

What is ecosystem accounting? – some remarks

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Concepts and 'memes'

- Multitude of concepts:
 - Green accounting
 - Environmental accounting
 - Environmental-economic accounting
 - (natural) Resource accounting
 - Natural capital accounting
 - Wealth accounting
 - Ecosystem accounting
 - Ecosystem services accounting
 - ...

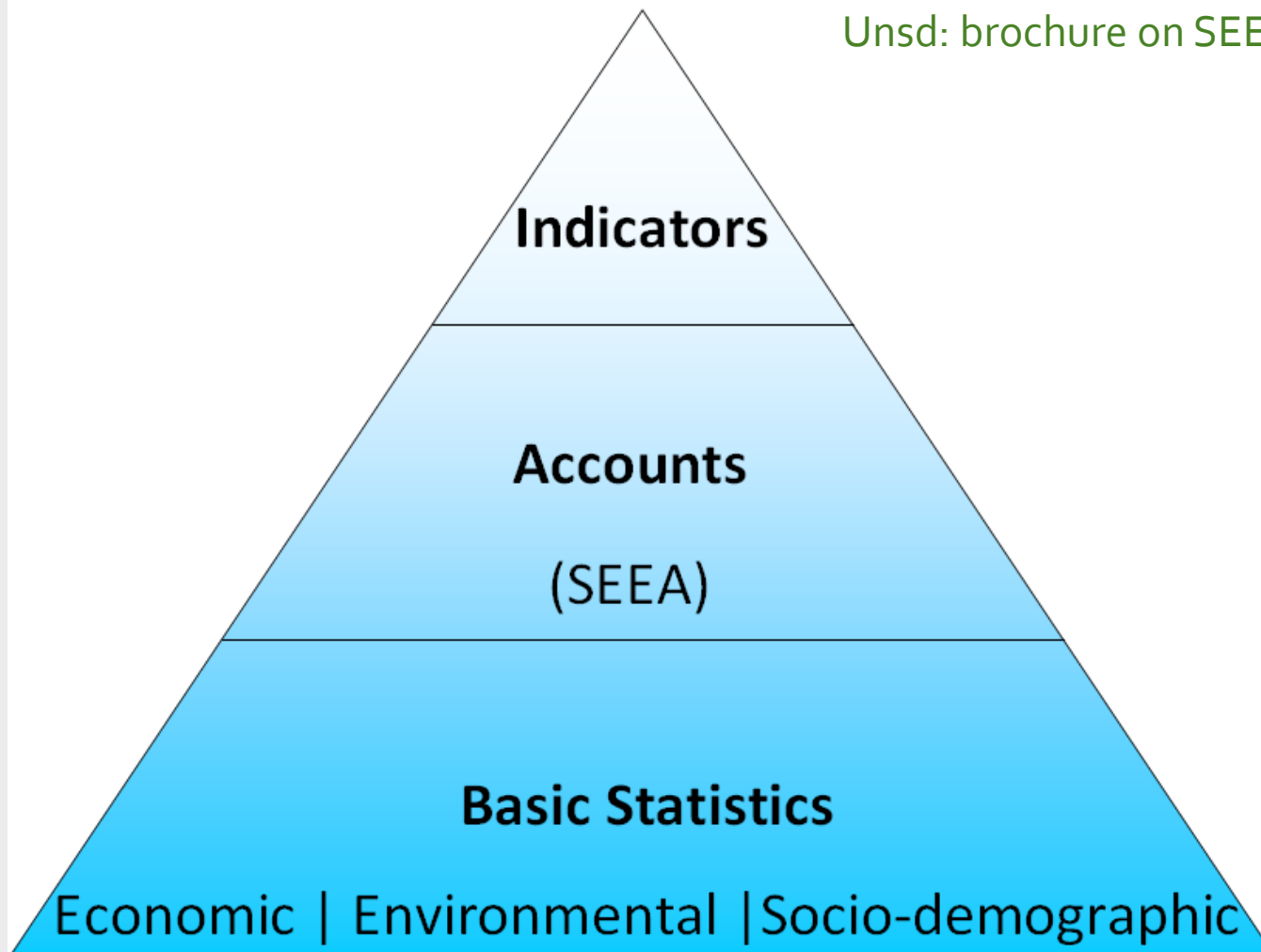
Describing ecosystem accounting

“Ecosystem accounting is a coherent and integrated approach to the assessment of the environment through the measurement of ecosystems, and measurement of the flows of services from ecosystems into economic and other human activity. “ (SEEA EEA)

1. Broad vs. narrow: accounts as in “accountability” or as in “national accounts”

The narrow approach

Unsd: brochure on SEEA



Describing ecosystem accounting

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- Broad vs. narrow: accounts as in “accountability” or as in “national accounts”
 - *E.g. “The integration of ecosystem services and ecosystem capital into national accounts” (Edens and Hein 2013)*
 - *Is there something like ecosystem statistics?*
 - *accounting for ecosystems = ecosystem accounting*
- Are ecosystem services necessary?
 - *Work on ‘condition accounting’ (focus on ecosystem functioning e.g. health, resilience)*

Characteristics of ecosystem accounting

- Spatially explicit – at small scale
 - Sets it apart from environmental accounting
- Multipurpose
 - Physical and/or monetary (valuation no necessary condition)
- Comprehensive
 - Sets it apart from non-accounting approaches
- Coherent
 - Sets it apart from non-accounting approaches
- Integrated approach (several meanings)
 - Bringing all sorts of data sets together
 - Bringing all sorts of data together including economic activities
 - Aligned with accounting principles
 - Standard classifications
 - No double counting
 - Valuation: exchange values



Types of accounts

- SNA:
 - Current accounts
 - Accumulation accounts
 - Balance sheets
- SEEA:
 - Physical flow accounts
 - Asset accounts
 - Environmental activity accounts and related flows
 - Seq. of accounts (ext. measures of wealth and income)
- Ecosystem accounts?
 - Additional category or different perspective

Discussion points

- Do we need more a precise description/definition of the various concepts including ecosystem accounting?
- Accounting for ecosystems = ecosystem accounting?
- Ecosystem services necessary condition for ecosystem accounting?
- Any thoughts on the characteristics of ecosystem accounting?