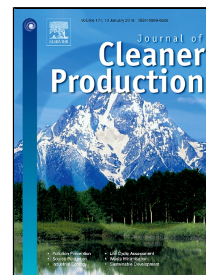


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Cost of quality and process model: improving accounting tools for attaining higher environmental efficiency

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Cost of quality and process model: improving accounting tools for attaining higher environmental efficiency

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Abstract

The article, based on a case study of pig farming in France, examines water and air pollution, and finds that, in a traditional system of allocating costs, individual socio-economic actors would shoulder higher repair or restoration costs instead of prevention costs. It shows the importance of prevention for a higher environmental efficiency and adopts a broader view than just the individual economic actor, utilising a process model covering an entire chain of pollution costs (including different stakeholders' objectives and cost structures), beginning with natural resource degradation as an input and ending with the output delivered to "end users" (stakeholders who endure pollution effects). This article suggests a methodological framework that allows a *rapprochement* between socio-economic actors – those polluting and others, suffering pollution in a more economically efficient manner: Cost of quality (CQ) and process model concepts can be used for public decision-making, supplanting standard welfare economics approaches. It is demonstrated here that those concepts can establish a concise and realistic economic basis for natural resource management, and enable better decision-making on efficient investment in environmental protection.

Key words:

Pollution prevention, pollution abatement, environmental cost accounting, cost of quality, process model, quality management.

1. Introduction

A narrow view of environmental issues led to considering them as a battle between business and environmental interests with ensuing power struggles and litigation (Porter & van der

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