

## Appendix A. Sources and Further Reading

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## Web resources

Global Reporting Initiative

[www.globalreporting.org](http://www.globalreporting.org)

U.S. Society for Ecological Economics

[www.ussee.org](http://www.ussee.org)

Int'l Society for Ecological Economics

[www.ecoeco.org](http://www.ecoeco.org)

Int'l Society for Ecological Restoration

[www.ser.org](http://www.ser.org)

Net Impact

[www.netimpact.org](http://www.netimpact.org)

American Solar Energy Society

[www.ases.org](http://www.ases.org)

Int'l Society for Industrial Ecology

[www.is4ie.org](http://www.is4ie.org)

Int'l Society for Sustainability Professionals

<http://sustainabilityprofessionals.org>

American Society for Agricultural and Biological

Engineers [www.asabe.org](http://www.asabe.org)

World Business Council for Sustainable Development

[www.wbcsd.org](http://www.wbcsd.org)

Association of Environmental Engineering and Science

Professors [www.aeesp.org](http://www.aeesp.org)

Society of Building Science Educators

[www.sbse.org](http://www.sbse.org)

National Association of Environmental Professionals

[www.naep.org](http://www.naep.org)

California Association of Environmental Professionals

[www.califaep.org](http://www.califaep.org)

Int'l Federation of Accountants

[www.ifac.org](http://www.ifac.org)

Society of Environmental Engineers

[www.environmental.org.uk](http://www.environmental.org.uk)

American Academy of Environmental Engineers

[www.aace.org](http://www.aace.org)

Wiser Earth

[www.wisearth.org](http://www.wisearth.org)

Environmental Working Group

[www.ewg.org](http://www.ewg.org)

Earth Justice

[www.earthjustice.org](http://www.earthjustice.org)

Environmental Defense Fund

[www.edf.org](http://www.edf.org)

Environmental Management Accounting Network-EU

[www.emanu-eu.net](http://www.emanu-eu.net)

Ecolabel organization

[www.ecolabelling.org](http://www.ecolabelling.org)

The Carbon Trust

[www.carbontrust.co.uk](http://www.carbontrust.co.uk)

The North American Association for

Environmental Education

<http://naaee.org>

The Last Straw

[www.strawhomes.com](http://www.strawhomes.com)

Redefining Progress

[www.rprogress.org](http://www.rprogress.org)

Permaculture Association

[www.permaculture.org.uk](http://www.permaculture.org.uk)

Int'l Federation of Organic Agriculture Movements

[www.ifoam.org](http://www.ifoam.org)

Slow Food USA

[www.slowfoodusa.org](http://www.slowfoodusa.org)

Slow Food

[www.slowfood.com](http://www.slowfood.com)

Ecoagriculture Partners

[www.ecoagriculture.org](http://www.ecoagriculture.org)

Natural Resources Defense Council

[www.nrdc.org](http://www.nrdc.org)

Consumer's Union

[www.consumersunion.org](http://www.consumersunion.org)

U.S. Green Building

[www.usgbc.org](http://www.usgbc.org)

World Green Building Council

[www.worldgbc.org](http://www.worldgbc.org)

California Invasive Plant Council

[www.cal-ipc.org](http://www.cal-ipc.org)

## Appendix B. An introduction to true cost accounting and sustainability reporting

A typical report may include:

### 1. Company profile

Overview/introduction  
 Environmental and social vision and commitment  
 Products, services, operations, facilities, employees, locations  
 Marketplace/Consumers  
 Marketing/Advertising  
 Rights of shareholders  
 Product quality and/or safety  
 Extended product responsibility  
 Consumer privacy  
 Recalls

### 2. Boundaries

How far out does it reach?—does it cover just the company operations, activities and products  
 Subcontractors, supply chain, distribution  
 Commuting and travel  
 How far forward does it look?

### 3. Accountability

Transparency  
 Stakeholder engagement  
 Reporting  
 True cost accounting  
 Monitoring/verification  
 Application to company  
 Application to business partners

### 4. Business Conduct

General Corporate Social Responsibility  
 Compliance with the law  
 Competitive conduct

### 5. Workplace/Employees

Overview/introduction  
 Wages and benefits  
 Non-discrimination  
 Safety  
 Training to improve skills  
 Working hours/overtime  
 Flex time/personal time  
 Child/Elder care  
 Maternity/Paternity leave  
 Wellness incentives and encouragement

### 6. Community Involvement

Overview/introduction  
 Environmental and social stakeholders  
 Participation in industry groups and professional organizations  
 Community economic involvement

Town, city or regional economy  
 Philanthropy, support, volunteering or contributions  
 Employment of local and/or under-utilized workers  
 Human rights/affirmative action/disability initiatives

### 7. Environment

Overview/introduction  
 EMS – ISO1400 or comparable  
 Environmental indicators or metrics  
 Investment in sustainability improvements  
 Precautionary principle—avoid risk and liability  
 Resource use/trends  
 Pollutant emission/trends  
 Material flow analysis and life cycle review  
 Health risks  
 Biomagnification risk  
 Cumulative impacts  
 Regional and global impacts  
 Product life cycle review  
 Stakeholder engagement  
 Designated person/employee training  
 Public policy on environmental issues  
 Global citizenship  
 Industry involvement and leadership  
 Participation in global organizations  
 Support for sustainable management

This may seem intimidating, but a good true cost accounting report for a small firm in San Diego, California, might be summarized in five-pages. This would cover the basic operation of the company and the more important environmental and social costs and benefits. Much of the information can be presented in graphical form. It can be most helpful when it contrasts performance improvements over time.

Energy, and energy impacts, will often be the most important resource to consider, and is the easiest to understand and cost.

Energy	Units	Source
Electricity	kilowatt hours	SDG&E bill
Natural gas	therms	SDG&E bill
Gasoline	gallons	fleet bills
Diesel	gallons	fleet bills
Solar	watts	solar controls

Impacts per kilowatt hour (kWh) would depend on the energy supply mix for the year (available from San Diego Gas & Electric [SDG&E]), and the impacts for each type of generation. In 2008, more than two-thirds of San Diego's electricity came from coal and natural gas. This information may be confusing as many utilities separated generation and distribution during the recent reshuffling. Many report only their in house

pollutants, not pollution caused by purchased energy which may be more than half of the supply.

Improved metering with smart meters would improve the quality of information and make true cost estimates more accurate, because supply sources could be identified more accurately. The environmental and social costs should be reported by all utilities.

The impacts of using natural gas for heating, water heating, and industrial processes can be estimated from appliance manufacturer reports, government reports, and NGO impact calculators. External cost data for these emissions is also available on-line in some areas.

Vehicle use is also important. Miles driven will be needed, and estimates of miles per gallon for diesel, biodiesel, gas or LPG. Emissions data can be from vehicle manufacturer or use averages. Commuter miles, gallons and emissions of employees might also be tabulated.

Other accounts and environmental costs should also be estimated, including water consumption, stormwater runoff based on impervious surfaces of the facility, air or water pollution impacts, sewage and solid waste disposal, and recycling. It may also be desirable to do material flow analyses for the most heavily used materials or materials that are costly.

It is also desirable to track and record the use and disposal of any potentially hazardous and toxic materials, hormones, drugs, pesticides, solvents, and so forth. Much of this is already required by state or federal law, but ecotoxic materials are often ignored. Consultant advice may be needed for a review of ecosystem vulnerability near a home or facility to evaluate risks from stormwater runoff, nitrogen pollution, pesticides, zinc, copper, and so forth.

Social costs and benefits should also be estimated. The health of the workforce is a good starting point (e.g., accidents, number of days of work missed, etc.). Wellness incentives, encouragement for fitness and preventative care should be mentioned. Support for educational advancement of employees and employee families may also be noteworthy.

Involvement in community and industry programs to improve sustainability should be reported. Contributions of the company and staff to non-profit organizations can be reported if company policy encourages participation. Support for and participation in community building events and programs should be counted as well.

## Appendix C. Lists of possible environmental and social costs and benefits

*Underlined factors often important*

### Ecosystem impacts

*Issues include ecosystem structure and function*

Nature's services and natural capital

- a. Local
- b. Regional
- c. National
- d. Global

e. Resource value/depletion

Vegetation

- a. Plant community structure and diversity
- b. Threatened, rare, or endangered plants
- c. Natural areas/reserves and unique ecosystems

Wildlife and fish

Invasive weeds, insect pests, diseases

### Physical Factors

Hydrology

- a. Water quality
- b. Stormwater impacts
- c. Impervious surface
- d. Wetlands
- e. Ground water recharge

Air quality

a. Pollutants esp. global warming gasses

- b. Nitrogen deposition
- c. Pollutants related to lung disorders
- d. Allergens

Noise (timing/peaks)

- a. Effects on people
- b. Effects on wildlife

Waste disposal

- a. Solid waste
- b. Sewage
- c. Other waste materials

### Health impacts

a. Employees

- b. Employee families
- c. Neighborhood and community
- d. Region
- e. National and global

### Economic Factors

Employment -- jobs

Income/benefits, living wage?

Asset value

External costs-ecosystem services/health impacts

- a. Local (stormwater, lung damage and disease)
- b. Regional (nitrogen pollution)
- c. National
- d. Global (greenhouse gas)
- e. Resource value/depletion

Benefits

- a. Benefit for local economy (multiplier effect)
- b. Community service or participation

Taxes and fees

a. Local government

- b. Special service districts
- c. State
- d. Federal

Risk and uncertainty

- a. Facility and operations
- b. Materials and manufacturing
- c. Product use and maintenance

Subsidy flows

Opportunity costs

### Social Factors

Legal considerations

Rules, regulations

Minority/disability ADA

Health

a. Fitness/wellness

b. Leave/flex time

c. Health/dental insurance

d. Medical costs

Social institutions

- a. Family
- b. Education
- c. Professional organizations
- d. Community organizations

Public safety

a. Police

b. Fire

Recreation/leisure

Transboundary issues

Global issues

For a more comprehensive listing and different ways of approaching reporting see Morhart, J. E. 2002. *Clean, Green and Read All Over*. American Society for Quality Press, Milwaukee, WI.



**Appendix D. Magazines and journals** *(take a copy of this list to your local library)*  
*My favorites in bold*

Adbusters	Int'l Journal of Environmentally Conscious Design
BioCycle	Int'l Journal of Life Cycle Assessment
Business Ethics Magazine	Int'l Journal of Sustainability in Higher Education
Business Strategies and the Environment	Int'l Journal of Sustainable Development
Clean Technologies and Environmental Policy	<b>Journal of Cleaner Production</b>
Corporate Environmental Strategy	Journal of Corporate Citizenship (UK)
Corporate Social Responsibility and Environmental Management	Journal of Environment and Development
CRO (corporate responsibility officer) Magazine	Journal of Environmental Assessment Policy and Management
CSR Wire	Journal of Environmental Policy and Planning
E: The Environmental Magazine	<b>Journal of Industrial Ecology</b>
<b>Ecological Economics</b>	Journal of Material Cycles and Waste Management
Ecological Engineering	Journal of Restoration Ecology
<b>Ecological Restoration Journal</b>	Journal of Sustainable Product Design
Eco-Management and Auditing	Ode
Ecotoxicology	Organization and Environment
<b>Environmental Building News</b>	Perdido: leadership with conscience
Environmental Design and Construction	Permaculture Magazine
Environmental Law and Management	<b>Real World Economics Review</b>
Environmental Protection	<b>Refocus (The Int'l Renewable Energy Focus Magazine)</b>
Environmental Quality Management	Resource (Engineering and Technology for a Sustainable World)
Ethical Corporation magazine	Restoration Ecology Journal
European Environmental Law Review	<b>Solar Today</b>
<b>Frontiers in Ecology and the Environment</b>	<b>Sustainable Industries Journal</b>
Green@Work magazine	The Last Straw (The Int'l Journal of Straw Bale and Natural Building)
Greenbiz.com	The Sustainability Report
Green Business Letter	<b>Two Steps Forward</b>
Green Chemistry	Yes
<b>Greener Management International</b>	
Green Money Journal	
Home Power	