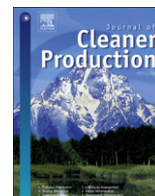


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Journal of Cleaner Production

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Call for paper

Material Flow Cost Accounting

Edeltraud Guenther Professor^{a,*}, Christine Jasch^{b,1}, Mario Schmidt Professor^{c,2},
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^a Technische Universitaet Dresden, Faculty of Business and Economics, esp. Environmental Management and Accounting, 01062 Dresden, Germany^b Institut für ökologische Wirtschaftsforschung, Rechte Wienzeile 19/10, 1040 Vienna, Austria^c Hochschule Pforzheim, Operations Research / Material Flow Management, Tiefenbronner Str. 65, 75175 Pforzheim, Germany^d Wissenschaftszentrum Umwelt, Universitaet Augsburg, Universitaetsstraße 1a, 86159 Augsburg, Germany^e University of Tennessee, Knoxville, TN, USA*Call for papers for a special issue of the Journal of Cleaner Production*

Managing material and energy flows has been one of the core issues of cleaner production in research and practice for decades and consequently resource and energy efficiency in companies has been improved steadily. Nevertheless the analyses were often restricted to single projects; mostly the focus of the research was on physical flows, sometimes followed by a monetary evaluation. In order to support companies in better understanding both the environmental and financial consequences of their material and energy use the International Organization for Standardization has developed a standard on Material Flow Cost Accounting (MFCA), that was released in September 2011.

In order to motivate research on this topic the conference theme of The Environmental and Sustainability Management Accounting Network on March, 21–22 2013 hosted by the Chair of Environmental Management and Accounting at Technische Universitaet Dresden in Germany will be “Material Flow Cost Accounting” followed by a special issue of the Journal of Cleaner Production. By announcing this special issue almost two years in advance we want to encourage the scientific community to start projects that can be presented at the EMAN conference in March 2013 in Dresden and submitted for publication by June 2013.

This special issue will continue the discussion of environmental accounting in the Journal of Cleaner Production and encourage both researchers and practitioners to address this topic relevant for all organizations that use materials and energy, regardless of their products, size, structure, location, and existing management and accounting systems.

We invite review papers, methodological papers, and case studies that include but are not restricted to the following

Topical areas:

- MFCA in supply chains, both upstream and downstream to improve efficiency
- Integration of external costs in MFCA
- Methodological issues of MFCA
- Relationship of MFCA to other instruments of Environmental Management Accounting
- Reviews of existing MFCA studies
- Case studies in large and small and medium sized companies
- Implementation issues of MFCA
- Mainstreaming of MFCA

This Journal of Cleaner Production special issue is intended to provide academics, practitioners and other interested parties a better understanding of material and energy flows and their integration into management accounting. Academics shall get insights in methodological and theoretical issues as well as linkages to other areas of management research. Plant managers, accountants and supply chain managers will get impulses for decision-making, engineers and scientists for designing processes more efficiently.

This special issue will include comprehensive reviews, theoretical frameworks, broad empirical studies, case studies and applied studies. Book reviews and editorials are also most welcome.

Tentative schedule

Contributors with proposals for papers are encouraged to communicate with the co-editors by e-mail. The following schedule will be applied:

- Call for papers: December, 2011
- Submission of 400 word, extended abstract to the Editorial Team of this Special Issue at ema@mailbox.tu-dresden.de, by February 28, 2013

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- Responses from the Special Issue Editorial Team to the prospective authors by March 15, 2013
- Authors submit 'peer-review ready' documents to Elsevier via the EES system by June 30, 2013. Please select Article Type: "SI: MFCA".
- Peer review/paper revision process July–November 2013
- Submission of final version of all revised papers January 15, 2014
- Authors informed of decisions and/or about minor changes by January 30, 2014
- Deadline for revisions for Special Issue by February 28, 2014
- Submission of all documents for conversion to uncorrected proofs by March 15, 2014
- Authors return uncorrected proofs along with suggested corrections, to Elsevier as soon as possible after they receive them from Elsevier
- Publication of Special Issue June 2014

Contributions

Full papers are invited to be considered for publication in the journal special issue. Paper submissions should be between 9000 and 10,000 words for comprehensive reviews, between 7000 and 8000 words for theoretical papers with broad empirical studies and between 4000 and 5000 words for case studies. All should be developed based upon the editorial guidelines provided in the instructions for authors for "Journal of Cleaner Production", which can be accessed from the website: http://www.elsevier.com/wps/find/journaldescription.cws_home/30440/authorinstructions. Upon receipt of the completed documents, a minimum of three independent reviewers will be selected to provide peer reviews for each document. Upon receipt and acceptance of the author's revised documents, all will be published in this Special Issue of the Journal of Cleaner Production.