

**BUREAU OF INDIAN STANDARDS**

DRAFT FOR COMMENTS ONLY

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*Draft Indian Standard*

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

*भारतीय मानक मसौदा*

**पर्यावरण प्रबंधन — सामग्री प्रवाह लागत लेखांकन — आपूर्ति श्रृंखला में व्यावहारिक  
कार्यान्वयन के लिए मार्गदर्शन**

ICS 13.020.10

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Environmental Management Sectional Committee, CHD 34

**Last date for Comments: 25-11-2023**

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**NATIONAL FOREWORD**

(Formal clauses shall be added later)

This standard 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.

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.

The text of ISO Standard has been approved as suitable for publication as an Indian Standard without deviations. Certain conventions are, however, not identical to those used in Indian Standards. Attention is particularly drawn to the following:

- a) Wherever the words 'International Standard' appears referring to this standard, they should be read as 'Indian Standard'.

- b) Comma (,) has been used as a decimal marker, while in Indian Standards, the current practice is to use a point (.) as the decimal marker.

In this adopted standard, reference appears to certain International Standards for which Indian Standards also exist. The corresponding Indian Standards, which are to be substituted in their places, are listed below along with their degree of equivalence for editions indicated:

<i>International Standard</i>	<i>Corresponding Indian Standard</i>	<i>Degree of Equivalence</i>
ISO 14050, Environmental management — Vocabulary	IS/ISO 14050 : 2002 Environmental management — Vocabulary	Identical with ISO 14050 : 2002
ISO 14051, Environmental management — Material flow cost accounting — General framework	IS/ISO 14051 : 2011 Environmental management — Life cycle assessment — Requirements and guidelines	Identical with ISO 14051 : 2011