The Development and Application of Environmental Indicators in Industry-Paper Mills

陳、魏漣邦

E-mail: 9607386@mail.dyu.edu.tw

ABSTRACT

Environmental management in industry has already been developed into a stage of highly integration. The environmental performance of enterprises needs to be concerned with both ecology and economy. Accordingly the eco-efficiency related environmental indicators are developed to conducive to achieve the goal of sustainable development. The eco-efficiency indicators take environmental protection and production efficiency into account, and therefore provide with important information for decision making in industry. The process of developing environmental indicators involves: (1) development and harmonization of a framework to organize the information; (2) definition of selection criteria, indicator sets, and analytical methods or tools; (3) data search and development of databases; (4) establishment of participatory and consultative network. In this study, case analysis and domestic application of environmental indicators are involved. The year 2000 data of environmental management accounting for Mackenzie, Canada and SCA Graphic Laakirchen(Austria) paper mills were adopted to develop the eco-efficiency indicators, including total paper production(metric tons)/major materials used(metric tons), total paper production(metric tons)/water consumption(m3), total paper production(metric tons)/wastewater treated(m3), total paper production(metric tons)/end of pipe treatment cost(US dollars), and total paper production(metric tons)/total waste cost (US dollars). For Mackenzie, the figures are 0.94, 0.032, 0.038, 0.058, and 0.040 in sequence and for SCA Graphic Laakirchen 1.30, 0.048, 0.057, 0.057, and 0.010. The difference between these two paper mills is owing to the material inputs and processes they involved. Mackenzie uses wood chip processing and SCA Graphic Laakirchen is related to recovered paper. Based on the results of the domestic questionnaire survey and field visits for paper industry, the development of eco-efficiency indicators by means of environmental management accounting is widely accepted. If the Enterprise Resource Planning (ERP) system is installed to collect the relevant information, it will be beneficial to promote the application of eco-efficiency indicators.

Keywords: environmental indicators in industry; eco-efficiency; eco-efficiency indicators; environmental management accounting; paper mills

Table of Contents

目錄 封面內頁 簽名頁 授權書ii 中文摘要ii 中文摘要iv 英文摘
要viii 圖目
錄xi 表目錄xi 表目錄xiii 第一章 前言11.1 研究緣
起3 1.3 研究目的與研究內容 3 1.3 研究架構 4 第二章 文獻回
顧6 2.1 企業環境管理的發展6 2.2 環境指標8 2.2.1 環境指標的定
義9 2.2.3 環境指標的功能
境管理會計
境管理會計的方法
章 研究方法
法/工具界定53 3.2.1 指標篩選準則 53 3.2.2 指標組合
具54 3.3 問卷調查與業界參與56 3.4 數據收集與指標驗證56 第四章 國外案例
應用分析
大Mackenzie紙廠 61 4.2.1.1 製程描述 61 4.2.1.2 環境管理會計數據
環境指標建立70 4.2.2 奧地利SCA Graphic Laakirchen紙廠 75 4.2.2.1 製程描述75
4.2.2.2 環境管理會計數據
83 4.3.1 生態經濟效率指標
87 第五章 國內應用可行性研究
知 91 5.3 環境績效指標執行
談102 5.5.1 正隆股份有限公司新竹廠102 5.5.2 廣源造紙公司台中廠
果與討論104 第六章 結論與建議105 參考文獻107 附錄 工業環
境指標之建立及應用專題研究計畫問卷 111

REFERENCES

英文部分: 1.Shaltegger, S. and Sturm, A. (1994), (available only in German) cited by Schaltegger, S. and Wagner, M. (2005), Current Trends in Environmental Cost Accounting-and Its Interaction with Eco-efficiency Performance Measurement and Indicators. In: Rikhardeeon, P.M. et al.(eds.) Implementing Environmental Management Accounting: Status and Challenges. Dordrecht:Springer, pp. 45-62. 2.EPA(1995), An Introduction to Environmental Accounting As A Business Management Tool: Key Concepts And Terms, pp. 4-12. 3. Richards, D.J., and R.A. Frosch, eds. (1997), The Industrial Green Game: Implications for Environmental Design and Management. Washington, D.C.: National Academy press. 4.Schaltegger S., Muller, K. (1997), Environmental Management Accounting: Current Practice and Future Trends. Geographic Focus: Global. "Calculating the True Profitability of Pollution Prevention". Greener Management International, GMI 17. 5. National Academy of Sciences(1999), Industrial Environmental Performance Metrics Challenges And Opportunities, Washington, D.C, pp. 19-26. 6.ISO(1999), Environmental management-Environmental performance evaluation-Guidelines (ISO 14031:1999). Brussels: European Committee for Standardization/International Organization for Standardization. 7.Schaltegger, S. and Burritt, R. (2000), Contemporary Environmental Accounting-Issues, Concepts and Pratice. Sheffield: Greenleaf, pp127-462. 8.Bennett, M., James P. (2000), The Green Bottom Line Environmental Accounting for Management Current Practice and Future Trends, Greenleaf Publishing, pp. 87-99. 9.SCA (2001) Environmental Report 2000, Austria. 10.United Nations Division for Sustainable Development (UNDSD)(2001), Environmental Management Accounting Procedures and Principles, United Nations, New York. 11.SCA Graphic Laakirchen AG (2001) Environmental Report 2000: Facts and Figures, Austria. 12. Emblemsvag J., Bras B. and Kluwer (2001), Activity-Based Cost And Environmental Management, Academic, pp. 61-172. 13. Bennett M. et al.(2002), Environmental Management Accounting: Informational and Institutional Developments, Kluwer Academic Publishers, pp. 67-82. 14.Segnestam L. (2002), Indicators of Environment and Sustainable Development Theories and Practical Experience, The World Bank Environment Department, pp. 3-16. 15. Federal Environment Ministry and Federal Environmental Agency (2002), Guide to Corporate Environmental Cost Management, pp. 23-25. 16. Ministry of the Environment of the Czech Republic (2003), Environmental Management Accounting Implementation Guideline, Czech Republic, pp. 1-12. 17. Jasch, C. (2003), The use of Environmental Management Accounting (EMA) for identifying environmental costs, Journal of Cleaner Production 11, pp. 667-676. 18. Bennett M. etc. (2003), Environmental Management Accounting-Purpose and Progress, Kluwer Academic Publushers, pp. 43-44. 19. Nduffy et al. (2003), Environmental Benchmarking for IPC Industries (2000-MS-10-M1) Synthesis Report, Environmental Protection Agency, Ireland. 20. Canada 's climate change voluntary challenge and registry (VCR) program (2003), Abitibi-Consolidated Company of Canada meeting the challenge of climate change, pp.32. 21. Gale R. (2005a), Environmental management accounting as a reflexive modernization strategy in cleaner production, Journal of Cleaner Production, pp. 1-9. 22.Gale, R. (2005b), Environmental cost at a Canadian paper mill: a case study of Environmental Management Accounting (EMA), Journal of cleaner Production, pp. 1-15. 23.SCA Graphic Laakirchen AG (2005) Environmental Report 2004: Facts and figures, Austria. 24.Jasch C. (2005), The IFAC Guidance document on Environmental Management Accounting(EMA) and experiences from SME pilot project, ERSCP, Antwerpen, pp. 12-14. 中文部分: 1.於幼華、張益誠(1999),永續發展指標,環境教育季刊,37,頁53-74。 2.黃正忠(1999),「政府與企業推動生態效 益以提高產業競爭力之具體做法」中華民國企業永續發展協會。 3.黃正忠(2000) , 「邁向新世紀的契機-全球企業永續發展之現況與趨勢 」,工業污染防治期刊,第75期。 4.徐曉慧(譯) Robert S. Kaplan and Robin Cooper(2000),成本與效應:以整合性成本制度提升穫利與績 效,臉譜出版:城邦文化發行,頁155-179。 5.陳建樺(2001),紙類用品產業物流部門導入作業基礎成本制度之實証研究,國立高雄第一科 技大學碩士論文,頁5-18。6.經濟部節約能源觀摩會(2001),新世紀造紙永續經營策略。7.李涵茵、林幸嫻(2002),淺談環境成本會計, 永續產業發展雙月刊,頁13-24。 8.行政院環保署(2002年10月),我國產業環境會計制度「作業手冊」。 9.林慧文(2002),環境會計建構 與發展歷程探討,南華大學環境管理研究所碩士論文,頁116-117。 10.沈華榮(2002年10月),「規劃我國整體環保政策 - 建構產業環 境會計制度(第三年計畫)」期末報告,計畫編號:EPA-91-E102-02-103。 11.經濟部工業局,台灣環境管理協會(2003年11月),造紙業環 境績效比較標竿報告。 12.魏漣邦、陳恒毅(2006),企業環境管理績效綜合評估之研究,永續性產品與產業管理研討會論文集。 13.鄭震 三(2006),企業資源規劃對經營績效之影響,國立台灣科技大學資訊管理系碩士論文,頁7-12。14.魏漣邦、陳恒毅(2007),企業環境管 理會計在環境指標建立之應用,永續性產品與產業管理研討會論文集。 15.賢記紙業網站:

http://www.papershop.com.tw/concepts/industries.aspx http://www.papershop.com.tw/concepts/process.aspx