

including developing countries)					
handling spatially explicit data					
availability of time series					
accounting period					
update frequency					

IMEA Analytical Framework



Analytical framework: constraints

- Common basis for a description:
 - Widely different approaches & languages
 - Varying development strenghts
- Deep analysis:
 - What to improve & method strenghts & common limitations
 - Stages: data, system boundaries, computation, final indicator
- Synthetic view
 - Presentation
 - Objectives, dimensions, sub-dimensions, criteria
- Beyond characteristics related to trade
 - General, trade & trans-boundary
- Scope
 - Meeting science with decision-making needs



Synthetic view

Objectives	Dimensions
Environmental Accounting Ability	Inherent quality/soundness/Theoretical basis of the methodology
	Maturity & auditability today/Implementation
	Improvement potential
Decision-making ability	Usability
	Analytical potential
	Potential of linkages to existing datasets / accounting frameworks



1. Inherent quality

- Accounting for recognised environmental issues considering:
 - Various users & needs (micro – macro)
 - Local & good specificities

Objectives	Dimensions - Criteria
Environmental Accounting Ability	Inherent quality/soundness/Theoretical basis of the methodology Recognised environmental issues Recognised location specific issues Recognised product or sector specific issues Coverage of the whole chain including imports Application from micro to macro analytical scales Scientific basis for the theory



2. Maturity & Auditability today

- Coverage, Quality & Reliability

Objectives	Dimensions - Criteria
Environmental Accounting Ability	<p>Inherent quality/soundness/Theoretical basis of the methodology</p> <hr/> <p>Maturity & auditability today/Implementation</p> <p>Coverage</p> <ul style="list-style-type: none"> Spatial coverage Temporal coverage Technology representativeness Socio-economic system (System boundaries) <p>Quality & Reliability</p> <ul style="list-style-type: none"> Data sources: reliability, completeness of databases and complementary socio-economic data Overall methodology: consistency, repeatability & transparency Data transformation: reliability <ul style="list-style-type: none"> Allocation Conversion Aggregation / Weighting Normalization <p>Quality & Reliability: Trade & Trans-boundary</p>



3. Improvement potential

- Potential improvements of data sets & methodologies
- Hybrid approaches

Objectives	Dimensions - Criteria
Environmental Accounting Ability	Inherent quality/soundness/Theoretical basis of the methodology
	Maturity & auditability today/Implementation
	Improvement potential Datasets improvement: ease & cost Methodological improvement: ease & cost



4. Usability

- Understanding the meaning of a final indicator
- A clear go/no-go message
- Ease of implementation

Objectives	Dimensions - Criteria
Environmental Accounting ability	
Decision-making ability	Usability Intelligibility Univocity Ease of use Acceptance



5. Analytical potential

- Absolute values
- Comparison with reference values
- Understanding why & how

Objectives	Dimensions - Criteria
Environmental Accounting ability	
Decision-making ability	Usability
	Analytical potential
	Comparability
	Additivity (no double-counting)
	Analysis of sub-parts (structural information)
	Causality



6. Compatibility

- Environmental GDP counterpart
- Company GHG Protocol reporting: use of secondary sources of information
- Company Eco-efficiency computation

Objectives	Dimensions - Criteria
Environmental Accounting ability	
Decision-making ability	Usability
	Analytical potential
	Data/method/indicator compatibility
	System of National Accounts & extensions International databases (FAO, IEA,...) Voluntary agreements & standards (ISO, GHG)