A Survey of Corporate America's Accounting for Environmental Costs**

This 1992 report is the second Price Waterhouse survey of accounting practices for environmental compliance and related management issues.

To order contact: Dean Petracca
Environmental Services
Price Waterhouse
600 Grant Street
Pittsburgh, PA 15219
(412) 355-6000

***Coming Clean: Corporate Environmental Reporting (1993)**

This survey report published by Deloitte Touche Tohmatsu International, the International Institute for Sustainable Development and SustainAbility: The Green Growth Company, reviews environmental disclosure information reported by companies worldwide. The report identifies best practices, business motives for disclosure and concludes that many companies are "ill prepared" to respond to growing disclosure needs and that pressures for more disclosure will continue to grow. (Cost \$25)

To order contact: Steve Hebel
Deloitte Touche
50 Fremont Street, Suite 2800
San Francisco, CA 94105
Phone: (415) 247-4038

Revised June 94

***Environmental Cost Accounting: The Bottom Line for Environmental Quality Management,** William G. Russell, Steven L. Skalak, and Gail Miller
Spring 1994, Total Quality Environmental Management, pp. 255-268. This article discusses current cost accounting systems available to support environmental management systems. (Cost \$145 to subscribe; \$37 for individual book issue)

To order contact: Executive Enterprises
22 West 21st Street
New York, NY 10010-6990
Phone: 1-800-332-8804

***Environmental Accounting--Current Issues, Abstracts and Bibliography, United Nations,** Sales No.:E.92.II.A.23, This United Nations Publication is a guide to the issues and literature in the field of corporate environmental accounting. Focuses largely on Financial Reporting and National Accounting. (Cost \$15.00 plus \$3.50 shipping and handling) Must be pre-paid. UN accepts Visa, MC, AMEX.

To order contact: United Nations Publications
Sales Section
Room DC2-0853, Dept. 600
2 United Nations Plaza
New York, New York 10017
Tel.: (212) 963-8302
Fax No.: (212) 963-3489

"Management Accounting" (The Official Magazine of The Institute of Management Accountants)
The February 1994 issue of this monthly has articles on accounting for environmental liabilities, deduction vs. capitalization of cleanup costs, ABC and life cycle costing for environmental expenditures, and environmental management systems. (\$10 per copy; \$20 yearly subscription for members, \$125 for non-members)

To order contact: Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
(201) 573-9000
FAX (201) 573-0639

***Environmental Auditing and the Role of the Accounting Profession, The Canadian Institute of Chartered Accountants (CICA Research Report)**
This 1992 report of a Study Group discusses what services constitute environmental auditing, now and in the future, and provides recommendations to the accounting profession as to the roles it should play in environmental auditing.

To order: The Canada Institute of Chartered
Accountants
277 Wellington Street West
Toronto, Ontario
CANADA, M5V 3H2
(416) 204-3313
(416) 204-3414 Fax

***Reporting on Environmental Performance (CICA Discussion Paper)**

The purpose of this 1993 discussion paper was to stimulate comments on issues relating to reporting on environmental performance. The paper explores factors influencing organizations' decisions to report information on environmental performance and provides a generalized framework for organizing such information.

To order contact: See Above

***Environmental Costs and Liabilities: Accounting and Financial Reporting Issues (CICA Research Report)**

This 1993 report of a Study Group discusses information needs and presents proposals and positions on accounting for and reporting on environmental issues.

To order contact: See Above

***Environmental Stewardship: Management, Accountability and the Role of Chartered Accountants, The Canadian Institute of Chartered Accountants (CICA)**

The CICA Board of Governors accepted this 1993 report as providing guidance to the profession.

To order contact: See Above

***Accounting for the Environment (Management Accounting Issues Paper 1), The Society of Management Accountants of Canada**

This 1992 issues paper identifies some of the key issues in accounting for the environment and offers some guidelines on improving environmental accountability; it also addresses the role of the management accountant in developing an environmental agenda and designing appropriate performance measures to monitor its implementation. (Cost \$9.00)

To order contact: The Society of Management Accountants of Canada (SMAC)
120 King Street West, Suite 850
P.O. Box 176
Hamilton, Ontario
CANADA, L8N 3C3
(905) 525-4100
SMAC Direct Order Line 1-800-263-7622

Background Discussion of Total Cost Accounting Within Petroleum Operations

This four page paper developed by the American Petroleum Institute's Pollution Prevention Task Force explains the importance of total cost accounting concepts for the petroleum industry and suggests types of costs that should be included in project evaluations.

To order contact: Pollution Prevention Information Clearinghouse (PPIC)
EPA Headquarters Library
401 M Street, SW 3404
Washington, D.C. 20460
Phone: (202) 260-1023 Fax: (202) 260-0178

For more information an API's Activities contact: Barbara Bush
American Petroleum Institute
1220 L Street, N.W.
Washington, D.C. 20005
(202) 682-8325

4. FEDERAL GOVERNMENT, MILITARY, AND LOGISTICS APPLICATIONS

Federal Government

*Creating a Government that Works Better and Costs Less: Reinventing Environmental Management, Accompanying Report to the National Performance Review, Vice President Al Gore (September 1993)

This report of the National Performance review recommends among other things, that the Federal Government should " Improve Federal Decision Making Through Environmental Cost Accounting. "

To order contact: U.S. Government Printing Office
Superintendent of Documents
Mail Stop: SSOP
Washington, DC 20402-9328
Phone: (202) 783-3238

Military

*Environmental Costs: A New Element in Life Cycle Cost Estimates for DOD Acquisition Programs, A keynote address presented to the International Society of Parametric Analysts, 16th Annual Conference; June 2, 1994 By Michael R. Anderberg

This presentation describes what DOD's, Office of Secretary of Defense is doing to assure the significant costs of environmental effects are reflected in life cycle cost estimates for major defense acquisition.

To order contact: Office of Secretary of Defense
Program Analysis and Evaluation
1800 Defense Pentagon
Washington, D.C. 20301-1800
Phone: (703) 697-0317

*Pollution Prevention in the Department of Defense, Andres Talts and Christopher P. Werle
This 1993 report provides an overview of pollution prevention programs across the DoD components, identifies pollution prevention opportunities for DoD, and concludes with ten recommendations.

To order contact: Logistics Management Institute
6400 Goldsboro Road
Bethesda, MD 20817-5886
(301) 320-2000

Logistics

*Logistics Spectrum--Journal of the Society of Logistics Engineers
Volume 27, Issue 2, (Summer 1993)

Special Issue: New Directions in Logistics. First all environmental issue of this quarterly.

To order contact: Logistics Spectrum
SOLE International Headquarters
8100 Professional Place, Suite 211
Hyattsville, MD 20785
Member Subscription: Annual membership dues include a \$10 yearly subscription
Nonmember Subscription: \$50 U.S.; \$60 all others

***SOLEtter: The Newsletter of the Society of Logistics Engineers**
Membership dues include \$6 yearly subscription fee.

To order contact: The Society of Logistics Engineers
SOLE International Headquarters
8100 Professional Place, Suite 211
Hyattsville, MD 20785

5. FINANCIAL AND ECONOMIC ANALYSIS

A Primer for Financial Analysis of Pollution Prevention Projects (EPA/600/R-93-059)
Introduces the time value of money concept into analysis of pollution prevention investments

To order contact: The Center for Environmental Research Information (CERI)
26 West Martin Luther King Drive
Cincinnati, OH 45628
Phone: (513) 569-7562 Fax: (513) 569-7566

Cost Analysis for Pollution Prevention

This four page document, published by the Washington State Department of Ecology, describes a simple hand calculation to complete the net present value of a pollution prevention investment. It contains step-by-step directions. (R-HWTR-93-129)

To order contact: Peggy Morgan
Washington State Department of Ecology
P.O. Box 47600
Olympia, WA 98504-7600
Phone: (206) 407 6739 (for information)
 (206) 407-6746 (for ordering)

6. NATIONAL ENVIRONMENTAL ACCOUNTING

***Integrated Environmental and Economic Accounting, United Nations**

This 1993 handbook's objective is to provide a basis for linking conventional economic accounts with environmental and natural resource accounts. Sales No.:E.93.XVII.12 (Cost \$45.00 plus \$3.50 shipping and handling) Must be pre-paid. UN accepts Visa, MC, AMEX.

To order contact: United Nations
Sales Section
Room DC2-0853, Dept. 600
2 United Nations Plaza
New York, New York 10017
Tel.: (212) 963-8302
Fax No.: (212) 963-4116

7. POLLUTION PREVENTION

Facility Guide for Pollution Prevention (EPA-600-R-92-008)

An EPA Guide to setting up an effective corporate pollution prevention program. (see Chapter 6 for a discussion of Total Cost Assessment Concepts)

To order contact: The Center for Environmental Research Information (CERI)
26 West Martin Luther King Drive
Cincinnati, OH 45628
Phone: (513) 569-7562 Fax: (513) 569-7566

Waste Minimization Guidance, Interim Final Guidance to Hazardous Waste Generators on a Waste Minimization "Program in Place"

This guidance recommends improved environmental accounting practices as part of a successful Waste Minimization Program.

To order contact: Becky Cuthbertson: Office of Solid Waste (703) 308-8447 or
RCRA Hotline 1-800-424-9346
TDD 1-800-553-7642

8. QUALITY COSTS

***Current Trends in Cost of Quality: Linking the Cost of Quality and Continuous Improvement,**
John Hawley Atkinson, Jr., Gregory Hohner, Barry Mundt, Richard B. Troxel, William Winchell (Cost
\$35.00; 91259)

This 1991 successor study to a 1987 report on Cost of Quality analyzes four case studies and discusses the tactics and techniques required to convert an organization to a continuous quality improvement philosophy.

To order contact: Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
(201) 573-9000
FAX (201) 573-0639