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Environmental management - Material flow cost accounting - Guidance for practical implementation in a supply chain (ISO 14052:2017)

Táto norma obsahuje anglickú verziu európskej normy.
This standard includes the English version of the European Standard.

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English Version

Environmental management - Material flow cost accounting - Guidance for practical implementation in a supply chain (ISO 14052:2017)

Management environnemental - Comptabilité des flux matières - Lignes directrices pour la mise en application pratique dans une chaîne d'approvisionnement (ISO 14052:2017)

Umweltmanagement - Materialflusskostenrechnung - Leitfaden zur praktischen Anwendung innerhalb der Lieferkette (ISO 14052:2017)

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EN ISO 14052:2018 (E)

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European foreword

The text of ISO 14052:2017 has been prepared by Technical Committee ISO/TC 207 "Environmental management" of the International Organization for Standardization (ISO) and has been taken over as EN ISO 14052:2018 by Technical Committee CEN/SS S26 "Environmental management" the secretariat of which is held by CCMC.

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INTERNATIONAL STANDARD

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Environmental management — Material flow cost accounting — Guidance for practical implementation in a supply chain

Management environnemental — Comptabilité des flux matières — Lignes directrices pour la mise en application pratique dans une chaîne d'approvisionnement

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Foreword

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This document was prepared by Technical Committee ISO/TC 207, *Environmental management*.

Introduction

The aim of this document is to provide guidance for the practical application of material flow cost accounting (MFCA) in supply chains. MFCA is an environmental management accounting tool that assists organizations in creating a better understanding of their material and energy uses, the losses and the associated costs caused by material inefficiencies. The application of MFCA within an organization is explained in ISO 14051. Extending the scope of MFCA to multiple organizations in a supply chain will enable them to develop an integrated approach to more efficient use of materials and energy. This can result in various economic and environmental benefits for different organizations in the supply chain. These include reducing total material losses (main materials, energy and auxiliary materials) and thereby providing common opportunities to reduce costs, enhance environmental performance (e.g. GHG reduction and higher material/energy efficiency) and increase trust, collaboration, and fruitful business relationships. A trusted relationship between the different organizations in the supply chain and the increased common understanding of their own situation promotes collaboration. This can also be an incentive for long-term contracts through mutual MFCA-cooperation.

In order to achieve the benefits of an MFCA project extended to the supply chain for all organizations, it is a precondition that the collaborating organizations are committed to share information on processes and related material and energy flows to create a comprehensive understanding of the production system for the effective implementation of MFCA.

When applied in the supply chain, MFCA can improve existing supply chain management information sharing, communication mechanisms and management practices between suppliers and the purchasing department of organizations, which is the key connector between suppliers and customers. MFCA can complement existing environmental management and management accounting practices.

In addition, a thorough assessment of the material flows and energy use along all stages of the supply chain can also serve as a basis for comprehensive sustainability management. For example, MFCA information can be used for monitoring environmental indicators, or help in identifying and mitigating risks in the supply chain.

This document provides guidance on the following topics:

— the significance of integrating MFCA between organizations;

— a general approach for enhancing material and energy efficiency in the supply chain;

— steps for implementing MFCA in the supply chain.

INTERNATIONAL STANDARD **ISO 14052:2017(E)**

Environmental management — Material flow cost accounting — Guidance for practical implementation in a supply chain

1 Scope

This document provides guidance for the practical implementation of material flow cost accounting (MFCA) in a supply chain. MFCA fundamentally traces the flows and stocks of materials within an organization, quantifies these material flows in physical units (e.g. mass, volume) and evaluates the costs associated with material flows and energy uses. MFCA is applicable to any organization that uses materials and energy, regardless of its products, services, size, structure, location, and existing management and accounting systems. In principle, MFCA can be applied as an environmental management accounting tool in the supply chain, both upstream and downstream, and can help to develop an integrated approach for improving material and energy efficiency in the supply chain.

This document is based on the principles and general framework for MFCA described in ISO 14051.

The MFCA framework presented in this document includes scenarios for improving material and energy efficiency in a supply chain, principles for successful application of MFCA in a supply chain, information sharing, and practical steps for the implementation of MFCA in a supply chain.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 14050, *Environmental management — Vocabulary*

ISO 14051, *Environmental management — Material flow cost accounting — General framework*

