

CHAPTER 7

References

- ASIEDU Y and GU P (1998)** Project Life Cycle Cost Analysis: State of the art review. *International Journal of Production Research*, **36**(4).
- BARROW CJ (1997)** *Environmental and Social Impact Assessment: An Introduction*, Edward Arnold, London.
- BISHOP RC and HEBERLEIN TA (1979)** Measuring Values of Extramarket Goods: Are Indirect Measures Biased? *American Journal of Agricultural Economics*, **61**, New York.
- BLIGNAUT JN (1995)** *Environmental Accounting in South Africa*, Doctoral dissertation, Department of Economics and Management Sciences, University of Pretoria, Pretoria.
- BLIGNAUT JN and DE WET NA (2002)** Some recommendations towards reducing electricity consumption in the South African manufacturing sector. *South African Journal of Economic Management Sciences*, **4**(2).
- BLIGNAUT JN and KING NA (2002)** The externality cost of coal combustion in South Africa. *Bridging the economics/environment divide, Forum for economics and the environment, First annual conference*, Cape Town, February 2002.
- BLIGNAUT JN (2004)** *Environmental Accounting in South Africa, personal communication*, Department of Economics and Management Sciences, University of Pretoria, Pretoria, (012) 420 4111 [28 January 2004].
- BRITISH AMERICAN TOBACCO (2002)** Social Report 2002. *British American Tobacco publication*, Heidelberg.

- BRITISH AMERICAN TOBACCO (2003)** Social Report 2003. *British American Tobacco publication*, Heidelberg.
- BROWN and WILLIAMSON (2003)** *Consumer contact centre*, Brown and Williamson Tobacco Corporation, United States of America, <http://www.brownandwilliamson.com> [6 October 2003].
- BUSSINE B (2003)** Background to the Tobacco Industry in South Africa, *Environmental Health and Safety Department publication*, British American Tobacco, Heidelberg.
- BUTTRICK R (2000)** *The project workout: a toolkit for reaping the rewards from all your business projects*, Prentice Hall, London.
- CARTER DW, PERRUSO L and LEE DJ (2001)** *Full Cost Accounting in Environmental Decision-Making*, University of Florida, <http://edis.ifas.ufl.edu> [26 February 2003].
- CUMMINGS RG, BROOKSHIRE DS and SCHULZE WD (1986)** *Valuing Environmental Goods: An Assessment of the Contingent Valuation Method*, Rowman and Allanheld, Totowa, New Jersey.
- DAHLEN P and BOLMSJO GS (1996)** Life cycle cost analysis of the labour factor. *International Journal of Production Economics*, **46 – 47**.
- DHILLON BS (1989)** *Life Cycle Costing*, Gordon and Breach Science Publishers, New York.
- DITZ D, RANGANATHAN J and BANKS RD (1995)** *Green Ledgers: Case studies of Corporate Environmental Accounting*, World Resources Institute, New York.

- EMARIC (2004)** Environmental Management Accounting. *International website for Environmental Management Accounting*. Hosted by the Environmental Management Accounting Research and Information Center, <http://www.emawebsite.org/> [29 January 2004].
- EPA (1995)** *An introduction to Environmental Accounting as a Business Management Tool: Key Concepts and Terms*, United States Environmental Protection Agency, Office of pollution Prevention and Toxics, Washington D.C., <http://www.epa.gov> [26 February 2003].
- EPA (1996)** *Valuing Potential Environmental Liabilities for Managerial Decision-Making: A Review of Available Techniques*, United States Environmental Protection Agency, Office of pollution Prevention and Toxics, Washington D.C., <http://www.epa.gov> [26 February 2003].
- EPA (2000a)** *The Lean and Green Supply Chain: A Practical Guide for Materials Managers and Supply Chain Managers to Reduce Costs and Improve Environmental Performance*, United States Environmental Protection Agency, Office of pollution Prevention and Toxics, Washington D.C., <http://www.epa.gov> [26 February 2003].
- EPA (2000b)** *Enhancing Supply Chain Performance with Environmental Cost Information: Examples from Commonwealth Edison, Andersen Corporation, and Ashland Chemical*, United States Environmental Protection Agency, Office of pollution Prevention and Toxics, Washington D.C., <http://www.epa.gov> [26 February 2003].
- EPA (2001)** *LCA 101 – Introduction to LCA*, United States Environmental Protection Agency and Science Applications International Corporation, LCAccess – LCA 101, <http://www.epa.gov/ORD/NRMRL/lcaccess/lca101.htm> [3 March 2003].
- FABRYCKY WJ and BLANCHARD BS (1991)** *Life Cycle Cost and Economic Analysis*, Prentice Hall, Enlewood Cliffs, New Jersey.

- GOEDE F (2004)** Environmental Accounting at SASOL, *personal communication*, Environmental Health and Safety Department, SASOL, Rosebank, South Africa, (011) 344 0145 [28 January 2004].
- GOODSTEIN ES (2002)** *Economics and the Environment*, third edition, John Wiley and Sons, Inc., New York.
- GOVERNMENT FINANCE OFFICERS ASSOCIATION (2000)** *Full Cost Accounting: Practical Guidance on converting to FCA*, under cooperative agreement with the US EPA, New York.
- GRACE NO, GRACE DM, PEREZ AL and MAYWAH NA (1999)** ISO 14001: A Road Map to Continuous Utility System Improvement. *Florida Water Resources Journal*, October 1999, Florida.
- GRAEDEL TE (1998)** *Streamlined Life Cycle Assessment*, Prentice Hall, New Jersey.
- HATTINGH C (2002)** When is a provision and obligation?. *Accounting SA*, Oct. 2002.
- HAYDEN FG (1989)** *Survey of Methodologies for Valuing Externalities and Public Goods*, Department of Economics, University of Nebraska, Lincoln, Nebraska.
- HENDRICKSON C, HORVATH A, JOSHI S and LAVE L (1998)** Economic input-output models for Environmental Life Cycle Assessment. *Environmental Science and Technology*, April, 1998.
- HOLUB HW, TAPPEINER G and TAPPEINER U (1999)** Some remarks on the 'System of Integrated Environmental and Economic Accounting' of the United Nations. *Ecological Economics*, 29 (3), New York.
- HUMPHREYS KK (1984)** *Project and Cost Engineers' Handbook*, second edition, American Association of Cost Engineers, New York.

- ICF Inc. (1996)** *Full Cost Accounting for Decision Making at Ontario Hydro: A Case Study*, Final Review Draft, <http://www.epa.gov> [4 March 2003].
- IMMINK H and SEPHTON D (2003)** Emission rights. *Accounting SA*, **Nov/Dec.** 2003.
- IRETON C (2004)** Environmental Accounting at Anglo American PLC, *personal communication*, Environmental Health and Safety Department, Anglo American Corporation, Johannesburg, South Africa, (011) 638 9111 [28 January 2004].
- KIRK SJ and DELL'ISOLA AJ (1995)** *Life Cycle Costing for Design Professionals*, second edition, McGraw-Hill Inc., New York.
- KPMG (2001)** *Research and Survey Report on Environmental Accounting in South Africa*. <http://www.ief.co.za/downloads/> [29 January 2004].
- LABUSCHAGNE C (2002)** *Sustainable Project Life Cycle Management: Incorporating environmental criteria into project management frameworks*, M.Sc. (Eng) dissertation, Department of Industrial Engineering, University of Pretoria, Pretoria.
- LITTLE AD (2000)** *Total Cost Assessment Methodology: Internal Managerial Decision Making Tool*, Center for Waste Reduction Technologies, American Institute of Chemical Engineers, New York.
- LUKAS D (2004)** Environmental Accounting at ESKOM, *personal communication*, Environmental Health and Safety Department, ESKOM, Johannesburg, South Africa, (011) 800 3044 [28 January 2004].
- NGANWA PK (2002)** Taking on the triple bottom line. *Accounting SA*, **Oct.** 2002.
- NORRIS GA (2001)** Integrating Life Cycle Cost Analysis and LCA. *International Journal of Life Cycle Assessment*, **6(2)**.

- PEARSON CS (2000)** *Economics and the Global Environment*, Cambridge University Press.
- QUAH E and BOON TL (2003)** The economic cost of particulate air pollution on health in Singapore. *Journal of Asian Economics*, **213**.
- QUIGGIN J (1988)** Private and Common Property Rights in the Economics of the Environment. *Journal of Economic Issues*, **22**, December 1988.
- SAVAGE DE (2003a)** The what and how of Environmental Management Accounting (EMA): materials and energy flows. *Business and the Environment*, **14(8)**, August 2003.
- SAVAGE DE (2003b)** The globalization of environmental management accounting. *Business and the Environment*, **14(5)**, May 2003.
- SCHMIDT WP (2003)** *Discounting Rates*, under review, wschmi18@ford.com [10 March 2003].
- SELLER C, STOLL JR and CHAVAS J (1985)** Valuation of Empirical Measures of Welfare Change: A Comparison of Nonmarket Techniques. *Land Economics*, **61**, May 1985.
- SENTHIL KD, ONG SK, NEE AYC and TAN RBH (2002a)** A proposed tool to integrate environmental and economical assessments of products. *Environmental Impact Assessment Review*, **5267**.
- SENTHIL KD, ONG SK, NEE AYC and TAN RBH (2002b)** Evaluation of Life Cycle Cost Analysis Methodologies. *International Journal of Corporate Sustainability*, **9** (1).
- SOCIETY OF MANAGEMENT ACCOUNTANTS OF CANADA (1996)** Tools and Techniques of Environmental Accounting for Business Decisions, <http://strategis.gc.ca> [2 April 2003].

- SPALDING-FECHER R and MATIBE DK (2003)** Electricity and externalities in South Africa. *Energy Policy*, **31**, 2003.
- STEELE A and POWELL J (sine anno)** *Environmental accounting: Applications for local authorities to quantify internal and external costs of alternative waste management strategies*, University of Gloucestershire, Gloucestershire.
- TIBOR T (1996)** *ISO 14000: A guide to the New Environmental Management Standards*, IRWIN Professional Publishing, Chicago.
- UN (2001)** *Environmental Management Accounting Procedures and Principles*, United Nations Division for Sustainable Development, United Nations, New York.
- UNDP (2002)** *UNDP's Handbook and Guidelines for Environmental Management and Sustainable Development*, <http://www.undp.org/seed/guide/handbook> [11 March 2003].
- VAN HOREN (1996)** *The cost of power: externalities in South Africa's energy sector*, Doctoral dissertation, University of Cape Town, Cape Town.
- VEEFKIND M (2003)** *Literature Study: Life Cycle Costing for Green Product Development*, Delft University of Technology, Netherlands.
- WACKERNAGEL M and REES W (1996)** *Our Ecological Footprint – Reducing Human Impact on the Earth*, New Society Publishers, Canada.
- WHITE AL, SAVAGE DE, BRODY J, CAVANDER D and LACH L (1995)** *Environmental Cost Accounting for Capital Budgeting: A Benchmark Survey of Management Accountants*, USEPA, <http://www.epa.gov> [11 March 2003].
- WINCKLER H and MAVHUNGU J (2001)** *Green power, public benefits and electricity industry restructuring*. Energy and Development Research Centre, University of Cape Town, Cape Town.

WOODWARD DG (1997) Life cycle costing – theory, information acquisition and application. *International Journal of Project Management*, **15**(6).

THE WORLD BANK GROUP (2003) *Defining sustainable development*. <http://www.worldbank.org> [17 February 2003].

YARWOOD JM and EAGAN PD (1998) *Design for the Environment: A competitive Edge for the Future*, Minnesota Office of Environmental Assistance, Minnesota Technical Assistance Program, <http://www.epa.gov> [11 March 2003].