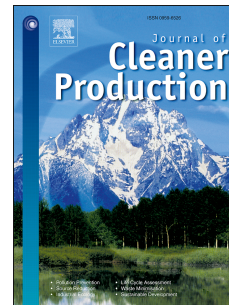


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Corporate material flow management in Thailand: The way to material flow cost accounting

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## **Corporate Material Flow Management in Thailand: The Way to Material Flow Cost**

### **Accounting**

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### **Abstract**

In recent years, material flow cost accounting (MFCA) has gradually been recognized in Asia by the standardization of ISO 14051 and 14052 and by the project of dissemination undertaken by the Asian Productivity Organization (APO). However, MFCA is still not used across the board. This study analyzes the characteristics of material flow (MF) management to facilitate the expanded use of MFCA. The research framework of this study investigates the degree of MF management and the sequential relationships among financial factors, MF management, and waste performance, based on a questionnaire survey of non-financial listed firms in Thailand. 58% of the respondent firms answer that they are managing MF information (self-rating). Meanwhile, 50%, 49%, 29%, and 24% of the firms actually disclose the amounts of total waste, hazardous waste, raw materials consumed, and recycled waste, respectively. The results of this study show that respondent firms with MF management (self-rating) are more likely to manage/disclose total waste, hazardous waste, and raw materials consumed than those without it. In terms of financial factors, cost ratio and profitability are likely to affect firm decisions regarding whether to manage the MF. Additionally, MF management is likely to decrease the hazardous waste ratio. The series of results shows that firms in Thailand are more likely to be concerned about hazardous waste management than resource efficiency. Therefore, hazardous waste should probably be thoroughly managed, as a preliminary step in the promotion of MFCA.

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