

# Outline

## 1. Theme:

Cutting Edge of Environmental Accounting for Corporate Management and Environmental Conservation  
~ Environmental Accounting in Japanese Corporate Management and Potentialities of Material Flow Cost Accounting ~

## 2. Objectives:

"Sustainable corporate management" has become an important issue in realizing human beings co-existence with the environment. However, sustainability cannot be achieved by merely running slogan campaigns: it requires concrete systematic approaches. Environmental accounting is an indispensable business tool to integrate environmental conservation activities and corporate management. Environmental Accounting has been disseminated throughout Japanese corporate sector; however, there is much work to be done for corporate management to realize its full potential. In this context, Material Flow Cost Accounting has attracted global attention as a new tool of environmental management accounting that aims to realize profit-oriented business operation and sustainable environmental management simultaneously through improving eco-efficiency.

In this symposium, following opening remarks and a keynote presentation on "environmental accounting for corporate management and environmental conservation", presentations in the first session will provide an overview of the actual status and action assignments of environmental accounting for environmental disclosure being conducted in Japanese companies. The second session will focus on lectures on theoretical concepts and actual practices of environmental management accounting - presentations will be delivered by international experts on material flow cost accounting.

Following presentations on research findings of collaborative project conducted by Japanese companies and IGES Kansai Research Center, the panel session will explore the future agenda.

*Overall, this symposium intends to propose a specific environmental management system that helps facilitate internal management for companies and the international business world.*

## 3. Organizer etc.

**Organizer:** Institute for Global Environmental Strategies (IGES)

**Sponsors:** Ministry of the Environment of Japan, Hyogo Prefectural Government, Environmental Management Accounting Network - Asia Pacific (EMAN-AP), Japanese Institute of Certified Public Accountant (JICPA), Nihon Keizai Shimbun, Inc., Nikkei Ecology (Nikkei Business Publications, Inc.), The Osaka Chamber of Commerce and Industry, Asia-Pacific Network for Global Change Research (APN), International EMECS Center, Hyogo Environmental Advancement Association, the following eight organizations of the Advisory Board of IGES Kansai Research Center:

( Kansai Council, Global Environment Forum-KANSAI, Kansai Economic Federation, The Federation of Chamber of Commerce and Industry in Hyogo Prefecture, Hyogo Prefectural Federation of Societies of Commerce and Industry, The Hyogo Industrial Association, The Osaka Industrial Association, The New Industry Research Organization )

**Co-sponsors:**

Asahi & Co., Shin Nihon & Co., ChuoAoyama Audit Corporation, Deloitte Touche Tohmatsu

4. **Date & Time:** January 31, 2003 (Friday) 10:30 - 17:00

5. **Venue:** Osaka International Convention Center (Grand Cube Osaka) 10th Floor  
(Nakanoshima, Kita-ku, Osaka JAPAN)

6. **Attendance:** 203 participants (including speakers)

7. **Participation Fees** (including distribution materials and lunch):  
General: JPY 8,000- / Student: JPY 4,000-

8. Language: English and Japanese (with simultaneous translation)

9. Side Program: Poster Session

10. Program

#### Opening (10:30 -11:20)

#### Opening Remarks (10:30 - 10:50)

- Akio Morishima, Chair, Board of Directors, Institute for Global Environmental Strategies(IGES)/ President, Central Environmental Council, Japan
- Akihiro Amano, Director, IGES Kansai Research Center/ Director, IGES
- Nobutoshi Miyoshi, Director of Environment and Economy Division, Environment Policy Bureau, Ministry of the Environment

#### Keynote Speech (10:50 - 11:20)

"Environmental Accounting for Corporate Management and Environmental Conservation"

Katsuhiko Kokubu, Project Leader, IGES Kansai Research Center/ Professor, Graduate School of Business Administration, Kobe University

#### 1<sup>st</sup> Session (11:20 - 12:00) Environmental Accounting for Environmental Disclosure

##### Presentations

1. "Efforts of Japanese Government - Focus on the Role of Ministry of the Environment -"  
Kenji Sawami, Assistant Director, Environment and Economy Division, Environmental Policy Bureau, Ministry of the Environment
2. "Efforts of the Japanese Institute of Certified Public Accountants (JICPA)"  
Eriko Nashioka, Research Fellow, IGES Kansai Research Center/ Certified Public Accountant/Member of the Environmental Accounting Expert Committee in the Management Research Study Group of the Japanese Institute of Certified Public Accountants

Lunch & Poster Session by co-sponsors (12:00 - 13:30)

#### 2<sup>nd</sup> Session (13:30 - 17:00) Environmental Management Accounting for Better Eco-Efficiency - Close Look at Material Flow Cost Accounting -

#### Introduction (13:30 - 13:50)

"Introducing Material Flow Cost Accounting for Better Utilizing Internal Environmental Management Information"  
Michiyasu Nakajima, Associate Professor, Faculty of Commerce, Kansai University/Research Fellow, IGES

#### Presentations by Invited Speakers (13:50- 15:00)

1. "Development of Material Flow Cost Accounting in Germany"  
Bernd Wagner, Professor, University of Augsburg, Germany
2. "Using Process Maps and Other Tools to Improve the Use of Cost Flow Accounting - The North American Experience"  
Robert B. Pojasek, Adjunct Professor, Harvard University/ President, Pojasek & Associates, U.S.A.

Coffee Break & Poster Session (15:00 - 15:30)

#### Panel Discussion (15:30 - 17:00)

"How will Material Flow Cost Accounting Contribute to Better Eco-Efficiency?"

#### Part 1: Case Studies of MFCA

1. Jun Okajima, Nippon Paint Co., Ltd.
2. Yoshitsugu Kokuryo, Shionogi & Co., Ltd.

#### Part 2: Panel Discussion

Coordinator: Professor Katsuhiko Kokubu

Panelists: Prof. Dr. Bernd Wagner, Dr. Robert B. Pojasek, Prof. Michiyasu Nakajima,  
Mr. Jun Okajima, Mr. Yoshitsugu Kokuryo