

The Program on Material Flow Cost Accounting

- Aiming at Reducing both Environmental Impact and Costs Simultaneously -

March 14(Wed) - 20(Tue), 2012; AOTS Tokyo Kenshu

Course Objectives

Material Flow Cost Accounting (MFCA) gaining an increasing attention as one of the most effective management approaches in enhancing both productivity/business performance and environmental performance. This training course is designed to develop managers and executives who can promote the reduction of both environmental impact and costs simultaneously in their companies by understanding the concepts of MFCA and acquiring its basic methods. It also promotes Green Innovation, one of the policy priority areas of the Japanese government.

Target Participants

Managers and executives in the manufacturing sector.

The following people are also allowed to participate in the course.

- Middle/Senior managers in manufacturing industries
- Managers in business organizations and industrial bodies engaged in diagnosis and training of manufacturing companies
- Consultants engaged in diagnosis and training of manufacturing companies

Part of the participation expenses will be covered by subsidy from the Japanese government

Language

All lectures and visits will be conducted in English or Japanese with translation into English.

Features and contents

- ⊙ Emphasis on hands-on team discussions in addition to one-way classroom lectures throughout the curriculum
- ⊙ Internationally versatile and expandable contents incorporating ISO14051 to the extent possible

[1st Step: Grasping the whole image]

- Understand the meanings and concept of MFCA

[2nd Step: Understanding MFCA's practical methods and its implementation]

- Understand practical methods of MFCA using case examples in Japan and overseas. In view of the international versatility in the future, MFCA-related terms and basic approaches will be explained based on ISO14051 as much as possible.

[3rd Step: Examination and application in the future]

- Understand case examples of companies introducing MFCA and their key to success

What is the Material Flow Cost Accounting (MFCA)?

The Material Flow Cost Accounting (hereinafter referred to as MFCA), one of the environmental management accounting methods, is intended to reconstruct the cost accounting system from the environmental point of view, covering the product costs as a whole. Specifically, it evaluates both a product and its wastes in equivalent manner and calculates their costs in volume and monetary terms. It is a new kaizen approach as well as cost-accounting approach covering all the costs of the company mainly based on waste, characteristically reviewing the overall manufacturing process from the environmental viewpoint.

In Japan, the MFCA has already been introduced to over 300 companies, showing successful performances in cost reduction and higher environmental performance. Japan also took initiative in international standardization of MFCA, successfully resulting in publication of ISO14051 in September 2011



Schedule (Draft)

Date	Morning	Afternoon
3/13 (Tue)	(Arrival in Japan)	
14 (Wed)	Orientation / Opening ceremony [Lectures and discussions: Overview of MFCA] - Meanings, success examples, international standardization as ISO14051, and overview of the standards - Relationship and comparison with conventional environmental management tools	[Lectures and discussions: Concrete ideas and practical methods of MFCA (1)] - Explanation of ISO14051 standards - Features of MFCA methods (Illustrate the difference with conventional cost accounting using examples) - Checking basic knowledge
15 (Thu)	[Lectures and discussions: Concrete ideas and practical methods of MFCA (2)] - Features of MFCA methods (continued from the previous day) - Explanation and discussion on MFCA case examples - Checking basic knowledge [Leave for the visit destination in the evening>(* It depends on the location of the companies.)	
16 (Fri)	(Distant) [Company visits] MFCA introduction example (1)	MFCA introduction example (2) [Return to Tokyo in the evening or next morning]
17 (Sat)	Day off	
18 (Sun)		
19 (Mon)	[Lectures and discussions: MFCA practical examples] (planning to do some practices using Japanese and foreign examples and model cases) - Step-by-step explanation based on case examples and hands-on group work - Checking basic knowledge (with quiz, etc.)	
20 (Tue)	[Preparation for the final report]	[Final report presentation] Evaluation of the program/Closing ceremony
21 (Wed)	Departure from Japan	

*The above schedule is subject to change due to instructor or visiting company.

Course director: Mr. Hiroshi Tachikawa

Representative Director of Propharm Japan Co., Ltd.; ISO TC207 WG8 (MFCA) Expert/Assistant Secretary;
Member of Steering Committee in MFCA Forum Japan

As a consultant specializing in sustainable strategy consulting for environment and society, environmental risk management, and Material Flow Cost Accounting, Mr.Tachikawa provides consulting and advisory services for many Japanese and foreign companies in wide-ranging industries from manufacturers to service industries. He is also a member of "Material Flow Cost Accounting Committee for Introduction, Demonstration and Local Management" entrusted by Japanese Ministry of Economy, Trade and Industry, and contributed to the international standardization of Material Flow Cost Accounting (ISO 14051).

Application guideline Please see: http://www.aots.or.jp/eng/t_prg_j/management/fy/2011.html
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Application due date: January 10, 2012