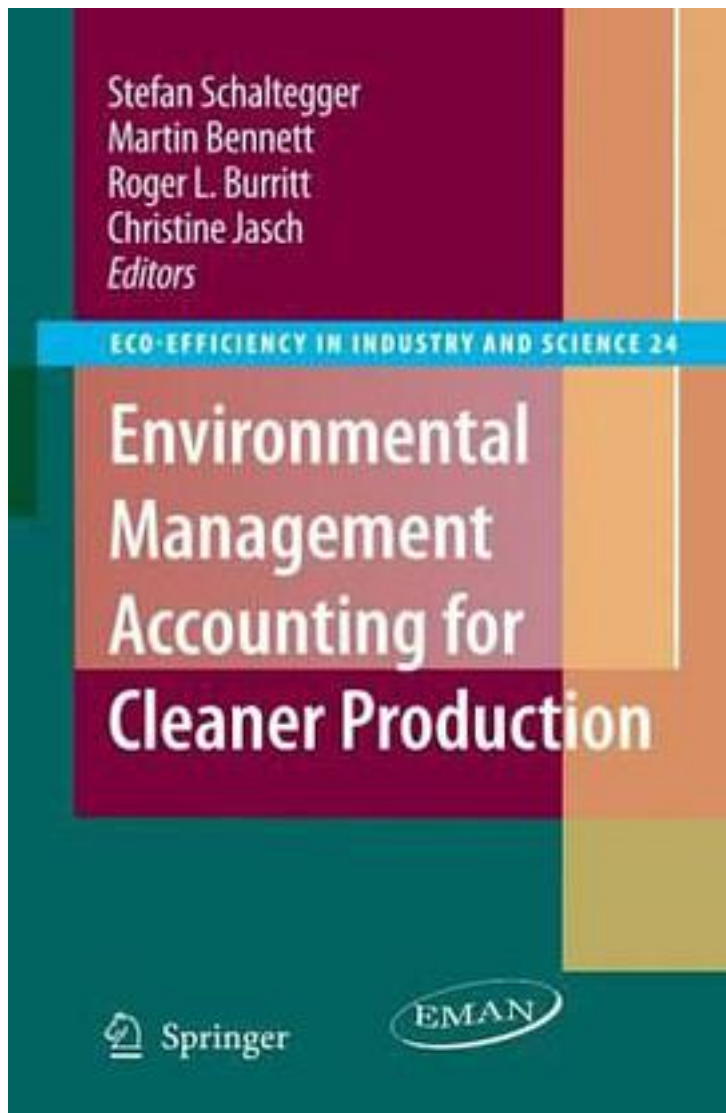


# Environmental Management Accounting for Cleaner Production



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Sustainability requires companies to develop in an economically, environmentally and socially sustainable manner. Corporate sustainable development in turn requires movement towards cleaner production. In order to recognize the potential from cleaner production - reduced costs and fewer environmental impacts through the reduced use of materials - environmental management accounting (EMA) is a necessary information management tool. "Environmental Management Accounting for Cleaner Production" reveals a set of tools for companies to collect, evaluate and interpret the information they need to estimate their potential to use cleaner production to realize cost savings and to make the best decisions about the available cleaner production options. EMA is therefore the key for driving environmental progress, cost savings, increased competitiveness and corporate sustainability through the means of cleaner production.

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