Content

Content	2
Figures	2
Management Summary	3
The KUNERT Eco-balance	8
Computer aided company eco-balance	13
The Synergy of Eco-Controlling and EC-Eco-Auditing	14
Environmental cost management	17
Results for the Mindelheim Factory	21
Conclusion:	24
The micro-macro link	26
References:	28
A word of thanks	30
Author	30
Further information:	30
Figures	
Figure 1: The environmental policy of the KUNERT Group of Companies	6
Figure 2: Balance equilibrium taking account of changes in stocks	11
Figure 3: Concern Overview Eco-balances 1994/1995	12
Figure 4: The Controlling cycle in accordance with the Council Regulation (EEC)	
No 1836/93	16
Figure 5: Material flows - Mindelheim plant	22
Figure 6: Costs - Mindelheim plant	23