



MULTI DIMENSION IMPACT ACCOUNTING (MDIA)

The TrueValueMetrics Book Section VII Analysis of Different Entities

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TrueValueMetrics

ACTION INFORMATION FOR ALL OF SOCIETY

Meaningful Metrics about everything that Matters - Multi Dimension Impact Accounting

Metrics about the State, Progress and Performance of the Economy and Society

Metrics about Impact on People, Place, Planet and Profit

Accountability for People, Organizations and Products

Background

The reason for ... the purpose of ... analysis and reporting is to improve the state, progress and performance of society.

The biggest purpose for any economic activity is to produce the goods and services needed by people to support their standard of living and quality of life. In order to produce goods and services and economic activity consumes resources.

One formula for reporting on the performance of an economic activity is the money profit calculation:

Revenues less Costs equals Profit

Another formula for reporting on the performance of an economic activity is the truvaluadd calculation:

Value Created less Value Consumed equals TruValuadd

The money profit calculation is based only on money flows, and money associated stocks and ignores all externalities.

The truvaluadd calculation is based on a complete accounting for the change in state of everything that is in any way associated with the economic activity.

CHAPTER 11 - ANALYSIS AND REPORTING FOR VERY BIG CORPORATE ENTITIES

10-1 THE PURPOSE OF ANALYSIS

ANALYSIS ... UNDERSTANDING

Analysis ... a step to creating value from data

Data are nothing without analysis, and TVM Value Accountancy is the same. The effective use of analysis makes improves decision making and enables people and organizations to be more accountable. This is what makes TVM Value Accountancy valuable. Experience has shown that performance improves when there is active feedback and there are the data that enables people and organizations to be held to account. People may not like it ... but their performance improves.

The purpose of analysis is to get a better understanding. The data are neutral ... the analysis then produces results that might suggest some conclusions. It really does not matter what analysis is done as long as the result is better understanding and improved decision making.

One value step is moving from data through analysis to understanding ... another is to move from understanding to effective action. In some situations this has been done with wonderful results, but mostly there have been interventions that were more expensive than effective.

Comparative analysis

Comparative analysis has many forms ... including (1) the comparison of data from one locations with another location; (2) the comparison from one time to another time; (3) the comparison from one organization to another (4) the comparison of what should be to what actually is; (5) the comparison of one approach to another approach; etc.

Analysis releases the power of data

Data without analysis is a waste.

There are data ... and then there is information, then knowledge and then wisdom.

It takes analysis to move from having data to having information. Knowledge is getting information into the human brain ... and then wisdom is sorting this knowledge so that it gets used in a useful way.

The world has a whole lot of data ... most gets used for just a very little bit of analysis ... a terrible waste!

An issue ... studies

Almost every study needs some data to be the foundation for the analysis and conclusions. Enough data are collected to satisfy the methodology of the study ... and analysis is done ... conclusions drawn ... and report submitted. Some time later another study in a similar area of interest ... but usually little or no reference to the prior data. Easier analysis ... easier conclusions ... easier report without the problem of more data that may or may not fit exactly the new study format, analysis and conclusions. What might be the problem and what might be the solution.

The problem might be that many studies are part of an education process that requires original study, analysis and reporting. In this, the primary objective is passing educational requirements ... not helping directly with the progress of society and analysis to make this better.

Merely recognizing this reality and getting the data more completely into the public space could help significantly.

Management of data ... making metrics useful

TVM is about making metrics useful. In order to be useful the analysis has to be fast, based on reliable data and the conclusions clear. The whole process has also got to be affordable ... in other words, low cost even if the eventual value of the process has a huge potential to be substantial. Any process of metrics and analysis is part of the “overhead” of society, not directly productive and its cost reduces the resources available for the valuable work!

Adding the value dimension to accounting sounds like it is adding a lot more work ... but it may simplify accounting and by adding a dimension to accounting that facilitates answering important questions way better than a money accounting system can do on its own. Part of the essence of good analysis is to focus on matters that are material ... that are important.

Don't sweat the small stuff

The big questions about social impact cannot be answered reliably unless there is a value component in the accounting system.

Making analysis fast and useful

Decision making needs to be timely ... is best when the relevant data is available and presented in a clear useful manner.

Management information is the least amount of information that enables a good decision to be made in a timely way!

What this means in practice is that available data are used ... and the analysis is as good as possible relative to the available data. Rigorous academic analysis takes time ... and by the time the analysis is complete, the situation has changed ... or should have changed!

TVM recognizes that the academic community and many experts in the international relief and development industry, and in institutions like “think tanks” favor rigorous academic study of complex economic development issues ... but this approach is expensive and of rather little practical decision making value. It is too expensive, too little and too late.

Some successful organizations have used simple rapid planning processes for years with good outcomes ... for example the UN High Commission for Refugees (UNHCR).

UNHCR Used Really Rapid Planning

For many years, the management approach of the UN High Commission for Refugees (UNHCR) was unusual in the UN system, and very effective. They estimated the number of refugees as quickly as possible and as accurately as possible, and this number established a default budget framework for their immediate operational activity. The UNHCR method made it possible for UNHCR to do in hours what other units of the UN system would take weeks or months to

do. This approach saved lives ... not to mention saving money!

In much of the business world a rapid planning process is used to take advantage of opportunities and to avert crisis.

Fast Planning in a Business Setting

An international fishing company negotiated fishing licenses to operate in a country's Exclusive Economic Zone (EEZ) ... with the provision that a fleet of fishing vessels should be in operation on site within a short period of time ... three months, I believe. The expectation was that the international company would not be able to deploy suitable vessels in this time, and the licenses would therefore lapse. The international company did an urgent plan that involved very unconventional solutions and was able to deploy suitable vessels within the time limit imposed ... much to the annoyance of the government officials who had designed the "trick"! Fast planning made it possible to take advantage of a desirable opportunity!

Analysis should be done with an open mind about what the results will be. This is rare, because much analysis is done with a clear idea of what the outcome should be, and this has a terrible impact on the objectivity of the analysis.

When I was a student, my tutor, Andy Roy, was very clear about the idea that there were data, there was analysis and there were conclusions. I got high marks for my willingness to do analysis that resulted in conclusions different than the conventional wisdom. We talked a lot about the problem of data and analysis that was used merely to attempt to support conclusions already made.

In my career I have seen another issue ... data and analysis used to get the results that those with control of the purse wanted. This is common in international development where recipients of funds always wanted the analysis to show what their funders expected. I believe that this has been one of the big failures of development, because it has obscured the very limited impact that most development projects have had.

- See more at:

<http://www.truevaluemetrics.org/DBadmin/DBtxt001.php?vv1=txt2009100100#sthash.MDyvRXDq.dpuf>

- See more at:

<http://www.truevaluemetrics.org/DBadmin/DBtxt001.php?vv1=txt2009100700#sthash.j5w31aah.dpuf>

o understand all the value flows associated in any form of socio-economic activity.

Education is an important sector. Much of the value of society is derived from education and the ability to process knowledge ... but the value behavior is complex. It costs money funds to educate a child ... and many years. An educated person has better career prospects than someone without education and this is of great value to the individual if the individual is able to locate a job and gets the remuneration. In the case where there are little or no opportunities to use education, the value of the education is very much reduced relative to the situation where a job is available.

Education example

With no education or skills a person cannot do a well paid job. Without a job opportunity an educated person cannot do a well paid job. To get value for the individual there has to be the education and skill development and there has to be job opportunities ... both!

Value chain behavior also complex

The value chain behavior may be considered to be a derivative of cost and value behaviors. The factors that go into value chain decisions are related to costs and profit potential. With the application of TVM the value dimension should also get taken into consideration.

Outsourcing

Lower costs ... a nearly same product or service ... going into the same market ... and the outcome is likely to be higher profits. This business model has been popular in the United States and other high wage countries for many years and is now the norm for multinational business. The value chain for this business model has a good profit profile ... but the TVM value profile is poor because of worker impact and value destruction associated with losing jobs. There is value adding associated with the outsourcing enterprises ... but the impacts associated with gaining jobs and losing jobs is part of the analysis.

- See more at:

<http://www.truevaluemetrics.org/DBadmin/DBtxt001.php?vv1=txt2009101600#sthash.J10bKS5T.dpuf>

CHAPTER 11 - ANALYSIS AND REPORTING VARIOUS REPORTING PERSPECTIVES

11-1 THE REPORTING ENTITY ... REPORTING BOUNDARY

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

Many years ago I was the CFO of a modestly sized US based international company. Though we appeared to be a single company to our customers, suppliers and so forth, we were in fact the consolidation of more than thirty separate legal entities ... and from an operating standpoint we had performance accounting about some 26 different operating units. We reported as a single unit, but we made decisions based on the data from 30 or 26 different subsidiary units. For this company, everything associated with these subsidiary units was internal to our performance.

For all of my career ... about 50 years ... the reporting boundary that is used almost exclusively for financial reporting is the legal entity that is at the 'top' of a group of companies and 'quoted' on a stock exchange or used otherwise as a financing vehicle.

It is, for example, Exxon Mobil, the company, that is the entity around which a financial reporting boundary is drawn. In this situation it is only the money costs that are included in the accounting for the performance of the company, and in this reporting, there are substantial profits that are reporting.

Let us take a different boundary for reporting. Let us include not only the Exxon Mobil corporate entity, but also the various places where Exxon Mobile extracts petroleum from the ground or under the sea. When the boundary includes these places, there has to be an accounting for the fact that the places have depleted resources at the same time that Exxon Mobile is reporting huge profits for its investors.

Sometimes people argue that we keep discovering more and more oil, and therefore there is nothing to get concerned about. This may be true in terms of the next year or two or ten, but it begs the question. The fossil fuel resources are a finite resource that took multi-million years to create, and we have consumed a big proportion of the known fossil fuels in the past 200 years, and in the next 100 years we might easily consume the rest. What happens then? In geological terms, the consumption has been instantaneous relative to the creation of these resources.

One way to set the reporting on a better path would be to have all entities that use natural resources to include within their reporting boundary the consumption of the resource. Using the idea of 'replacement cost', then the costs of fossil fuels then has to include the cost of replacement using the best available renewable ... and, of course, this changes everything.

Place ... Community

If the reporting boundary is applied to a place, or a community, then all the economic activities in the community should be included.

The place is something that does not change over time.

I grew up in Okehampton, a small town in Devonshire in England. It is an old town already settled in 1066 and details of the town are recorded in the Domesday

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Book commissioned by William the Conqueror to inventory the country he had conquered. The modern census data may be compared to the old Domesday Book data to get some idea of changes over time

In the context of modern socio-economic performance metrics the State of the place at a point in time may be compared to the State of the place at another point in time to determine the Progress of the place.

It is to be expected that some thing will improve, and some thing will not. State is something that includes everything that has impact on the socio-economic situation for people, place and planet.

Economic activities that are implemented by an organization may be associated with the organization for its own consolidation. The same data are used for the consolidation or roll-up into the organization that are used for the consolidation or roll-up into the place / community.

- See more at:

<http://www.truevaluemetrics.org/DBadmin/DBtxt001.php?vv1=txt2009110100#sthash.RMNN8qrt.dpuf>

11-2 ANALYSIS OF AN ECONOMIC ACTIVITY

Economic activity

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ANALYSIS OF AN ECONOMIC ACTIVITY

What is the purpose of the activity?

What are the products of the activity?

What is the structure of the activity?

Money Profit Performance?

What are the annual revenues?

What are the annual profits after tax?

What are the taxes on profits?

What is the book value of the assets deployed at period end?

What is the amount of cash, bank and short term paper at period end?

People Performance - Direct

The money metrics used in this section are the money profit accounting numbers that are commonly used in an organization. Later we shall see that the truvalue of the earnings, salaries, wages, bonuses, benefits, etc does not have a constant relationship with the money number.

Based on the answers to these questions calculate the impact of the organization on people as a direct result of the economic activities of the organization.

There are three levels:

- 1. Direct impact on the individual*
- 2. An impact on the family*
- 3. A multiplier effect in the community*

The truvalue of money is not constant. When money is scarce it has a higher truvalue than when it is abundant. [See TV standards]

What are earnings attributable to investors (same as annual profits after tax, above)?

What are salaries, bonuses and other benefits paid or payable to senior staff?

What are wages and other benefits paid or payable to other staff?

How are these expenses allocated by place (that is where the various people live)?

People Performance – impact during product use

Every product shipped has impacts during use. There is a truvalue component that is related to the benefit the user gets from using the product.

There are also trucost components that are related to issues relating to the use of the product, such as, for example, the consumption of fuel to operate the product.

Planet Impact – resource depletion (minerals)

How much virgin raw material goes into the production?

What is the supply chain for each of the raw materials?

Planet Impact – resource depletion (fossil energy)

How much energy is used in the production?

What sort of energy?

What is the supply chain for each sort of energy?

Planet Impact – resource depletion (old growth timber)

How much old growth timber used in the production?

What is the supply chain for this timber

Planet Impact – resource depletion (bio-diversity)

This is usually a result of the supply chain

Planet Impact – resource depletion (land degradation)

What is the use of land associated with the production?

What are the use of land issues in the supply chain?.

Planet Impact – resource depletion (water)

What clean water is required for the production?

What clean water is returned to the environment?

What is the net consumption of clean water?

What toxic water exits production and where does it go?

Planet Impact – air pollution (particulates)

What quantity of particulates emitted?

Planet Impact – air pollution (acid rain)

What quantity of acid rain pollutants emitted?

Planet Impact – air pollution (nitrous oxides)

What quantity of nitrous oxide pollutants emitted?

Planet Impact – air pollution (greenhouse gases - carbon)

What quantity of carbon dioxide (CO₂) emitted?

What quantity of methane (CH₄) emitted?

People Performance - impact in product supply chains

Every product consumed has a trucost profile. The trucost reflects the full trucost of the product including all elements that affect profit, people and planet. These elements are 'exploded' into the consumption accounting for the organization.

Planet Impact – products' post use waste chain impact

Every product also has a set of impacts that arise in the post use waste chain. Some products are designed for post use waste chain efficiency, others are not.

There is an element of trucost that arises in the post use waste chain that is a result of user behavior rather than being associated with the production phase.

11-4 ANALYSIS OF A NOT-FOR-PROFIT ORGANIZATION

Economic activity

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11-5 ANALYSIS OF CAPITAL MARKETS

Economic activity

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11-6 ANALYSIS OF A NATIONAL ECONOMY

Economic activity

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11-7 ANALYSIS OF A NATIONAL GOVERNMENT

Economic activity

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11-8 ANALYSIS OF PEOPLE

Human resources is central to everything

Profile of the population

The profile of the population tells a whole lot about the community ...

- There are the questions of how many:
- There are questions of health:
- There are questions of education
- There are questions of jobs, work
- There are questions of wealth
- There are questions of housing

How to present this so that it is clear, simple but not simplistic.

The value of a human being

This is a stylized graphic that shows value from a developing country perspective. Young children represent an immediate liability as they must be fed ... as they get a bit older they have a net value positive because they can do essential chores like carrying water. The working adult has the most value, but offset when a woman is pregnant and cannot work. Old people unable to work are again an economic liability.

It is helpful to understand the costs or investment associated with growing up, and the earning power and value of a working adult, and the increasing cost and liability associated with old age and sickness.

There are two graphics below which depict this ... the first shows lifetime value, and is nothing more than the cumulative cost of raising a child, and subsequently offset by cumulative earnings less annual lifestyle costs ... and then impacted by the accumulating costs of old age.

Don't underestimate the potential of people

Untapped capacity

I have been in many hospitals around the world. Some amazing people doing incredible work with tiny resources. I have only seen one surgery ... it was successful, with a minimum of equipment ... and performed by a nurse. This is not a recommendation for universal surgery by nurses ... but more a reminder that much more can be done by people who do not have the top qualifications.

- See more at:

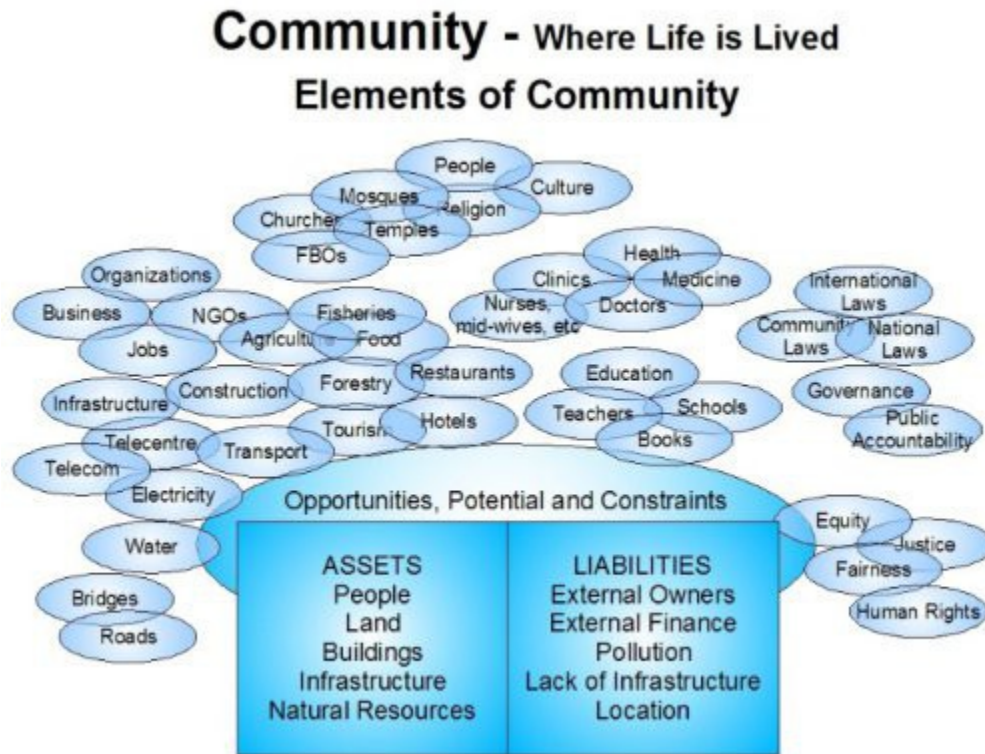
<http://www.truevaluemetrics.org/DBadmin/DBtxt001.php?vv1=txt2009110700#sthash.Tlu7E0aM.dpuf>

11-9 ANALYSIS FOR A PLACE

Community is central

It has been said that all politics is local ... but even more so, all life is local. More than anything else, this is the central concept of TVM Value Accountancy.

The community is complex.



People in their own community know what is going on ... and have an ability to hold people accountable most of the time. People in a community often know about things ... even if they cannot do anything about them.

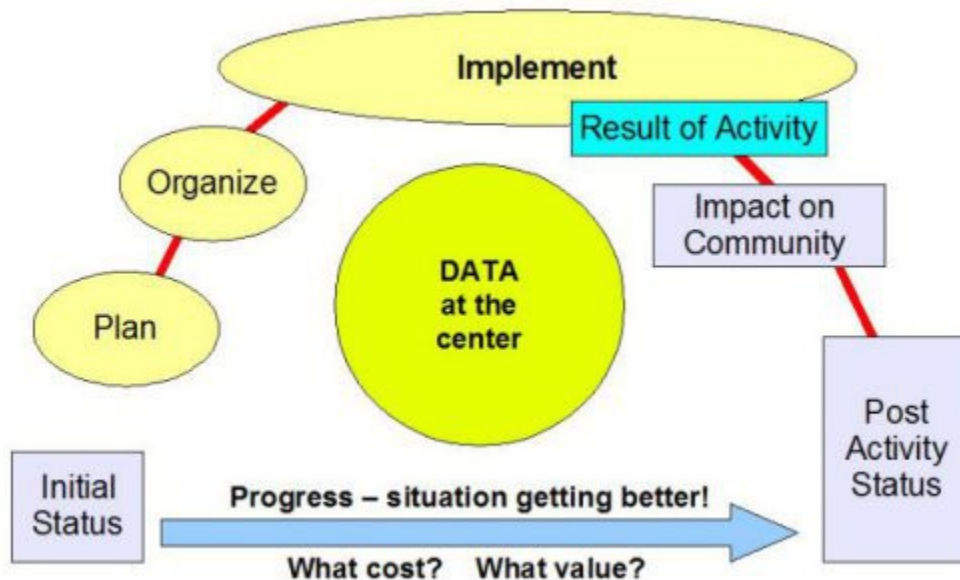
People need a structure that will make it possible for what they know to be used for the good of society ... to make their knowledge valuable ... and people need to be able to see metrics about society that have local meaning.

The challenge is to build a structure that does the job of facilitating the collection, transmission and storage of data without the structure becoming the dominant piece of the system. The data are at the center of everything ... with the

structure being merely something to facilitate the data related activities.

Reality ... data ... analysis ... activity ... impact

TVM Value Accountancy is a datacentric management process.



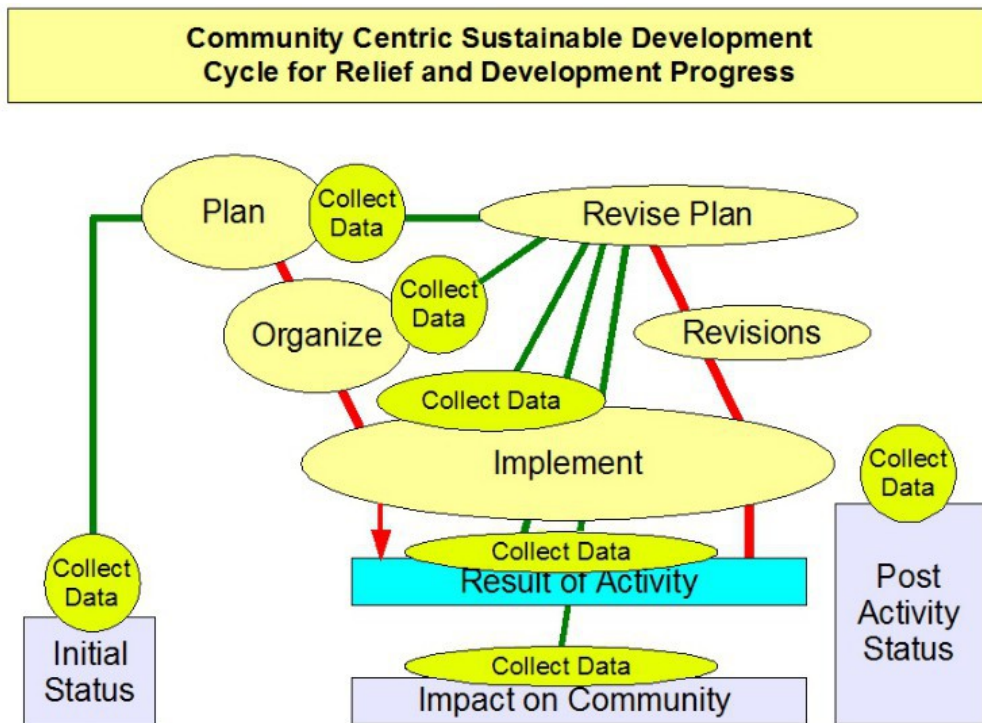
The process goes from reality to data, to analysis, to activity, to impact. Data are critical to decision making ... and the management process. This graphic presentation is not 'circular' as such ideas are often presented, but one where things flow from left to right. This makes for easier understanding of the state, progress and performance of everything, especially the performance of society.

Implementation is at the center of making progress ... but before successful implementation there is planning and organizing ... and everywhere there is data collection and the use of data to improve everything so that results and impact are optimized.

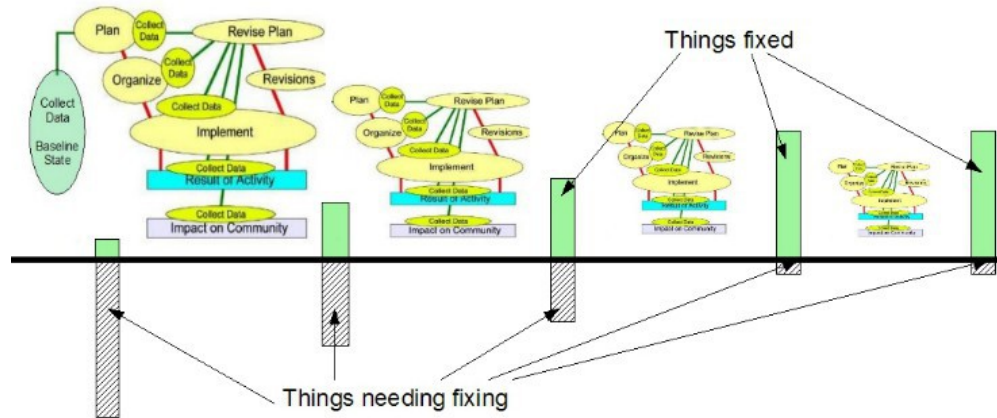
Note the change in status or state from the beginning of the period to the end of the period.

Progress is the situation getting better. Progress is the relationship between the cost of the activities that changed the situation and the value that resulted.

The following graphic shows how pervasive data need to be in the management process. In every aspect of the economy there has to be collection of data, analysis of the data and planning for action. Without data, decision making is nothing more than guesswork, and the results are unlikely to be very good. Without data it is difficult to have accountability.



The following graphic shows the connection between implementation interventions and results. An initial development intervention may need to be quite substantial because there are many big things to fix. As time goes on things needing fixing get smaller and things fixed have continuing value. When done well, a much smaller intervention will sustain progress into the future ... sustainable development.



Congestion Costing

Many cities have a problem with street congestion ... and several cities around the world have tried to address the problem with some form of "pricing" that charges users for road use. But before the discussion of congestion pricing, it would be useful to have a discussion of congestion costing. How much does it cost society to have such a dysfunctional system of city transport so that productivity is far below what it should be. This is where data about behavior of cost is useful. Operating a truck has three major cost elements, the labor cost, the cost of fuel and the cost of the equipment (truck). These costs vary based on time (labor), the power being used (fuel) and mainly time (for the truck). A truck stuck in traffic has high costs ... and is doing nothing useful ... just waiting to get moving and go somewhere.

There might be another big cost ... the cost of not delivering on time.

Buses carrying passengers have another cost to society which is the opportunity cost of the time being wasted by all the passengers on board. If 30 people on a bus are delayed one hour by congestion ... what cost does this have. If the costing is done at \$50 an hour, the hourly cost is \$1,500 ... and at a low wage rate of \$10 an hour it is still \$300 an hour.

How many people in a city like New York lose an hour a day because of getting stuck in traffic. Maybe its 500,000 people ... maybe a lot more. At a wage rate of \$10 an hour, not that much above minimum wage, the daily cost is \$5 million. For a year this amounts to \$1.25 billion.

There needs to be dialog about congestion costs ... when society knows what congestion is costing ... then perhaps leadership will give this an appropriate priority.

- See more at:

<http://www.truevaluemetrics.org/DBadmin/DBtxt001.php?vv1=txt2009110800#sthash.0zS2tZ09.dpuf>

11-10 ANALYSIS OF THE PLANET

Economic activity

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11-11 ANALYSIS OF A PRODUCT

Economic activity

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11-12 ANALYSIS OF A GOVERNMENT ENTITY

Economic activity

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11-13 ANALYSIS OF A CONSTRUCTION PROJECT

Economic activity

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11-14 ANALYSIS OF AN INTERNATIONAL DEVELOPMENT PROJECT

Economic activity

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11-15 ANALYSIS OF A COMMERCIAL BANK

Economic activity

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11-16 ANALYSIS OF A COMMUNICT BANK

Economic activity

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11-11 ANALYSIS OF A MICROFINANCE ORGANIZATION

Economic activity

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11-11 ANALYSIS OF AN INSURANCE COMPANY

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

11-11 ANALYSIS OF AN INVESTMENT BANK

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

11-11 ANALYSIS OF A HEDGE FUND

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

11-11 ANALYSIS OF AN INTERNATIONAL DEVELOPMENT BANK

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

11-11 ANALYSIS OF A HEDGE FUND

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

11-11 ANALYSIS OF A CONSULTING FIRM

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

11-11 ANALYSIS OF A SMALL BUSINESS

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

11-11 ANALYSIS OF A MULTINATIONAL CORPORATION

Economic activity

The 'Reporting Boundary' may be the single most important key to enabling a system of reporting that includes the 'externalities' that are presently ignored by the prevailing GAAP financial accounting metrics.

CORPORATE ORGANIZATION

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Chapter 11

ANALYSIS AND REPORTING

The Various Elements

Chapter 12

ANALYSIS AND REPORTING

The Various Elements

Chapter 10

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Chapter 13

ANALYSIS AND REPORTING

The Various Elements

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