

## **Improving Waste Reduction Decisions through Resources Efficiency and Cost Effectiveness in a Brewery**

**Michael Fakoya**

*Department of Financial Management, School of Accountancy, South Africa  
Telephone: +27 15 268 3312, E-mail: Michael.fakoya@ul.ac.za*

**KEYWORDS** Waste Reduction. Brewery. Waste Cost Accounting. Conventional Management Accounting Systems. Material Flow Cost Accounting. Production Inefficiencies

**ABSTRACT** Contemporary environmental problems such as waste issues arise from inefficient production processes. The lack of an appropriate contemporary management accounting tool to capture waste process information limits opportunities for cost saving. Against this background, this study adopts observation and interview techniques in an empirical qualitative single case study approach to build an understanding of South African Breweries Limited's approach to capturing waste cost information and its effect on the process of waste reduction decisions and strategies. Findings reveal the need for organizations to adopt a waste-specific cost accounting system to increase the efficacy and efficiency of waste information management systems to improve corporate sustainability practices.