



# Design For The Environment

## EPA's Environmental Network For Managerial Accounting And Capital Budgeting



October, 1993

# ACCOUNTING & CAPITAL BUDGETING PROJECT DESIGN FOR THE ENVIRONMENT NETWORK

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# ACCOUNTING & CAPITAL BUDGETING PROJECT DESIGN FOR THE ENVIRONMENT NETWORK

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## Experience & Capabilities

I teach total cost accounting methods to engineering students and in pollution prevention short courses

We prepare educational materials that describe the latest advances in environmental accounting to current and future managers

Provision of educational materials

Active in the inclusion of social and environmental measurements in management decisions for over 20 years  
Includes the cost accounting and capital budgeting decisions, the performance evaluation decisions and the external reporting decisions Present project – Institute of Management Accountants on identification, measurement, reporting monitoring and management of environmental impacts

Environmental measurement and management accounting

I have previously developed and continue to refine accounting models to incorporate environmental costs and other externalities, for use by business/organizational management and for external reporting I also track the work of others, particularly the actual reporting efforts by large corporations These are being assembled into a book "Best Practices in Stakeholder Accountability" (tentative title)

Provide analysis and consultation on estimating environmental costs and other externalities, and assist in developing reporting formats (I am a professor of accounting at the American University, resident scholar with The Center for Advancement of Public Policy, and author of "Corporate Social Accounting" (Wiley, 1976) among others

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## Experience & Capabilities

Focus is creating incentives for application of functional areas (acctg, financing, & marketing) to PP decisions. Example: corporate environmental clean-up costs are often assigned as overhead to the whole company; whereas PP costs will be assigned to a division, which is less likely to respond appropriately. Courses emphasize knowledge of PP and the need for incentives which are vital to drive a change in business thinking.

I am working on cost accounting materials for educational institutions. These materials will incorporate environmental issues.

Educational material/references on cost accounting and environmental issues.

Center develops and conducts educational programs to communicate the need for PP and its cost/benefit analysis. Targeted audience – business managers, facility managers, government officials, engineering consultants, and extension agents. The courses use a hands-on format. The Center draws experts from industries, trade organizations, equipment suppliers, relevant government agencies, etc. to assist in its educational efforts.

Are incorporating PP thinking in management courses which is a move away from the pollution control thinking that influences business decision making. Utilize case studies with a cost/benefit analysis of Pollution Prevention. Have published a book (Fall 1991) on environmental issues that will be used in management curricula.

I work with accounting faculty here at the University of Michigan to develop appropriate educational materials on capital budgeting and proper environmental cost allocation.

We will eventually be able to provide educational materials geared towards undergrads and grad-level students. Can currently offer a resource list of available materials on the subject.

Are incorporating PP thinking in management courses which is a move away from the pollution control thinking that influences business decision making. Utilize case studies with a cost/benefit analysis of Pollution Prevention. Have published a book (Fall 1991) on environmental issues that will be used in management curricula.

## Academic Curriculum Development

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## Experience & Capabilities

I am doing research on (a) Full-Cost Accounting (project with a firm of the chemical industry), (b) Environmental Accounting (framework, overview, categorization, etc), (c) Integration of Full-Cost-Accounting with ecological accounting, life-cycle analysis, ecobalancing eco-controlling, etc

University, research and teaching, interested in implementing and further developing methods of environmental accounting (open for cooperation with industry for research purposes)

I have been involved primarily with issues relating to auditing and environmental liability disclosure. For example Specht, "The Auditor, SAS54 and Environmental Violations," "Journal of Accounting," December 1992, pp 67-72. I am currently teaching a seminar for the AICPA, titled, "The Auditor and the Environment. Think Globally, Act Locally."

I can provide an outlet for the dissemination of information and materials through my involvement in continuing education for CPAs, and can provide a perspective on disclosure issues through my national and international involvement in this area.

Actively conducting research and teaching courses in accounting

I research, write, develop course teaching materials, and teach in the areas of environmental accounting. My most recent effort is a working paper, "Management Accounting and Sustainable Development."

I am interested in sharing information. I am particularly interested in getting case materials on environmental management accounting and capital budgeting applications. I am also willing to assist others in the development of such materials.

Currently conducting research for the World Resources Institute Study of Environmental Accounting Practices

## Academic Curriculum Development

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## Experience & Capabilities

Has a technically-oriented curriculum with a focus on operation and maintenance. Technical exchange with the petrochemical industry and NASA. Roughly a third of the course material deals with PP concepts, the remainder with management and crisis handling. Presently offer 6 UG and 8 Gr courses related to PP.

WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology -- with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.

Develop and disseminate PP educational materials for colleges and universities in a variety of disciplines. The NPPC is a collaborative effort between academia, industry, government, and public interest groups. It is actively collecting educational resources from faculty nationwide, as well as developing new material. The NPPC is currently working with faculty in the University of Michigan's Industrial Design Department, College of Engineering (chemical engineering, industrial and operations engineering, and mechanical engineering), and the School of Business Administration (business law, corporate strategy, managerial accounting, and operations management) to develop effective educational modules which integrate PP and core concepts of the discipline. The NPPC administers internships.

Program fosters an understanding of and responsibility for the environment through an interdisciplinary approach. The school offers several degree programs for the UG, Gr, and professional. The program encourages responsible PP teaching and research. The University also provides a forum for the open flow of information among industry, government, international organizations, and academia to discuss and study environmental issues and their effects on society.

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## Experience & Capabilities

Center offers a UG program linking business and the environment. Curriculum emphasis is on chemicals in the environment. ASE studies and guest speakers are used in most courses. The program plans to (i) elucidate a new preventive environmental paradigm centered on business practices, (ii) strengthen the role of science in public decision making, and (iii) foster the learning of the PP paradigm in students and professionals.

The center promotes waste reduction education and research within the university by encouraging joint research proposals with non-center members. The center is active in public information dissemination and education and routinely works with area businesses to reduce waste. Have developed short courses on solid waste reduction presently expanding efforts to include PP concepts into existing coursework.

Offers interdisciplinary UG courses in waste management, life cycle design, and waste reduction technology. Works with area businesses in evaluating their production programs. Interested in the development of environmentally friendly or substituted goods and goods manufactured from recycled materials, the challenge is developing a market for these goods through incentives.

Develop and disseminate PP educational materials for colleges and universities in a variety of disciplines. The NPPC is a collaborative effort between academia, industry, government, and public interest groups. It is actively collecting educational resources from faculty nationwide, as well as developing new material. The NPPC is currently working with faculty in the University of Michigan's Industrial Design Department, College of Engineering (chemical engineering, industrial and operations engineering, and mechanical engineering), and the School of Business Administration (business law, corporate strategy, managerial accounting, and operations management) to develop effective educational modules which integrate PP and core concepts of the discipline. The NPPC administers internships.

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## Experience & Capabilities

MIEB is an independent non-profit organization that provides academic support in corporate stewardship of the environment. MIEB has worked with over 100 universities and corporations, undertaking several environmental management education initiatives such as (i) publication of course development modules and a resource guide of abstracted materials, (ii) curriculum development assistance for faculty members building new courses and (iii) production of new case study materials on environment.

This center is a not-for-profit subsidiary of the University of Pittsburgh that provides staff assistance to teach discrete sections of PP courses. The Center conducts a variety of seminars and workshops, and provides a range of PP technical assistance.

Directs the Energy Project which seeks to have electric and gas utilities invest in energy conservation and renewable resource derived power.

Teaches a utility reform course educating lawyers in advocacy of the above. Published a study valuing societal costs of pollution from power plants and advocates the use of these values in utility resource selection and pollution taxes.

The center promotes waste reduction education and research within the university by encouraging joint research proposals with non-center members.

The center is active in public information dissemination and education and routinely works with area businesses to reduce waste. Have developed short courses on solid waste reduction presently expanding efforts to include PP concepts into existing coursework.



## **Academic Curriculum Development**

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WERC is a consortium of three universities in New Mexico -- NM State University, U of NM and NM Institute of Technology - with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.

Has organized a waste management seminar using local business and government professionals as speakers. Uses a role-playing format to illustrate real world issues. Teaches students about business protocol and how it may be used effectively to implement PP.

## Academic Research

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## Experience & Capabilities

Expected value and cost accounting is my research area and I have a number of students whose thesis involve cost models

All AF research in this area is public domain information

I teach total cost accounting methods to engineering students and in pollution prevention short courses

Cost analysis of total systems

Research on pollution prevention and the organizational factors that influence them

We are conducting research to explore ways in which internal factors (i.e., cost accounting, role of senior managers, relationship of regulatory managers to production, etc.) influence development of PP programs

Benefits/cost benefits accounting, measuring environmental values, and alternative bottom line analysis

Academic insight, access to latest thinking from academic community

I am looking for a site to conduct some environmental costing work

Research, Training, Education to Professionals

## Academic Research

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## Experience & Capabilities

Developing benefit-risk analysis methods for pollution prevention evaluation Author of chapters of American Society of Civil Engineers forthcoming monograph on P2 covering Risk Analysis and Economic Analysis

I am interested in cooperative research and publication UM also has the only full scale electron accelerator being operated for destruction (detoxification) of toxic organics in water and waste

Active in the inclusion of social and environmental measurements in management decisions for over 20 years Includes the cost accounting and capital budgeting decisions, the performance evaluation decisions and the external reporting decisions Present project -- Institute of Management Accountants on identification, measurement, reporting monitoring and management of environmental impacts

Environmental measurement and management accounting

I have previously developed and continue to refine accounting models to incorporate environmental costs and other externalities, for use by business/organizational management and for external reporting I also track the work of others, particularly the actual reporting efforts by large corporations These are being assembled into a book "Best Practices in Stakeholder Accountability" (tentative title)

Provide analysis and consultation on estimating environmental costs and other externalities, and assist in developing reporting formats (I am a professor of accounting at the American University, resident scholar with The Center for Advancement of Public Policy, and author of "Corporate Social Accounting" (Wiley, 1976) among others

My background is in accounting I've conducted extensive surveying on capital investment Just completed a guide summarizing my research in the area of capital investment research Interested in learning more about the accounting and capital budgeting process and where P2 fits into that process Interested in what others are doing

I help direct research at Carnegie-Mellon on product design for the environment with emphasis on consumer durables such as computers, electronics and automotive We are studying design, material flows, and regulatory issues related to design for recycle

Research reports, Industrial affiliations, Students

## Academic Research

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## Experience & Capabilities

I am doing research on using full-internalized environmental costs to improve decision processes for low probability-high consequence event

Decision Processes and Risk Management

I am doing research on (a) Full-Cost Accounting (project with a firm of the chemical industry), (b) Environmental Accounting (framework, overview, categorization, etc ), (c) Integration of Full-Cost-Accounting with ecological accounting, life-cycle analysis, ecobalancing, eco-controlling, etc

University, research and teaching, interested in implementing and further developing methods of environmental accounting (open for cooperation with industry for research purposes)

I have been involved primarily with issues relating to auditing and environmental liability disclosure. For example, Specht, "The Auditor, SAS54 and Environmental Violations," "Journal of Accounting," December 1992, pp 67-72. I am currently teaching a seminar for the AICPA, titled, "The Auditor and the Environment Think Globally, Act Locally."

I can provide an outlet for the dissemination of information and materials through my involvement in continuing education for CPAs, and can provide a perspective on disclosure issues through my national and international involvement in this area.

Actively conducting research and teaching courses in accounting

I research, write, develop course teaching materials, and teach in the areas of environmental accounting. My most recent effort is a working paper, "Management Accounting and Sustainable Development."

I am interested in sharing information. I am particularly interested in getting case-materials on environmental management accounting and capital budgeting applications. I am also willing to assist others in the development of such materials.

## **Academic Research**

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## **Experience & Capabilities**

Currently conducting research for the World Resources  
Institute Study of Environmental Accounting Practices

I direct a research program focussed on technical and  
managerial tools necessary for identification and  
implementation of pollution prevention practices in industry

Broad-based industrially relevant research program A school  
of industrial management eager and enthusiastic about  
management research, teaching, and continuing education in  
this area

## Academic Research

### **Bennett, Bob**

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I develop valuation methods for assigning monetary values to changes in environmental quality I am an environmental and natural resource economist

Identify data requirements for environmental valuation, Relate data to values through travel cost and contingent valuation models, and Identify the (many) statistical and theoretical limitations of values so attained

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Directs the Energy Project which seeks to have electric and gas utilities invest in energy conservation and renewable resource derived power

Teaches a utility reform course educating lawyers in advocacy of the above Published a study valuing societal costs of pollution from power plants and advocates the use of these values in utility resource selection and pollution taxes

## **Academic Research**

## **Experience & Capabilities**

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### **Shaw, Henry**

Professor  
New Jersey Institute of Technology  
Dept of Chemical Engineering  
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## Experience & Capabilities

WERC is a consortium of three universities in New Mexico – NM State University, U of NM and NM Institute of Technology – with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.

Offers interdisciplinary UG courses in waste management, life cycle design, and waste reduction technology. Works with area businesses in evaluating their production programs. Interested in the development of environmentally friendly or substituted goods and goods manufactured from recycled materials, the challenge is developing a market for these goods through incentives.

This center is a not-for-profit subsidiary of the University of Pittsburgh that provides staff assistance to teach discrete sections of PP courses. The Center conducts a variety of seminars and workshops, and provides a range of PP technical assistance.

Center develops and conducts educational programs to communicate the need for PP and its cost/benefit analysis. Targeted audience – business managers, facility managers, government officials, engineering consultants, and extension agents. The courses use a hands-on format. The Center draws experts from industries, trade organizations, equipment suppliers, relevant government agencies, etc. to assist in its educational efforts.



## **Academic Technical Assistance**

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New Mexico State University  
Waste Management Education & Research  
Consortium (WERC)  
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**Van Berkel, Rene C.W M**  
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## **Experience & Capabilities**

WERC is a consortium of three universities in New Mexico – NM State University, U of NM and NM Institute of Technology – with assistance from Los Alamos and Sandia Laboratories. WERC has over 200 UG students in its UG environmental minor curriculum. It offers a two-year associate degree program for students and professionals. The goal of WERC is to interface with businesses and industry and share waste reduction and PP information and assist in developing practical solutions to complex waste problems, through an affiliation program. Also provides a database for waste management, field professionals and engineers, and training for managers.

## Consultants

## Experience & Capabilities

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**Beardsley, Daryl L.**  
Environmental Engineer and Analyst  
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**Bisio, Attilio**  
Principal  
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**Boden, Steven M**  
Partner  
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Fax (212) 492-6944

**Bordacs-Irwin, Kristina**  
Senior Bioprocess Engineer  
Envirogen, Inc  
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Fax (609) 275-2891

Payback period analyses of pollution prevention projects for industrial facilities (i.e., assessing costs and benefits to a firm making efforts and investments towards pollution prevention) (for over 10 facilities and over 20 projects)

Development of source reduction and recycling strategies for industry  
Technical feasibility assessments of P2 projects  
Financial feasibility assessments of P2 projects (e.g., payback period analyses)

Developing jointly with Polymer Processing Institute Pilot Technology/Software that incorporates environmental management of plastic concepts into material selection/product design decisions including uncertain ambiguous capital requirements

Analytical tools and services to establish using option techniques capital exposure from environmental requirements that are uncertain/ambiguous

Assist clients in the development and improvement of environmental management systems, carry out special studies into environmental programs and projects

Full range of accounting, auditing, management consulting and related services

As a project manager I am preparing project justifications, cost estimates and track project costs

Environmental biotechnology

## Consultants

**Brayton, Gary**  
National Director, Environmental Services  
Deloitte Touche  
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Ph (415) 247-4039  
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**Cass, Donald J**  
Senior Principal  
Cass & Associates  
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Fax (213) 388-1496

**Crognale, Gabriel G., P.E.**  
Environment Management Consultant  
P O Box 585  
Watertown, MA 02272-0585  
Ph (617) 969-6142  
Fax: (617) 391-7727

## Experience & Capabilities

Perform decision analyses for capital investment projects involving significant uncertainty Help quantify the impact of future environmental uncertainties (environmental events, remedial costs, etc ) using probabilistic modelling and Monte Carlo stimulation integrated with traditional capital investment analyses

Decision analysis involving environmental uncertainty  
Training in using decision analysis techniques Assessing current value of environmental liabilities Capital investment analyses Facility rationalization analyses

Contributing author to new AACE Marcel Dekker publication Hazardous Waste Cost Control, presenter of technical papers worldwide (Canada, Mexico, Europe, United Kingdom) on a variety of Environmental matters Developed labor productivity factors for hazardous sites Prepared Base Line cost estimates, baseline schedules, and capital cost budgets Risk analysis for capital budgets and baseline schedules Work Breakdown Systems approach to environmental projects dove tailed with accounting systems Check lists for capital budgets Value Engineering studies Cost assessments for remediation and clean up of contaminated/ hazardous sites Chair, Solid Waste AACE Environmental Committee Computer literate Developed unique application of Work Breakdown Systems (WBS) in conjunction with current/planned accounting approaches Assistance or preparation of the following Assessment of labor productivity factors for hazardous waste sites, cost drivers for environmental projects, check list(s) for environmental projects' capital budgeting, baseline schedules, Work Breakdown System and accounting interfaces, Base Line capital cost estimates, schedules, and risk analysis for capital budgets, Work Breakdown Systems with accounting interfaces Value Engineering studies, cost assessments for remediation and clean up of contaminated/hazardous sites

Computer accounting systems

My area of expertise in environmental cost accounting focuses on dollar costs associated with environmental risks and hazards in waste management applications Prepared a lecture series in which such items are presented in a matter-of-fact fashion geared toward the plant or corporate environmental manager

Pro-bono or contractual basis to other members of the Network, dependent upon the level of assistance required

## Consultants

**Czarnecki, Chuck**  
Waste Advantage, Inc  
17117 West Nine Mile Road  
Southfield, MI 48075  
Ph (313) 569-8150  
Fax:

**DeVillars, John P**  
Coopers & Lybrand  
One Post Office Square  
Boston, MA 02109  
Ph (617) 574-5000  
Fax: (617) 542-1297

**Fiksel, Joseph, Ph.D**  
Vice President  
Decision Focus Incorporated  
650 Castro Street  
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**Freltas, John E.**  
Senior Manager  
Deloitte & Touche  
2335 American River Drive  
Suite 200  
Sacramento, CA 95825-7065  
Ph (916) 646-4011  
Fax: (916) 646-4001

## Experience & Capabilities

Has developed software to support financial analysis of environmental investments Software commercially available

Contract with EPRI and several major electric utilities to develop and implement life-cycle cost management methods and supporting software These methods enable companies to evaluate capital expenditures, purchases and other decisions based on a full understanding of their life-cycle impacts, including downstream costs associated with waste management or other environmental issues Design for Environment practice which is focused upon helping companies to achieve environmental excellence

We provide management and technical consulting services to both private firms and government agencies in the area of environmental management Our specialty is integration of economic and environmental concerns within a unified analytical framework to support strategic and operational decision-making Much of our work involves the development and delivery of customized decision tools to support specific decision methods and practices

## Consultants

## Experience & Capabilities

**Friend, Gil**  
President  
Gil Friend & Associates  
2118 7th Street  
Berkeley, CA 94710  
Ph (510) 548-7904  
Fax (510) 849-2341

We conduct comprehensive eco-audits, focusing on "beyond compliance" environmental management – specifically resource efficiency and total quality. Developing eco-auditing software, and other environmental information management tools, some of which parallel or interact with traditional accounting functions. Special interest in identification and use of "key indicators" – data and analysis that provide significant management and operational leverage.

**Ganzi, John T**  
Principal  
Environment Management Services  
42 W 89th Street  
New York, NY 10024  
Ph (212) 783-6926  
Fax (212) 783-4344

Management/financial consultant to financial services industry in examining how to approach the valuation and credit aspects of environmental costs, tax implications, and depreciation issues. GAPP and SEC issues as they pertain to CERCLA. Credit risk implications associated with environmental short and long term issues.

Training staff in knowing what to look for in new business transactions.

**Green, William J**  
President  
Ecolink Division Sentry Chem  
1481 Rock Mountain Blvd  
Stone Mountain, GA 30083  
Ph (404) 621-8240  
Fax (404) 621-8245

Active in the field of alternative solvent technology. Current projects include marketing effective replacements for ozone depleting solvents, the completion of successful protocol for eliminating Methyl Ethyl Ketone and Methylene Chloride used for paint stripping, the establishment of a national DOT standard for non-hazardous asphalt extraction solvents, and the creation of a distillation process for the non-hazardous dielectric solvents offered by ECOLINK. ECOLINK sells environmentally preferred chemicals and services to a wide range of companies, government agencies and industries.

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Vice President  
RQAW  
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## Consultants

**Henn, Carl**  
Senior Vice President  
Business Development Financial Planning  
Concord Energy Incorporated  
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**Hillenbrand, Eric**  
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**Holmes, Douglas B**  
President  
Minergy Associates, Inc  
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Fax

**Jonardi, Robert J**  
Price Waterhouse  
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Ph  
Fax. (202) 728-9709

**Lent, Tony**  
1629 Stuart Street  
Berkeley, CA 94703  
Ph (510) 549-9008  
Fax

## Experience & Capabilities

Current life cycle cost models typically do not include environmental impact costs. I am in the process of organizing a project on life cycle accounting as a companion effort to SETAC's project on life cycle assessment. Ultimate goal: full life cycle costing to serve as a basis for full-cost pricing.

I am Co-Chair of the Society of Logistics Engineers (SOLE) Committee on Environmental Applications, a member of a committee for EH&S of the Institute for Electrical and Electronics Engineers (IEEE) and working closely with the Society of Environmental Toxicology and Chemistry (SETAC) on DFE/TQEM and Life Cycle Analysis. Am experienced in financial analysis, budgeting and accounting and have many excellent contacts in environmental economics and related areas.

My involvement is limited to advising clients of the value of using environmental cost and capital budgeting methods.

Develop methodologies and auditing for environmental cost accounting and capital budgeting systems. Also assist in financial accounting and reporting of environmental expenditures and liabilities.

## Consultants

## Experience & Capabilities

### **Linne, Steven**

ABB Environmental Services, Inc  
110 Free Street  
Portland, ME 04101  
Ph (207) 775-5401  
Fax: (207) 828-1260

Consult with industry on pollution prevention implementation with strong emphasis on accurate and full-cost accounting for project justification and tracking

Same as Question 3, as well as, success/failures to improve implementation and cost tracking

### **McDougall, Barry D**

Partner  
Deloitte & Touche  
1000 90 Sparks Street  
Ottawa, Ontario, CANADA, K1P 5T8  
Ph (613) 236-2442  
Fax: (613) 236-2195

Assist clients in the development and improvement of environmental management systems, carry out special studies into environmental programs and projects

Full range of accounting, auditing, management consulting and related services

### **McManus, Timothy C**

Senior Principal  
Project Management Associates, Inc  
268 Summer Street  
Boston, MA 02210  
Ph (617) 695-0103  
Fax: (617) 695-0122

Project management, contracts development/administration, cost control, claims and disputes analysis, and resolution

See attached resume

### **Morton, Robert R.**

Director, Environmental Risk Management Services  
ATEK Associates, Inc  
8665 Bash Street  
Indianapolis, IN 46256-1202  
Ph (317) 577-1761 x4840  
Fax: (317) 578-7471

Evaluate and make recommendations (consulting) regarding client's accounting and budgeting practices

Advice on environmental management practices including managing risks, accounting and budgeting, integration with daily business activities, program/systems evaluation and improvement, policy development, strategic planning, organizational evaluation

### **Nelson, Gretchen Marie**

Manager  
Engineered Fire Systems, Inc  
1158 Industry Drive  
Seattle, WA 98188  
Ph (206) 575 3637  
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Prepare project justifications and proposals for our firm  
Work with client's Safety, Environmental and Chemical Engineers, Managers, Planners to develop justifications for projects they wish to implement

Special Hazards, Fire Protection/Life Safety Consultants, Engineers, Design, Installation, Distribution

## Consultants

## Experience & Capabilities

**Perry, John D**  
President  
The PXR Group, Inc  
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**Pojasek, Bob**  
Vice President  
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Environmental Programs  
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**Rolander, Steven**  
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**Savitz, Andrew W**  
Director, Environmental Advisory Services  
Coopers & Lybrand  
One International Place  
Boston, MA 02109  
Ph (617) 478-5095  
Fax (617) 345-0398

GEI Consultants provides consulting and engineering services to industry for planning and implementing pollution prevention programs. We use activity-based costing to rank order pollution prevention opportunities.

I teach graduate level courses on Pollution Prevention (CE-194J) and Sustainable Development (CE-193J) at Tufts University (Medford, MA). I am past President of the American Institute for Pollution Prevention.

Researching areas in which total assessment can be used to evaluate pollution prevention.

We are very interested in the disclosure side of the issue under FASB #5. This involves a determination of whether a potential liability is "estimable," "plausible," and material. Also involves insurance insofar as companies can offset probable liabilities with likely insurance revenues.

Information, analysis dialogue



## Consultants

## Experience & Capabilities

**Selman, Jay**  
President  
Pinpoint Technologies  
128 East Katella Avenue  
Suite 1  
Orange, CA 92667  
Ph (714) 639-6717  
Fax

Has developed software to support financial analysis of environmental investments Software commercially available.

**Stanczyk, Thomas P**  
RECRA Environmental, Inc  
10 Hazelwood Drive, Suite 106  
Amherst, NY 14228-2298  
Ph (716) 691-2600  
Fax (716) 691-3011

Has developed software to assist in waste tracking Links to accounting practices

**Warren, John**  
Program Director  
Research Triangle Institute  
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**Willis, Alan**  
Alan Willis & Associates  
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Mississauga, CANADA, L5J 2A1  
Ph (905) 855-8529 (O)  
Fax (905) 855-8529

I am researching the need for new, more relevant cost and performance indicators for investment decision-making and external environmental performance reporting Also involved in education for accountants regarding environmental issues

Chartered Accountant, assisting Canadian Institute of Chartered Accountants in environmental accounting and reporting research studies, and other research and policy institutions in similar fields (Also associated Ernst & Young (Canada) Environmental Practice )

**Wittman, Marlene**  
Financial Analyst  
Manufacturers Resource and Financial, Inc  
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Ph (617) 332-7878  
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**Yarosh, Borys**  
Wainman & Kydd  
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## **Consultants**

## **Experience & Capabilities**

**Zuber, George R.**  
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## Consultants

## Experience & Capabilities

**Cummings-Saxton, James**  
Principal  
Industrial Economics  
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**Curtiss, Don**  
Partner  
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**Datta, Eric K.**  
Booz Allen & Hamilton, Inc  
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Fax (212) 697-2628 Fax 1

**Evans, Laurence K.**  
President  
Laurence Evans & Associates  
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N Vancouver, BC, CANADA, V7M 3L4  
Ph (604) 987-0103  
Fax (604) 987-5663

I am in the final stages of implementing the "Canadian Industry/University Network for Environmental Research" (CINER) When in operation, the above topics could be a topic of research by the network

Offering services to government, industry and the research community in the areas of strategic planning, program creation/management and economic development Although not limited to such areas, the company specializes in issues relating to technology, innovation and sustainable development

**Francis, Lee A., P E.**  
Chairman, Int Engr Comm , ACEC  
James M Montgomery Consulting Engineers, Inc  
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## Consultants

## Experience & Capabilities

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**Grant, Albert A.**  
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**Hausknecht, Brian J**  
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**Jones, Rebekah**  
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Rizzo Associates  
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**Klossner, Kris A.**  
Waste Minimization Coordinator  
Babcock and Wilcox Idaho  
P O Box 1469, MS 0301  
Idaho Falls, ID 83403 1469  
Ph (208) 526-6013  
Fax (208) 526-3417

Evaluate waste minimization activities based on potential cost savings

We don't have a good system in place to deal with these issues That's why your information is so timely

## Consultants

## Experience & Capabilities

### **Koshkashian, Vikran**

Director, Federal Programs Economics,  
Planning & Science  
CH2M Hill  
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Reston, VA 22090  
Ph (703) 471-1441  
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### **Loving, Kathy D**

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Ph (617) 498-5438  
Fax

### **Mahon, Pat**

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### **Norihelm, Coleen M**

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### **Palmer, Kevin J M**

Chemist  
Science Applications International Corporation  
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### **Purcell, Arthur H**

Director  
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### **Rhodes, Todd**

Consultant  
Arthur D Little, Inc  
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## Consultants

## Experience & Capabilities

**Roberts, Don V**  
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CH2M HILL  
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Denver, CO 80222  
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**Schaplowsky, Ellen H**  
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**Snowden-Swan, Lesley J**  
Engineer  
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**Tencer, Ben, Ph.D, P E. (Ret)**  
Executive Vice President Technology  
Roy F Weston, Inc  
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Ph (215) 430-3130  
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**Thomas, Patricia**  
Deloitte Touche  
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**Watz, Jill**  
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**Weaver, Jack**  
Vice President  
Roy F Weston, Inc  
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## **Consultants**

## **Experience & Capabilities**

**Webb, Marie A.**  
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**Weston, Roy F**  
Chairman Emeritus  
Roy F Weston, Inc  
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West Chester, PA 19380-1499  
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## **Environmentalists**

## **Experience & Capabilities**

**Roy, Manik, Ph.D**  
Pollution Prevention Specialist  
Environmental Defense Fund  
1875 Connecticut Avenue, N W  
Washington, DC 20009  
Ph (202) 387-3500  
Fax: (202) 234-6049



## **Government County/Local**

## **Experience & Capabilities**

**Lo, Philip**  
Sanitation Districts of L.A. County  
Industrial Waste Section  
P O Box 4998  
Whittier, CA 90607-4998  
Ph (310) 699-7411  
Fax (310) 692-5103

I believe your work is crucial in internalizing pollution prevention within existing industrial framework Am excited about your taking on the task

**Pratt, Linda Giannelli**  
Program Manager  
Hazardous Materials Mgmt Division  
San Diego County Environmental  
Health Services  
1255 Imperial Avenue  
P O Box 85261  
San Diego, CA 92186-5261  
Ph (619) 338-2215  
Fax (619) 338-2139

I am learning all about environmental cost accounting and will then provide educational outreach to the business community, and subsequently save the world

I'm from the government, so therefore, I am here to help  
(Smile)

**Yoder, Rick**  
Lincoln-Lanster County Health Department  
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Ph (402) 441-8145  
Fax

## Government Federal

## Experience & Capabilities

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Special Assistant  
U S EPA  
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**Andrews, Cathy**  
Manager, Pollution Prevention Department  
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Crane, IN 47522  
Ph (812) 854-3391  
Fax (812) 854-3981

**Ćirić, Ljiljana V, P E**  
American Society of Mechanical Engineers Fellow  
U S House of Representatives  
Committee on Science, Space & Technology  
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Ph (202) 225-9662  
Fax (202) 225-7815

**Cranford, Bruce**  
Program Manager  
U S Department of Energy  
Office of Energy Efficiency/Renewable Energy  
Office of Industrial Technologies  
Washington, DC 20585  
Ph (202) 586-9496  
Fax (202) 586-7114

**Cuthbertson, Becky**  
U S EPA  
Office of Solid Waste (OS-320W)  
401 M Street, S W  
Washington, DC 20460  
Ph (703) 308-8447  
Fax (703) 308-8433

Researching the potential to develop an environmental cost accounting system that is activity-based. Also looking at the possibility of incorporating environmental considerations in the capital budgeting process. We are working on some case studies now.

I am working with a U S House of Representatives Committee on Science, Space & Technology working group to refine the provisions of Rep. George Brown's Green Technology bill draft.

I am a mechanical engineer with eight (8) years industry experience who is currently on a year-long Congressional Fellowship sponsored by ASME. Since we are in the process of sending our bill out for comment, we may be able to eventually share some comments in a generalized fashion.

Prepare and evaluate project justifications

Data, contacts, cooperation

Contact person for EPA's Interim Final Guidance on a Waste Minimization Program in place

## Government Federal

## Experience & Capabilities

**Jarrett, Robert E.**  
Senior Fellow  
Army Environmental Policy Institute  
P O Box 6569  
Champaign, IL 61826-6569  
Ph (217) 373-3320  
Fax: (217) 373-3350

AEPI does policy analyses on a wide range of environmental issue, media and policies. I recently got a Pentagon request to locate cost benefit models to apply to pollution prevention program development and financial management for the entire Army.

Our economist and others are beginning to move into environmental accounting issues. Therefore, we haven't demonstrated strength in this area. However, we offer a multi-disciplinary team able to bring all aspects to a focus. We are only 2 years old at this point and ready to engage in cooperative initiatives consistent with our character.

**McHugh, Ron**  
U S Department of Energy  
Industrial and Technology Office  
Washington, DC 20585  
Ph (202) 586-4063  
Fax (202) 586-7114

**Nelson, Judith A.**  
Special Assistant  
U S EPA  
OPPT  
401 M Street, S W (MC-7409)  
Washington, DC 20460  
Ph (202) 260-4177  
Fax. (202) 260-0951

Coordinating EPA's Design for the Environment Program on Accounting and Capital Budgeting. Working cooperatively with stakeholders to promote adoption of innovative accounting and capital budgeting practices.

**Roydes, Sharon**  
Employee Services Directorate  
Pollution Prevention Planning Dept  
Code 069  
Crane, IN 47522-5006  
Ph (812) 854-1589  
Fax

**Spitzer, Martin A., J D., Ph.D**  
U S EPA  
Office of Pollution Prevention  
and Toxics  
401 M Street, S W (MC-7409)  
Washington, DC 20460  
Ph (202) 260-4342  
Fax. (202) 260-0178

Coordinating EPA's Design for the Environment Project on Environmental Accounting and Capitol Budgeting. We are facilitating dialogue, conducting research and accounting and capitol budgeting practices, supporting the testing of innovative methods and supporting curriculum development.

## **Government Federal**

## **Experience & Capabilities**

**Atcheson, John B.**  
U S DOE OIT  
1000 Indiana Avenue  
CE223 GB113  
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**Boyd, Beverly**  
EPA - DfE  
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**Florino, Don**  
Acting Director  
Waste and Chemical Policy Division  
U S EPA  
Office of Policy Planning & Eval (PM 220)  
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Fax (202) 260-0174

**Fox, Catherine A.**  
Environmental Scientist  
EPA OST (WH-585)  
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Fax (202) 260-9830

**Gold, David**  
National Institute of Standards & Technology  
Building 224 Room B115  
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Ph (301) 975-5049  
Fax (301) 963-6556

**Iannaconi, Teresa**  
Deputy Chief Accountant  
United States Securities  
and Exchange Commission  
Division of Corporation Finance  
Washington, DC 20549  
Ph (202) 272-2553  
Fax:

## **Government Federal**

## **Experience & Capabilities**

**Jones, Barbara A.**  
Paralegal  
U S EPA  
Office of General Counsel  
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Washington, DC 20460  
Ph (202) 260-7213  
Fax: (202) 260-2432

**Ondich, Gregory**  
Director, PDS  
U S EPA/ORD/OEETD (RD-681)  
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Fax (202) 260-4524

**Shaver, Elizabeth M**  
P2 Coordinator  
U S Environmental Protection Agency  
ORD AEERL, Mail Drop 60  
Research Triangle Park, NC 27711  
Ph (919) 541 7915  
Fax. (919) 541-5227

**Steever, E. Zell**  
Senior Policy Advisor  
U S Army Corps of Engineers  
Office of Strategic Initiatives  
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Washington, DC 20314-1000  
Ph (202) 272-8536  
Fax (202) 504-4615

**Stokke, Steven**  
Environmental Protection Specialist  
U S Army-Fort McCoy  
AFZR-DE-E Stokke  
Sparta, WI 54656  
Ph (608) 388-8940  
Fax (608) 388-3603

**Veit, Kathleen**  
Chief, Program Coordination Branch  
Environmental Protection Agency  
1200 Sixth Avenue, WD 125  
Seattle, WA 98101  
Ph (206) 553-1983  
Fax (206) 553-1775

## **Government Federal**

**Wasserman, Cheryl**  
Chief, Compliance Policy and Planning Branch  
Office of Enforcement  
401 M Street, S W (LE-133)  
Washington, DC 20460  
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Fax: (202) 260-7553

**Weber, Steve, Ph.D**  
Economist  
National Institute of Standards and Technology  
Office of Applied Economics  
Building 101, Room A415  
Gaithersburg, MD 20899  
Ph (301) 975-6137  
Fax (301) 963-9137

## **Experience & Capabilities**

Promoting environmental compliance through sound environmental management practices, including SEC/EPA relationship

Information on enforcement priorities and liabilities

## **Government International**

### **Anielski, Mark**

Senior Policy Analyst  
Alberta Environmental Protection  
9th Floor, South Petroleum Plaza  
9915-108 Street  
Edmonton, Alberta, CANADA, T5K 2C9  
Ph (403) 422-9615  
Fax: (403) 422-3578

### **Oppeneau, Jean Claude**

Research and Development Manager  
Ministry of Environment  
14 Boulevard General Le Clerc  
Nevilly Sur Seine, FRANCE, 92524  
Ph (1) 474-6619  
Fax (1) 408-9931

### **Ruffing, Lorraine**

Chief, Accounting Section  
UN Transnational Management Division  
2 UN Plaza, Room DC2 1318  
New York, NY 10017  
Ph (212) 963-3154  
Fax. (212) 963-3062

## **Experience & Capabilities**

I am actively involved in development of natural resource accounts for the province of Alberta. Along with the Bureau of Statistics, we have now developed preliminary accounts for oil and gas, coal, forests, agricultural soils, and carbon fixation. I currently chair a resource accounting working group.

Advice on application and methods of natural resource accounting.

General implementation of environmental cost accounting and capital budgeting decision.

Studies for new tools and practices and for developing partnership.

I supervise the work of U N experts who are developing international standards for environmental accounting and reporting.

The U N has undertaken research in practices of environmental accounting and based on the "best practices," it has developed recommendations for improving the information in financial statements.

## **Government International**

## **Experience & Capabilities**

### **Holmes, Susan P**

Economic Program Coordinator  
Great Lakes Pollution Prevention  
Environment Canada  
25 St Clair Avenue East, 6th Floor  
Toronto, Ontario, CANADA, M4T 1M2  
Ph (416) 973-5434  
Fax (416) 973-7438

### **Kimett, Dale**

Manager-NPPS  
Environment Canada-Nopp  
365 St Joseph, 11th Floor  
Hull, Quebec, CANADA, K1A 0H3  
Ph (819) 953-1114  
Fax (819) 953-7970

### **McCauley, Steve**

Env Canada  
Tech Development for Environmental Protection  
425 St Joseph Boulevard, 4th Floor  
Hull, Quebec, CANADA, K1A 0H3  
Ph (819) 953-9237  
Fax (819) 953-9029

### **Seto, Peter**

Assistant Director, Enviro Tech Office  
Environment Canada  
867 Lakeshore Road, Box 5050  
Burlington, Ontario, CANADA, L7R 4A6  
Ph (416) 336-6450  
Fax (416) 336-4858



## Government State

## Experience & Capabilities

**Andrews, Gregory D**  
Source Reduction Project Manager  
Georgia Hazardous Waste  
Management Authority  
254 Washington Street, S W  
Suite 416  
Atlanta, GA 30334  
Ph (404) 651-5120  
Fax: (404) 656-7970

**Campbell, Janeth A.**  
Environmental Manager  
Florida Department of Environmental  
Protection  
Pollution Prevention-Waste  
Reduction Asst  
Tallahassee, FL 32399-2400  
Ph (904) 488-0300  
Fax (904) 922-4939

As the director of the Florida's pollution prevention efforts, I have designed procedures for full-cost accounting in identifying the economic value of pollution prevention opportunities. This is a key strategy to motivating investment in P2. We need help quantification of a larger range of all costs and all benefits. A database would really help. We need to do more.

I can identify a large range of types of costs and benefits, which need to be quantified. We focus on multimedia values, both short and long range costs and benefits, impacts on workers and consumers, impacts to environment as well as public health. Insurance costs, liability costs, reduction in market share, worker compensation costs, natural resource use costs, etc., etc. need to be quantified.

**Fusco, Elisa A.**  
Environmental Specialist  
Port Authority of New York & New Jersey  
1 Path Plaza, 3rd Floor JSTL-103  
Jersey City, NJ 07306  
Ph (201) 216-6340  
Fax (201) 216-6305/6027

**Goldberg, Terri L.**  
Pollution Prevention Program Manager  
North East Waste Management  
Officials' Association  
85 Merrimac Street  
Boston, MA 02114  
Ph (617) 367-8558  
Fax (617) 367-0449

Actively conducted research, technical assistance, and training on Costing and Financial Analyses of P2 investments

## Government State

## Experience & Capabilities

**Hamner, Burton, MMA, MBA**  
Environmental Planner  
Washington State, Dept of Ecology  
NW Regional Office  
3190 160th Avenue, SE  
Bellevue, WA 98008-5452  
Ph (206) 649-7180  
Fax. (206) 649-7098

I wrote state guidelines for cost analysis of pollution prevention projects, assist businesses with cost analysis, provide training and workshops and evaluate economic analyses included in submitted Pollution Prevention Plans

I can provide "train-the-trainer" expertise, sample presentations, examples of environmental accounting from business, lots of field experience, academic contacts and bibliographies

**Herb, Jeanne**  
Director, Office of Pollution  
Prevention  
New Jersey Department of Environmental  
Protection and Energy  
CN 423  
401 E State Street  
Trenton, NJ 08625  
Ph (609) 777-0518  
Fax. (609) 777-1330

Development of regulatory and non-regulatory guidance as part of pollution prevention planning

**Hunt, Gary**  
Director, Pollution Prevention  
Program  
N C Department of Environment,  
Health and Natural Resources  
P O Box 27687  
Raleigh, NC 27611-7687  
Ph (919) 571-4100  
Fax. (919) 571-4135

**Loundsbury, Jim**  
Executive Director  
National Roundtable of State  
Pollution Prevention Programs  
P O Box 7219  
Silver Spring, MD 20910  
Ph (301) 495-9278  
Fax. (301) 589-7068

**Ludwig, Robert W**  
Pollution Prevention Specialist  
California Department of Toxic  
Substances Control  
PPRR - 400 P Street, 4th Floor  
P O Box 806  
Sacramento, CA 95812-0806  
Ph (916) 324-2659  
Fax (916) 327-4494

I work closely with businesses to work for pollution prevention opportunities and then analyze if and to what extent P2 measures can be implemented What is needed is more environmental cost accounting and capital budgeting information to help in the evaluation

Supply business and governmental agencies with pollution prevention and waste minimization information and assistance

## Government State

**Persson, Lynn**  
Hazardous Waste Minimization  
Coordination  
Wisconsin  
Box 7921  
Madison, WI 53707  
Ph (605) 267-3763  
Fax: (605) 267-2768

**Polsky, Matthew**  
Research Scientist  
NJ Dept of Environmental  
Protection and Energy  
Risk Reduction Unit, Div of Science  
CN 402  
Trenton, NJ 08625-0402  
Ph (609) 777-0319  
Fax

**Thomas, David L., Ph.D**  
Director, Hazardous Waste Research  
and Information Center  
Illinois Department of Energy  
and Natural Resources  
One East Hazelwood Drive  
Champaign, IL 61820  
Ph (217) 333-8940  
Fax (217) 333-8944

**Torborg, Dick**  
Massachusetts DEP  
Office of Technological Assistance  
100 Cambridge Street  
Boston, MA 02202  
Ph (617) 727-3260  
Fax (617) 727-2754

**Williams, Edward L.**  
Manager, Industrial Pollution  
Prevention (OPPC/Clean Texas 2000)  
Texas Water Commission  
P O Box 13087  
Austin, TX 78711-3087  
Ph (512) 463-7778  
Fax (512) 475-4599

## Experience & Capabilities

I would like to make good information on cost accounting available to Wisconsin businesses through our Wisconsin Pollution Prevention Clearinghouse and workshops -- and encourage Wisconsin trade associations to include these topics in their newsletters and communications

Our staff have worked with a variety of accounting systems to quantify cost savings of pollution prevention projects

We provide technical assistance, assistance in developing pollution prevention programs, research on pollution prevention technologies/techniques, library/clearinghouse of pollution prevention information, analytical support for research projects

The Office of Pollution Prevention/Clean Texas 2000 is the lead activity within the Texas Water Commission for pollution prevention initiatives throughout Texas. One of our functions is to provide PP seminars and workshops. We're developing a systems management approach to those classes. Cost accounting will be a significant element of future workshops.

We actively work with Region VI, universities, industry, environmental organizations, consultants, and other state agencies to promote pollution prevention. Current staff is about 60.

## **Government State**

**Bird, Alison**  
Policy Analyst  
CAL/EPA, DTSC  
400 P Street  
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Ph (916) 445-2969  
Fax. (916) 327-4494

**Hagevik, George, Ph.D**  
Senior Policy Specialist for Toxics  
National Conference of State Legislatures  
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Fax (303) 863-8003

**Ingham, Alan T**  
Senior Waste Management Engineer  
California Department of Toxics  
400 P Street  
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Ph (916) 322-5629  
Fax. (916) 327-4494

**Kelly, Barbara**  
Executive Office of Environmental Affairs  
Office of Technical Assistance  
Commonwealth of Massachusetts  
100 Cambridge Street, Suite 1904  
Boston, MA 02202  
Ph (617) 727-3260, x680  
Fax

**Mehan, G Tracy, III**  
Director  
Michigan Department of Natural Resources  
Office of the Great Lakes  
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Lansing, MI 48909  
Ph (517) 373-1449  
Fax: (517) 335-4242

**Milecofsky, Debra**  
Executive Assistant  
New Jersey DEPE  
Office of Pollution Prevention  
CN 423  
Trenton, NJ 08625-0423  
Ph (609) 777-0518  
Fax (609) 777-1330

## **Experience & Capabilities**

Developing new policies for state government that will promote DfE and pollution prevention When necessary, developing legislation to enable state policy to function effectively

Access to our experiences and information, both at state government and regulated community

## **Government State**

## **Experience & Capabilities**

**Richardson, Stephanie S**  
Manager  
NC Pollution Prevention Program  
P O Box 27687  
Raleigh, NC 27611  
Ph (919) 571-4100  
Fax (919) 571-4135

## Industry

## Experience & Capabilities

**Ameen, Philip D**  
Deputy Comptroller  
General Electric Corporation  
3135 Easton Turnpike  
Fairfield, CT 06431  
Ph (203) 373-2458  
Fax (203) 373-2441

Responsible for accounting and analysis at a policy level

Significant systems/accounting/analysis experience

**Azar, Jack**  
Manager Resource Conservation  
and Design for Environment  
XEROX Corporation  
800 Phillips Road 317-14S  
Webster, NY 14580  
Ph (716) 422-9515  
Fax.

**Barkley, Dana**  
Environmental Initiatives Consultant  
Arizona Public Service  
P O Box 53999  
STA 9308  
Phoenix, AZ 85072-3999  
Ph (602) 250-3838  
Fax. (602) 250-3813

APS is working to establish a P2 culture and infrastructure. I have been working with accounting to raise their awareness that we need to get environmental costs (both direct and life cycle) built into our business decision-making process.

Our experience -- as we learn more about integrating environmental cost into our business process.

**Bateman, Phil**  
Corporate Director of Environmental Assurance  
The Lubrizol Corporation  
29400 Lakeland Boulevard  
Wickliffe, OH 44092-2298  
Ph (216) 943-1200  
Fax (216) 943-2908

Developing a strategy to account for and implement an environmental accounting program.

Lots of questions. Looking for answers!

**Bender, Douglas M**  
Analyst  
Arizona Public Service Company  
P O Box 53999  
Mail Station 9210  
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**Berezo, Michael**  
Director, Environmental Strategies  
Monsanto Company  
Mail Code A2NG  
800 North Lindbergh Boulevard  
St Louis, MO 63167  
Ph (314) 694-6627  
Fax (314) 694-6858

I am working with various business teams to identify full environmental costs and to use this information to help identify environmental improvement opportunities throughout the business value chain to enhance business unit performance.

Information, shared experience

## Industry

## Experience & Capabilities

**Berkdhiser, Elliott N**  
Manager  
The Boeing Company  
P O Box 3707 MS-7E-JA  
Seattle, WA 98124-2207  
Ph (206) 393-4784  
Fax: (206) 477 1918

I am currently the Aerospace Industries Association representative to the American Institute for Pollution Prevention. At AIPP I am leading several projects to review innovative methods for calculating the economic benefit of pollution prevention.

**Bowers, Dorothy**  
Vice President Environmental and Safety Policy  
Merck & Co., Inc  
FTA-105  
P O Box 100  
Whitehouse Station, NJ 08889-0100  
Ph (908) 302 7800  
Fax (908) 302-0050

Working in the Business Council for Sustainable Development on a TCA project -- including World Resources Institute project

Willing to share our experiences in pilot program

**Cash, Raheem**  
Regulatory Analyst  
Amoco Oil Company  
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Ph (312) 856-2679  
Fax: (312) 616) 0529

**Castella, Sarah**  
Manager, Financial Planning & Analysis  
General Electric  
Corporate Environmental Programs  
3135 Easton Turnpike  
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Fax: (202) 373-2984

**Consoli, Frank J**  
Manager of Packaging Technology  
Converting Technologies  
Scott Paper Company  
Scott Plaza II  
Philadelphia, PA 19113 1585  
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Fax (215) 522 5236

## Industry

## Experience & Capabilities

**Conway, Richard A.**  
Senior Corporate Fellow  
Union Carbide Corporation  
P O Box 8361  
Charleston, WV 25303-0361  
Ph (304) 747-4016  
Fax: (304) 747-5430

I am helping my company develop fairly simple accounting practices to estimate total costs evaluating pollution prevention projects

Share results via professional and trade associations (AIChE, CMA, AIPP)

**Fisher, Robert A.**  
Director, Waste Minimization  
ARCO  
515 South Flower Street  
AP-4135  
Los Angeles, CA 90071  
Ph (213) 486-3104  
Fax. (213) 486-2021

Work with facilities to make sure complete cost accounting is being done

**Garcia, William S**  
Manager, Accounting Research & Practice  
Union Carbide Corporation  
39 Old Ridgebury Road  
Danbury, CT 06817  
Ph (203) 794-3411  
Fax: (203) 794-4351

**Hacker, Dennis**  
Supervisor, Plant Accounting  
Arizona Public Service company  
400 N 5th Street  
Phoenix, AZ 85072  
Ph (602) 250-2666  
Fax. (602) 250-2023

I am in the process of developing a management accounting system to track costs for environmental activities

**Haltmeyer, Timothy**  
ERM Specialist  
Northrop Corporation  
B-2 Division, DO20 UA  
8900 East Washington Blvd  
Pico Rivera, CA 90660  
Ph (310) 942-4747  
Fax. (310) 942-6478

I am developing a "design for the environment" for new products before the production or tooling stage. Also, we use a cost matrix to determine the best process change to "go with"

Information transfer

**Holmberg, Bruce**  
Vice President, Environmental Management Group  
ARCCA, Inc  
1396 Piccard Drive  
Rockville, MD 20850  
Ph (301) 840-3230  
Fax (301) 840-3231

**Horn, Debbie**

ACCTDfE Network — 11/1/93



## Industry

## Experience & Capabilities

**Horn, Debbie**  
Environmental Engineer  
IBM  
Dept 240  
3605 Hwy 52 N  
Rochester, MN 55901  
Ph (507) 253-5132  
Fax. (507) 253-2486

**Inch, Pamela**  
Safety & Environmental Coordinator  
Westmark Products, Inc  
P O Box 44040  
Tacoma, WA 98444  
Ph (206) 531-3470  
Fax (206) 536-0156

**Lee, Dan**  
Finance & Administrative Manager  
Weyerhaeuser Company - Integrated  
Waste Management  
CCII - Suite 102  
501 S 336th Street  
Federal Way, WA 98003  
Ph (206) 924-3616  
Fax (206) 924-7395

I prepare project justifications and budgets, as well as  
implement accounting and management reporting systems

We can share information

**Lucas, Joseph A.**  
President  
Inland Technology Inc  
2612 Pacific Hwy East, Suite C  
Tacoma, WA 98424  
Ph (206) 922-8932  
Fax (206) 926-0577

Research and development and manufacturing of  
environmentally sound solvents Chemical risk analyses

**Maclean, Richard W**  
V P Environmental, Health and Safety  
Arizona Public Service Co  
P O Box 53999, M S 9085  
Phoenix, AZ 85072-3999  
Ph (602) 250-2916  
Fax. (602) 250-3002

Organizing company to use better cost tracking methods to  
support pollution prevention

Benchmarking best practices Practical application of full cost  
accounting

## Industry

## Experience & Capabilities

### **Maddox, Jack**

Manager, Corporate Environmental Management  
Dow Corning Corporation  
P O Box 0995  
Midland, MI 48686-0995  
Ph (517) 496-8561  
Fax (517) 496-5419

### **Peargin, Janet C.**

Environmental Engineer  
Chevron Research & Tech Co  
P O Box 4054  
1003 West Cutting Blvd  
Richmond, CA 94804-0054  
Ph (510) 242 3226  
Fax (510) 242-1380

Nothing currently, but I act as a "consultant" to our Operating Companies and several have become more interested in looking at environmental costs

We're really on the very beginning Infancy Hope to have some fairly good inventory (work) tracking systems in place by year end The cost accounting pieces would follow later

### **Price, Randy**

Manager, Environmental Affairs  
DuPont Company  
Maple Run 2024  
P O Box 80, 721  
Wilmington, DE 19880  
Ph (302) 999-4128  
Fax (302) 999-3747

At present, I am just tracking developments in the arena of full cost accounting I also chair the Business Roundtable's waste minimization committee and we are starting to address this issue in the committee

### **Pucciano, Frank**

Senior Power Engineer  
Georgia Power Company  
One Decatur Town Center  
150 East Ponce de Leon Ave  
Decatur, GA 30030  
Ph (404) 371-5711 (O)  
Fax (404) 371-5777

### **Renato, Julian M David**

Associate Pkg Technologist  
San Miguel Pkg Products  
109 C Palanca, Jr St - Legaspi Village  
Makati, Metro Manila  
Philippines, 1200  
Ph (632) 813-8064  
Fax (632) 865-774\_\_

## Industry

## Experience & Capabilities

**Robertaccio, Francis L.**  
Engineering Fellow  
Du Pont Chemicals  
Jackson Laboratory  
Chambers Works  
Deepwater, NJ 08023  
Ph (609) 540-2980  
Fax: (609) 540-2354

I am in research and development with a new "Pollution Prevention" program, still looking to give the program definition, but have a strong interest in the non-technical aspects of pollution prevention

Resources (people/funds) and a forum for trying things

**Schmidt, Hollie**  
Senior Project Analyst  
United Technologies Research Center  
411 Silver Lane  
MS-70  
East Hartford, CT 06108  
Ph (203) 727-7112  
Fax: (203) 727-7669

I guide our operating units in Design for Environment techniques, including cost analysis

(1) Experience in life cycle analysis (2) Experience with the military life cycle costing requirements

**Schoenwetter, Lewis (Jim)**  
Vice President for Logistics  
3M  
3M Center  
220-14W-0  
St Paul, MN 55144-1000  
Ph (612) 733-6663  
Fax: (612) 736-7721

**Selg, Richard A.**  
Chairman, Environmental Cost  
Control Committee  
AACE International  
1995 S Centennial Avenue  
Building 4, Room 407  
Aiken, SC 29803  
Ph (803) 644-6711  
Fax (803) 644-6922

Editor-in-Chief and contributing author on forthcoming (July '93) on text "Hazardous Waste Cost Control" developed for estimators, cost engineers and accountants, environmental engineers, planner/schedulers, finance managers, upper level/graduate environmental engineering college students

Expertise on budgeting (baseline development), grounds-up estimating development, risk analysis, variance analysis, performance analysis on costs and schedules, claims and dispute avoidance, and labor productivity development for waste management and environmental restoration Total cost management that includes capital budgeting and managerial accounting

**Singer, Scott**  
Manager, Environmental Engineering  
Nordem Systems Inc  
10 Nordem Place  
Norwalk, CT 06856  
Ph (203) 852 5846  
Fax (203) 852-5333

Segregation of costs associated with hazardous waste disposal  
Segregation of costs for the elimination of CFCs

We can share experiences from our company and our parent, United Technologies Corporation

## Industry

## Experience & Capabilities

**Stephen, Paul Michael**  
Senior Engineer  
Chevron Canada Limited  
355 North Willingdon Avenue  
Burnaby, B C , CANADA, V5C 1X4  
Ph (604) 257-4007  
Fax (604) 257-4030

My group prepares project proposals, including economic justification for oil refinery facilities and improvements

Twenty years in oil industry, much of it with environmental component Some economics training and experience  
Canadian contacts with the industry and government agencies

**Tompkins, T C.**  
Environmental Specialist  
AMOCO Corporation  
200 E Randolph Drive, MC-4904  
Chicago, IL 60601  
Ph (312) 856-4235  
Fax (312) 856-7584

Developing corporate (multi-operation) accounting method

**Vogt, Michael T**  
Manager, Program Development  
Ashland Oil, Inc  
P O Box 391 BEk-4  
Ashland, KY 41101  
Ph (606) 329-3070  
Fax (606) 329-4296

**Welch, Robert W., Jr**  
Vice President, Environmental Affairs  
Columbia Gas System Service Corporation  
20 Montchanin Road  
Wilmington, DE 19807  
Ph (302) 429-5269  
Fax (302) 429-5596

Provide/interface between environmental issues and the cost accounting and capital budget departments

**Wilkens, John A.**  
E I Du Pont Nemours  
Experimental Station 304/A214  
P O Box 80304  
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Ph (302) 695-3143  
Fax:

**Woods, Shelley**  
Engineer  
DuPont  
Jackson Lab-D  
Deepwater, NJ 08023  
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## Industry

## Experience & Capabilities

**Anamosa, Nga T**  
Section Head  
Spares and Logistics Provisioning  
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**Balestrero, Gregory**  
Executive Director  
Institute of Industrial Engineers  
25 Technology Park/Atlanta  
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As an organization, we encourage and foster a forum for our members to exchange information about this critical management tool

**Barbieri, Carlos G**  
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Group Analisis Energetico  
AV Pellegrini 250  
2000 Rosario, ARGENTINA,  
Ph  
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**Bell, R. Hays, Ph.D**  
Vice-President and Director  
Eastman Kodak Company  
Corporate Health, Safety and Environment  
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United Technologies Research Center  
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**Burrowes, Waldo**  
President  
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## Industry

## Experience & Capabilities

**Butner, Scott**  
Senior Dev Engineer  
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**Carney, Mark V**  
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U S Generating Company  
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Program Director  
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**Flahive, Thomas J**  
Geologist  
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**Harbordt, Mike**  
Vice President  
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P O Drawer N  
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Fax (409) 829-1394

**Kraft, Robert L.**  
E I Du Pont de Nemours  
Engineering  
P O Box 6090  
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Fax

## Industry

## Experience & Capabilities

**Lindsly, Joseph A.**  
Issue Manager, Waste Reduction  
Dow Chemical U S A.  
Environmental Quality  
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**Lorton, Gregory A.**  
Manager, Chemical and Environmental  
Engineering Group  
Ogden Environmental and Energy  
Services Co , Inc  
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**Marvel, Don L.**  
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Fax

**Moore, Frederick L.**  
Assistant Director of Environmental Affairs  
Union Carbide Corporation  
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Corporate environmental staff that sets policy for the company

**Murville, Dean A.**  
MUREX International, Inc  
3710 Garfield Street, N W  
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Fax.

**Neblett, Andrew C.**  
Project Director, Source Reduction  
CONEG  
400 North Capitol Street, N W  
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Washington, DC 20001  
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Fax. (202) 624-8463

## Industry

## Experience & Capabilities

**Nogle, George**  
Director Env & Health & Safety  
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Environmental Scientist  
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**Price, Ed**  
Environmental Scientist  
3M ■ 2-3E-09  
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**Sciince, C. Thomas, Ph.D**  
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Technology Partnerships  
DuPont Research & Development  
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## Industry

## Experience & Capabilities

**Stanga, Mark**  
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I propose supplemental environmental projects in the context of civil penalty settlements, and I work with the individuals in our organizations who prepare project justifications

I can participate in developing joint industry-government initiatives regarding environmental costs and benefit accounting

**Sweed, Norman H**  
Section Head - Air Quality  
Exxon Research & Engineering Co  
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Director, Environmental Planning  
and Regulations  
Amoco Oil Company  
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**Vetrano, S.**  
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Representative  
The Clorox Company  
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**Volkmar, Robert D**  
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**Vrana, Bruce M.**  
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I evaluate alternatives for technical and economic merit, including the impact of environmental factors

**Industry****Experience & Capabilities**

**Wasson, Robert F.A., II**  
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EG&G Idaho, Inc  
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**Wilson, Ed**  
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## **Non-Profit Curriculum Development**

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**Innis, Al**  
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Management Institute for Environment  
and Business  
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## **Experience & Capabilities**

Train others in economic analysis and justification for P2 activities. In the future, work with targeted companies involved with P2 technical assistance to implement this type of assistance as well. We assist cost/benefit analysis as a part of our projects. We train others in cost/benefit analysis. We track development and applications in the field, and design materials to disseminate this information.

Training, Assessment Procedures, Links with Quality Management, Academic Networks. Research Training Analysis, Applications Networking

## **Non-Profit Curriculum Development**

**Speicher, Ann Leigh**  
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and Information Office  
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Engineering Education  
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Fax (202) 265-8504

## **Experience & Capabilities**

We can achieve wide dissemination of information among the engineering education community, both through our publications (particularly ASEE "Prism" and my monthly legislative newsletter to the deans "Capitol Circuit"), and through the ASEE Engineering Deans Council. The deans' council represents the more than 300 schools of engineering around the country.

## Non-Profit Research

### **Banks, Darryl**

World Resources Institute  
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Washington, DC 20006  
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### **Becker, Monica**

Center for Technology, Policy,  
and Industrial Development  
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### **Ditz, Daryl**

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### **Grulich, Madeline M**

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Research Center  
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## Experience & Capabilities

Director of the World Resources Institute's Program in Technology and the Environment and member of the U S EPA's National Advisory Council for Environmental Policy and Technology (NACEPT) WRI's program in Technology and the Environment seeks to identify policy options that promote the rapid, continuing shift toward cleaner, more material and energy-efficient technologies in the United States and abroad A component of the program is Environmental Accounting WRI believes that proper measurement and accountability are fundamental to correct environmental management decisions Accordingly, an important element of the program is an effort to develop new methods of business and economic accounting that consider evenhandedly both the costs and environmental protection and the costs of foregoing environmental protection WRI is working with accountants, economists, and management experts to develop and publicize accounting systems that accurately identify environmental costs and risks and allocate them to their sources within the economy and within the firm

Development of source reduction and recycling strategies for industry Technical feasibility assessments of P2 projects Financial feasibility assessments of P2 projects (e.g. payback period analyses)

Managing WRI's Study of Accounting Practices at Fortune 100 companies

We are funding two projects one bank loan officer training program and an MBA project involving a cost evaluation of a UV-curing process

Referral, grants

## **Non-Profit Research**

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**White, Allen**  
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Tellus Institute  
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## **Experience & Capabilities**

Train others in economic analysis and justification for P2 activities. In the future, work with targeted companies involved with P2 technical assistance to implement this type of assistance as well. We assist cost/benefit analysis as a part of our projects. We train others in cost/benefit analysis. We track development and applications in the field, and design materials to disseminate this information.

Training, Assessment Procedures, Links with Quality Management, Academic Networks. Research Training Analysis, Applications Networking.

Oversees program in PP economics supported by EPA, state governments, and various private corporations. Studies how a firm's capital budgeting process and project financial investment practices may be altered to encourage PP versus end-of-pipe investments. Works with American Society of Testing and Materials in developing a national standard for total cost assessment (TCA), an alternative approach to conventional financial analysis which better accounts for long-term, hidden, and less tangible benefits of pollution prevention. Also involved in developing corporate-wide indicators of environmental performance. Methods, tools, and case studies developed will be available for educational purposes.

## **Non-Profit Research**

## **Experience & Capabilities**

### **Dorfman, Mark**

INFORM

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### **Jae-Hyng, Kim**

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Ph

Fax:

### **Kerr, Rob**

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Development

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### **Martin, Larry**

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### **Moran, Stephen R.**

Head Environmental Research

Alberta Research Council

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### **Robertson, William L.**

President

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## **Non-Profit Research**

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Recycle Missoula  
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**Wassel, Ray (HA-354)**  
Program Director  
National Research Council  
Env Studies and Engineering  
2001 Wisconsin Avenue  
Washington, DC 20007  
Ph (202) 334-2617  
Fax

## **Experience & Capabilities**

Preparing to begin a study on Integrating the Goals of Industrial Competitiveness and Environmental Protection, which would likely include considerations of cost accounting and capital budgeting decisions

National Research Council of the National Academy of Sciences is a private, nonprofit organization, which has been mandated by Congress to advise the government in matters



## **Non-Profit Technical Assistance**

### **Bernstein, Scott**

Center for Neighborhood Technologies  
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### **Goldberg, Terri L.**

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North East Waste Management  
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### **Grulich, Madeline M**

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### **Melvin, Craig**

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Institute of Advanced Manufacturing  
Sciences  
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Fax: (513) 948-2109

## **Experience & Capabilities**

Actively conducted research, technical assistance, and training  
on Costing and Financial Analyses of P2 investments

We are funding two projects one bank loan officer training  
program and an MBA project involving a cost evaluation of a  
UV-curing process

Referral, grants

## **Publishing**

**Cairncross, Frances**  
Environment Editor  
The Economist  
25 St James's Street  
London SW1A 1HG ENGLAND  
Ph 01-839-7000  
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**Graham, John**  
The Economist  
Research & Marketing  
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**Johnson, Jeffrey**  
Reporter ■ Daily Environment Report  
The Bureau of National Affairs, Inc  
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**Kassett, Jeff**  
The Economist  
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**Magee, Sarah**  
Editor, Environmental Manager  
Executive Enterprises Publications  
191 N Baldwin Avenue  
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Ph (818) 355-3454  
Fax (818) 355-4084

## **Experience & Capabilities**

Write articles on environmental issues

Resource material Stories generated will get the word out to the industrial community

I write a monthly newsletter, "Environmental Manager" My readers are interested in environmental cost accounting

## **Publishing**

**Speicher, Ann Leigh**  
Manager, Public Policy and  
Information Office  
American Society for Engineering  
Education  
Eleven Dupont Circle  
Suite 200  
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Ph (202) 986-8500  
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## **Experience & Capabilities**

We can achieve wide dissemination of information among the engineering education community, both through our publications (particularly ASEE "Prism" and my monthly legislative newsletter to the deans "Capitol Circuit"), and through the ASEE Engineering Deans Council. The deans' council represents the more than 300 schools of engineering around the country.

## Trade Associations

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Environmental Policy  
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**English, Lloyd**  
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## Experience & Capabilities

Co-sponsoring Env Accounting and Capital Budgeting  
Workshop with EPA.

IMA's senior technical committee, the Management  
Accounting Practices Committee, has a subcommittee to deal  
with environmental matters, but it has not been very active in  
the area Will be co-sponsoring Accounting and Capital  
Budgeting Workshop with EPA.

Our MAP Committee authorizes publication of Statements of  
Management Accounting The Statements offer guidance to  
management accountants A statement could address  
accounting for environmental costs and benefits

I provide liaison between our technical committees and  
between our organization and other organizations, who are  
interested in, or perform such work

We are a non-profit educational association for professionals  
involved in estimating, cost control, planning and scheduling,  
profitability analysis, and project management of engineering  
projects

I facilitate the Institute of Management Accountants  
Research initiatives -- one being issues relating to the  
environment

Forums, publications and articles on the topic

## Trade Associations

**Hudson, John**  
Vice President, Technical Standards  
& Services  
American Institute of Certified  
Public Accountants  
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**Kellogg, Dorothy**  
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Chemical Manufacturers Association  
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**Mastrandonas, Andrew**  
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Global Environmental Management  
Initiative (GEMI)  
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**Moore, David J**  
Canadian Institute of Chartered Accountants  
277 Wellington Street West  
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Ph (416) 204-3299  
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## Experience & Capabilities

I prepare/review/approve project justifications, complete condition assessment surveys and capital asset management plans for a variety of clients

AIPE operates an online benchmark reference for plant engineers and facilities managers so that they might compare their costs and operating standards with those of others. If accurately and consistently quantified, the costs of environmental matters can be included in these data

Help GEMI develop an "env-accounting model" for industry

Broad overview of industry needs concerning environmental accounting

The Canadian Institute of Chartered Accountants is undertaking studies in the area of Reporting on Environmental Performance. I am responsible for the administration of such studies

## Trade Associations

**Pojasek, Bob**  
Vice President  
GEI Consultants, Inc  
Environmental Programs  
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**Selig, Richard A.**  
Chairman, Environmental Cost  
Control Committee  
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**Tillar, Michael**  
Executive Director  
American Institute of Plant Engineers  
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**Zampino, Peter**  
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## Experience & Capabilities

GEI Consultants provides consulting and engineering services to industry for planning and implementing pollution prevention programs. We use activity-based costing to rank order pollution prevention opportunities.

I teach graduate level courses on Pollution Prevention (CE-194J) and Sustainable Development (CE-193J) at Tufts University (Medford, MA). I am past President of the American Institute for Pollution Prevention.

Editor-in-Chief and contributing author on forthcoming (July '93) on text "Hazardous Waste Cost Control" developed for estimators, cost engineers and accountants, environmental engineers, planner/schedulers, finance managers, upper level/graduate environmental engineering college students.

Expertise on budgeting (baseline development), grounds-up estimating development, risk analysis, variance analysis, performance analysis on costs and schedules, claims and dispute avoidance, and labor productivity development for waste management and environmental restoration. Total cost management that includes capital budgeting and managerial accounting.

## Trade Associations

## Experience & Capabilities

**Anderson, Bill**  
Executive Director  
American Academy of Environmental Engineers  
130 Holiday Court  
Suite 100  
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Ph  
Fax

**Bishop, William**  
Executive Director  
Institute of Internal Auditors  
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**Bradley, Mitch**  
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American Association of Engineering Societies  
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**Cowan, Sharon R.**  
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National Conference of  
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## Trade Associations

## Experience & Capabilities

**Feher, Ted, CPA**  
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National Conference of CPA  
Practitioners  
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**Giesecke, Anne G., Ph.D**  
Vice President, Environmental Activities  
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**Hauser, Thomas**  
Executive Director (AIPP)  
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American Institute for Pollution  
Prevention  
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**Kates, Jim**  
Vice President for Govt Affairs  
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**Kennedy, Norine**  
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**Mason, Ann**  
Associate Director  
Chemical Manufacturers Association  
Environmental Div., Pollution Prevention  
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Provide information to companies who are developing new management accounting methods for environmental costs

AIPP serves as a link between EPA and industry by generating public and private sector support to aid EPA in its efforts to achieve industrial adoption of PP procedures. Promotes conferences, develops educational materials for members and universities



## **Trade Associations**

## **Experience & Capabilities**

**Moore, M. Melissa**  
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**O'Mahony, Chamain**  
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## Experience & Capabilities

The AAES Task Force on Sustainable Development is interested in economic tools which will help to integrate environmental conditions into market economics

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**Name**

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