



ASIAN PRODUCTIVITY ORGANIZATION

PROJECT IMPLEMENTATION PLAN

17 October 2013

1. **Project Code:** 13-IN-06-GE-TRC-A
2. **Project Title:** Self-learning e-Course on Material Flow Cost Accounting (ISO 14051)
3. **Reference:** Project Notification 13-IN-06-GE-TRC-A dated 15 April 2013
4. **Timing:** 14 November 2013 – 13 March 2014 (four months)
5. **Implementing Organizations:** APO Secretariat and National Productivity Organizations (NPOs)
6. **Number of Participants:** Minimum 20 from each participating country (Minimum 380 participants per course)
7. **Self-Registration:** Self-registration opens from 10:00 am Japan Standard Time on 14 November 2013 on the APO's e-learning web portal: <http://www.apo-elearning.org/moodle19/>

Note: Participants can register directly from this portal on the APO website. Those who are already registered can access the course by using the assigned username and password. If you have forgotten your username and password, please refer to the FAQs on the home page of the portal.

8. **Objective:** To enable participants to learn the basic concept and principles of Material Flow Cost Accounting (MFCA) and enhance their understanding of ISO 14051 for its application.

9. Background

MFCA, developed in Germany in the late 1990s and since adopted widely in Japan, focuses on tracing waste, emissions, and nonproducts and can help boost an organization's economic and environmental performance. It is one of the major tools of environmental management accounting (EMA). EMA is a set of procedures used within corporations and other organizations for linking environmental considerations with economic objectives. Today, organizations cannot ignore the environmental aspects of their activities. Consequently, they seek management tools to link concern for the environment with economic considerations. MFCA is a management tool that promotes the efficient use of materials more effectively,

contributing to reductions in waste, emissions, and nonproducts. MFCA increases the transparency of material flow, which is a key to successful problem-solving and improvement.

To standardize MFCA practices, a working group of the ISO Technical Committee ISO/TC 207, Environmental Management, developed ISO 14051, which complements the ISO 14000 family of environmental management system standards, including life cycle assessment (ISO 14040, ISO 14044) and environmental performance evaluation (ISO 14031). The standard was published in the second half of 2011. This course will cover the basic concept of MFCA and enhance the understanding of ISO 14051.

10. Scope and Methodology

Scope

The course will cover the following modules:

- Module 1: General Concept of MFCA
- Module 2: Background of MFCA Standard ISO 14051 (Standardization history and dissemination status of MFCA)
- Module 3: Understanding MFCA Standard ISO 14051- I (Scope & terms and definition) and Quiz
- Module 4: Understanding MFCA Standard ISO 14051 – II (Objectives and principles of MFCA)
- Module 5: Understanding MFCA Standard ISO 14051 – III (Fundamental elements of MFCA) and Quiz
- Module 6: Understanding MFCA Standard ISO 14051 – IV (Implementation steps of MFCA)
- Module 7: Final Exam

Methodology

Self-learning e-modules, additional study material for participants, intermittent quizzes for self-assessment, and a final examination to qualify for the APO e-certificate.

11. Qualifications of Candidates

The target groups are environment/green productivity/energy management personnel, trainers or consultants, and senior/mid-level managerial and technical personnel from industry in the environmental field.

12. Eligibility for e-Certificate

A minimum score of 70% on the final examination is required to qualify for the APO e-certificate. The certificates will be provided through NPOs after course completion on 13 March 2014.

Note: Participants from nonmember countries are welcome to take the course for self-development, although APO e-certificates will not be provided.



Mari Amano
Secretary-General