

Integrated Waste Management Decisions in South Africa: The Role of the Management Accounting Function

Michael Bamidele Fakoya

School of Accountancy, University of Limpopo, Sovenga 0727, South Africa
Telephone: +27152683312, Fax: +27152683526
E-mail: Michael.fakoya@ul.ac.za

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ABSTRACT This paper reviews the role of the management accounting function in integrated waste management in an emerging economy like South Africa. South Africa experienced increased economic growth since 1994 which resulted in increased waste generation. Accordingly, the government has since developed a waste management policy aimed at reducing waste generation through the Polokwane Declaration on waste management in 2001. This paper reviewed relevant literature to support arguments for the role of the management accounting function in an integrated waste system. The paper found that a starting point for waste management is the gathering of relevant physical and monetary waste information within the various industries, so as to enable management to make well-informed process waste-reduction decisions. The paper concludes that, while it is important to have a waste management policy in place at a national level, individual organisation's development of own waste-reduction strategies is crucial to achieving improved national waste management.