



## ■ Critical Issues

- **We'd like to correctly measure the effects of our various environmental protection activities.**

Although we are conducting various environmental protection activities, we wonder whether they are really effective. We also don't know how to prioritize these activities.

- **We would like to increase the cost performance of our environmental protection activities.**

We cannot spend unlimited amounts of money in conducting environmental protection activities. Therefore, we need certain criteria enabling us to conduct these activities more effectively.

- **We don't know how to utilize environmental accounting.**

Although we have already introduced environmental accounting, we use it only for producing environmental reports. Can't we use this data in other ways?

## ■ JMAC Concept

- **JMAC will establish a system that accommodates your company's environmental management policies.**

Depending on its purpose, the content of the environmental accounting system required will be different. JMAC will develop an appropriate system after clarifying your environmental management policy and strategy.

- **An environmental accounting system will be built up that will be useful for environmental protection activities, rather than for environmental reports.**

We no longer use environmental accounting merely for producing environmental reports. Instead, we will construct environmental accounting systems that contribute to results evaluation and decision-making on company internal environmental protection activities.

- **We will build up an environmental management accounting system linked to environmental performance evaluation.**

For decision-making in environmental protection, it will be necessary to measure the relationship between investment and effect, rather than simply tabulating the environmental costs. We will build up an environmental accounting system that quantitatively evaluates the environmental load (amount of materials and money).

- **JMAC will help the interrelating with environmental load reduction activities**

We will build up an environmental management accounting system that is linked with environmental management systems such as ISO 14000 to be useful for environmental load reduction activities.

- **JMAC will develop a precise system that will match the purpose.**

JMAC will improve system efficiency by clarifying the management objectives and by building the system required to achieve them.

# Environmental Administrative Accounting Introduction Support Program

Building of environmental accounting system useful for environmental protection

GL-PD017

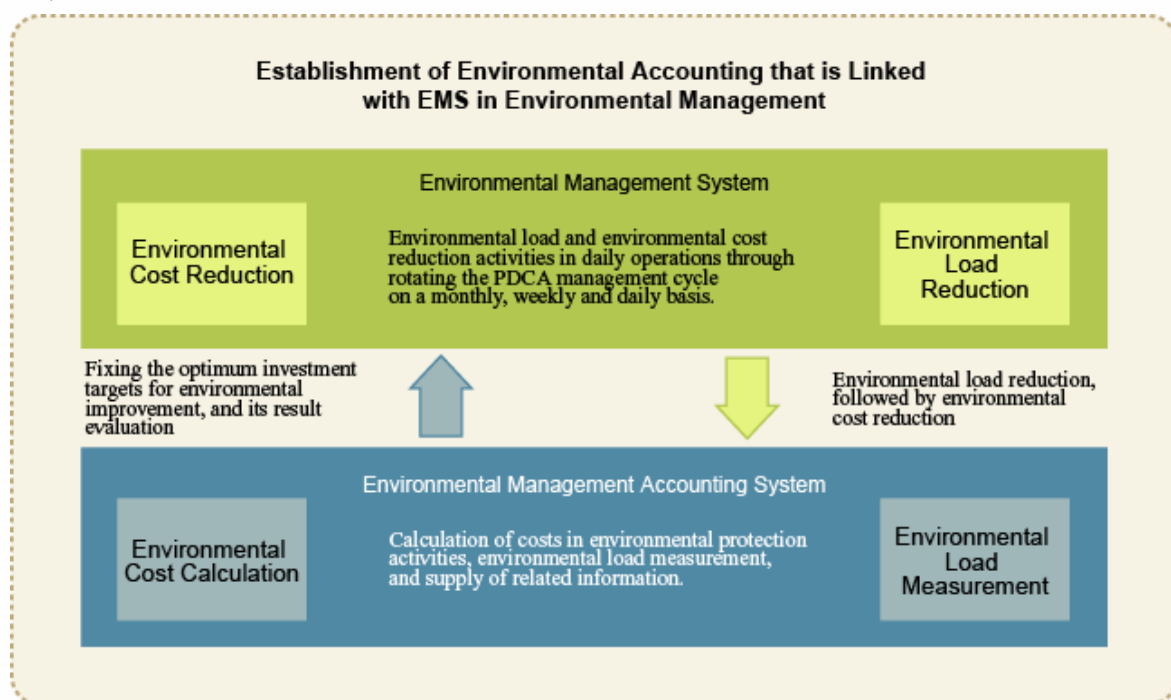


## JMAC Features

### Features of environmental management accounting introduction support program

Rather than carrying out environmental accounting only to include in the environmental report, an environmental management accounting system will be built up that is linked with environmental management systems (EMS) to ensure effective environmental load reduction activities.

Further, JMAC will also support the building of a system that incorporates environmental load measurement using the latest environmental performance evaluation method, JEPIX (Japan Environmental Policy Priorities Index).



## Results

The anticipated results will be as follows:

1. Establishment of result evaluation standards and decision-making standards in environmental management activities throughout the company.
2. Establishment of result evaluation standards for environmental projects
3. Establishment of evaluation standards for environmental activities implemented at each office and division
4. Tool for environmental cost reduction
5. Decision-making standards relating to environmental investment

By calculating the environmental load with tools such as JEPIX, the effect of environmental protection activities can be quantitatively evaluated. At the same time, environmental cost calculation will improve environmental protection activities. Environmental management accounting is a key system that ensures both environmental load reduction and business performance improvement.