

Comparison of “CO2 Efficiency” between Company and Industry**Kiyotaka TAHARA,**

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Recently, many people pay attention to improving “Environmental efficiency” for sustainability. However, the definition of “Environmental efficiency” is still unclear. It might need the different definitions for each level (material, company, industry and country levels).

First, we defined some types of the CO2 efficiencies for industries. They were calculated using the data such as producer's price, gross value-added and cost of each industry published in the I-O tables and the data obtained by the I-O table analysis such as direct and indirect CO2 emissions (339/32 classification (I-A)⁻¹ 1995: Domestic). The first one was the “Total CO2 efficiency” of the industry, which was defined as the ratio of the CO2 emissions including indirect emissions as well as direct emissions in the industry to its producer's price. The second one was the “Direct CO2 efficiency” of the industry, which was defined as the ratio of the direct CO2 emissions excluding indirect emissions in the industry to its gross value added. And, the last one was the “Indirect CO2 efficiency” of the industry, which was defined as the ratio of the indirect CO2 emissions in the industry to its cost.

Second, we defined the “Direct CO2 efficiency” of the company by the same way of the “Direct CO2 efficiency” of the industry, which was calculated as the ratio of the direct CO2 emissions of the company cited by their environmental report to their gross income of the company, and then we compared it with the Direct CO2 efficiency of the industry to which the companies belong. It was found that the “Direct CO2 efficiency” of company tended to be similar to the “Direct CO2 efficiency” of each industry. Finally, it was suggested that this tendency might be useful to evaluate environmental activity of the company. In this paper, a new method to evaluate the environmental activity of the company will be proposed.