

EMA

Environmental Management Accounting Mikro-Makro-Link

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- Preventive environmental protection hampered by the lack of systematic recording of environmental data and costs, limiting scope and comparability at corporate level, across industries, at national and international level.
- Industry representatives are pressing to reduce data collecting burden to a relevant set of available information.
- Consistent data, that can be aggregated, benchmarked and verified is of core interest.







Ziele

- Environmental protection shifted from End-of-pipe and Clean up of contaminated sites to EMS, Integrated Prevention, Cleaner Production, Ecodesign and –labbeling, Emission Trading, Sustainability Reporting, Ethical Investments
- Rising prices for materials and energy and legislation requests
- Pollution Prevention Pays!
- But this is not reflected in national statistics!







Vorgehensweise

- Comparison of definitions and disclosure requirements on a national and corporate level
- Participation in the revision process of the London Group on Environmental Accounting of the SEEA-2003, the worldwide handbook of national environmental-economic accounting (UN SEEA 2003)
- Working with Statistik Austria
- Working with Eurostat

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Awareness raising by presentations and publications



(erwartete) Ergebnisse

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- Reconsideration of actual information needs for policy makers and corporate environmental management
- Reconsideration of the SEEA definitions, which make corporate data collection so cumbersome and exclude all investments which have a positive rate of return and which deal with material and energy efficiency
- Thus improve relevance and acceptance of the data set!





NACHHALTIGwirtschaften

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