



MULTI DIMENSION IMPACT ACCOUNTING (MDIA)

The TrueValueMetrics Book Contents

Table of Contents

<i>Background</i>	8
<i>TO DO ... Complete this paper</i>	8
<i>1-1 CONTENTS</i>	9
<i>Open file txt20090003</i>	9
<i>1-2 SUMMARY OF CHAPTERS</i>	9
<i>Open file txt20090003a</i>	9
<i>Chapter 1 INTRODUCTION, BACKGROUND, CONTEXT</i>	9
<i>1-1 WHY THIS BOOK? Open file txt2009010100</i>	9
<i>1-2 THE HISTORICAL CONTEXT Open file txt2009010200</i>	9
<i>1-3 COMPLEX CHAOTIC WORLD Open file txt2009010300</i>	9
<i>1-4 MASSIVE DISCONTENT Open file txt2009010400</i>	9
<i>Chapter 2 SYSTEMIC DYSFUNCTION</i>	9
<i>2-1 WHY SO MUCH DISCONTENT Open file txt2009020100</i>	9
<i>2-2 A SYSTEMIC PROBLEM Open file txt2009020200</i>	9
<i>2-3 INFORMATION FLOWS Open file txt2009020300</i>	9
<i>2-4 INACCESSIBLE DATA Open file txt2009020400</i>	9
<i>2-5 DECLINE OF PROFESSIONALISM Open file txt2009020500</i>	9
<i>2-6 ACCOUNTING AND FINANCIAL CONTROL Open file txt2009020600</i>	9
<i>2-7 POWERFUL CONSTRAINTS Open file txt2009020700</i>	9
<i>2-8 MISAPPROPRIATION OF MONEY Open file txt2009020800</i>	9
<i>2-9 OUTDATED INTERACTION Open file txt2009020900</i>	9
<i>2-10 TRANSPARENCY AND ACCOUNTABILITY Open file txt2009021000</i>	9
<i>2-11 RACE TO THE BOTTOM Open file txt2009021100</i>	9
<i>2-12 FAILED ACCOUNTING Open file txt2009021200</i>	9
<i>2-13 INTERNATIONAL DEVELOPMENT EXCUSES Open file txt2009021300</i>	9
<i>2-14 WRONG USE OF AUDIT AND Igs Open file txt2009021400</i>	9
<i>2-15 WRONG USE OF GOVERNMENT IMPLEMENTATION Open file txt2009021500</i>	9
<i>2-16 INSTITUTIONAL CONSTRAINTS Open file txt2009021600</i>	9
<i>2-17 WRONG SCALE Open file txt2009021700</i>	9
<i>2-18 THE PROFIT MAXIMIZING AGENDA Open file txt2009021800</i>	9
<i>2-19 BAD DECISIONS Open file txt2009021900</i>	9
<i>2-20 WRONG METRICS Open file txt2009022000</i>	9
<i>2-21 NGOs Open file txt2009022100</i>	9
<i>2-22 BAD BANKING AND FINANCE Open file txt2009022200</i>	9
<i>2-23 BAD GOVERNANCE Open file txt2009022300</i>	9
<i>2-24 GEO POLITICS Open file txt2009022400</i>	9
<i>2-10 BRIBERY AND CORRUPTION Open file txt2009021000</i>	9
<i>2-25 CORPORATE CORRUPTION Open file txt2009022500</i>	9
<i>2-26 GOVERNMENT CORRUPTION Open file txt2009022600</i>	9
<i>2-27 GOVERNMENT CORRUPTION Open file txt2009022700</i>	10
<i>2-28 PETTY CORRUPTION Open file txt2009022800</i>	10
<i>2-29 SINGLE SECTOR FOCUS Open file txt2009022900</i>	10
<i>2-30 MUCH TALK ... LITTLE WALK Open file txt2009023000</i>	10

MULTI DIMENSION IMPACT ACCOUNTING (MDIA)

The TrueValueMetrics Book

2-31 CORPORATE PROFIT ... SOCIAL PAIN Open file txt2009023100.....	10
2-32 DYSFUNCTIONAL MARKETS Open file txt2009023200.....	10
2-33 MILITARY INDUSTRIAL PROFITS Open file txt2009023300.....	10
2-34 DISTRIBUTION OF WEALTH Open file txt2009023400.....	10
2-35 MONEY BANKING AND FINANCE Open file txt2009023500.....	10
2-36 YOUTH EDUCATION AND UNEMPLOYMENT Open file txt2009023600.....	10
2-37 VALUE DESTRUCTION Open file txt2009023700.....	10
2-38 TRADE FLOWS Open file txt2009023800.....	10
2-39 THE BUSINESS OF HEALTH Open file txt2009023900.....	10
2-40 MIGRATION ... HUMAN TRAFICKING Open file txt2009024000.....	10
2-41 FAMINE Open file txt2009024100.....	10
Chapter 3. THERE ARE WAYS FORWARD	10
3-1 MANY WAYS FORWARD Open file txt2009030100.....	10
3-2 AMAZING IT Open file txt2009030200.....	10
3-2 AMAZING SCIENCE FOR ENGINEERING Open file txt2009030200.....	10
3-2 AMAZING SCIENCE FOR MEDICINE Open file txt2009030200.....	10
3-2 BIG DATA AND OLAP FOR DECISIONS Open file txt2009030200.....	10
3-3 THE INFORMATION DIMENSION Open file txt2009030300.....	10
3-4 PEOPLE FOCUS INITIATIVES Open file txt2009030400.....	10
3-5 COMMUNITY FOCUS INITIATIVES Open file txt2009030500.....	10
3-6 MULTI-SECTOR INITIATIVES Open file txt2009030600.....	10
3-7 COMPLEMENTARY CURRENCY Open file txt2009030700.....	10
3-8 STOP VALUE DESTRUCTION Open file txt2009030800.....	10
3-9 PURSUIT OF HAPPINESS Open file txt2009030900.....	10
3-10 THE SUSTAINABLE SOCIETY Open file txt2009031000.....	10
3-11 WHY TRUEVALUOMETRICS IS NEEDED Open file txt2009031100.....	10
3-12 WHAT WILL BE THE IMPACT Open file txt2009031300.....	10
3-19 BETTER WAY FUND FLOWS Open file txt2009031900.....	10
Chapter 4 - MORE MEANINGFUL METRICS	10
4-1 MEASURE WHAT MATTERS Open file txt2009040100.....	10
4-2 DATA, DECISIONS AND FEEDBACK LOOP Open file txt2009040200.....	10
4-3 FEEDBACK FOR CONTINUOUS IMPROVEMENT Open file txt2009040300.....	10
4-4 COMPREHENSIVE FRAMEWORK Open file txt2009040400.....	10
4-5 REPORTING Open file txt2009040500.....	10
Chapter 5 - ACCOUNTING'S KEY CONCEPTS	10
5-1 THE DOUBLE ENTRY PRINCIPLE Open file txt2009050100.....	11
5-2 FINANCIAL REPORTING Open file txt2009050200.....	11
5-3 ACCOUNTING FOR IMPACT Open file txt2009050300.....	11
5-4 COST ACCOUNTING Open file txt2009050400.....	11
5-5 COST, PRICE AND VALUE Open file txt2009050500.....	11
5-6 QUANTIFYING VALUE Open file txt2009050600.....	11
5-7 TVM VALUE ANALYSIS Open file txt2009050700.....	11
5-8 STANDARDS AND VARIANCES Open file txt2009050800.....	11
5-9 VALUE CHAIN ACCOUNTING Open file txt2009050900.....	11
5-10 CONSOLIDATION ACCOUNTING Open file txt2009051000.....	11
5-11 ACCRUAL VERSUS CASH BASIS ACCOUNTING Open file txt2009051100.....	11

5-12 MANAGEMENT ACCOUNTING Open file txt2009051200.....	11
5-13 ECONOMIC VALUE ADDING (EVA) Open file txt2009051300.....	11
5-14 COMPARATIVE ANALYSIS Open file txt2009051400.....	11
5-15 CONCEPTS FROM OTHER DISCIPLINES Open file txt2009051500.....	11
Chapter 6 - STATE, PROGRESS AND PERFORMANCE	11
6-1 STATE ... THE VALUE BALANCE SHEET Open file txt2009060100.....	11
6-2 PROGRESS ... CHANGE OF STATE Open file txt2009060200.....	11
6-3 PERFORMANCE ... IMPACT ANALYSIS, VALUE ANALYSIS Open file txt2009060300.....	11
.....	11
Chapter 7 - MONEY PROFIT VERSUS VALUADD	11
7-1 MONEY COST / VALUE CONSUMPTION Open file txt2009070100.....	11
7-2 MONEY REVENUE / VALUE CREATION Open file txt2009070200.....	11
7-3 MONEY PROFIT ... VALUADD Open file txt2009070300.....	11
7-4 CONCEPTS OF RETURN Open file txt2009080400.....	11
Chapter 8 - ABOUT DATA	11
8-1 DATA AT THE CENTER Open file txt2009080100.....	11
8-2 CHARACTERISTICS OF GOOD DATA Open file txt2009080200.....	11
8-3 PERMANENT, TRANSACTION AND SUMMARY DATA Open file txt2009080300.....	11
8-4 MEASUREMENT AND QUANTIFICATION Open file txt2009080400.....	11
8-5 FOCUS OF DATA IN TRUEVALUEMETRICS Open file txt2009080500.....	11
8-6 BASIC DATAFLOW Open file txt2009080600.....	11
8-7 EASY DATA Open file txt2009080700.....	11
8-8 SOME DATA DISTINCTIONS Open file txt2009080800.....	11
8-9 QUALITATIVE INFORMATION Open file txt2009080900.....	11
8-10 QUANTITATIVE INFORMATION Open file txt2009081000.....	11
8-11 MONEY NUMBERS Open file txt2009081100.....	11
8-12 VALUE NUMBERS Open file txt2009081200.....	11
8-13 WHERE ... THE SPATIAL ATTRIBUTE Open file txt2009081300.....	11
8-14 WHEN ... THE TIME ATTRIBUTE Open file txt2009081400.....	11
8-15 SOURCE ... THE PROVENANCE OF THE DATA Open file txt2009081500.....	12
8-16 KEEPING DATAFLOW COSTS LOW Open file txt2009081600.....	12
8-17 OTHER MATTERS TO CONSIDER Open file txt2009081700.....	12
Chapter 9 - ABOUT DATAFLOWS	12
9-1 DATAFLOWS Open file txt2009090100.....	12
9-2 TECHNOLOGY Open file txt2009090200.....	12
9-3 DATA ACQUISITION Open file txt2009090300.....	12
9-4 DATA ORGANIZATION Open file txt2009090400.....	12
9-5 DATA STORES Open file txt2009090500.....	12
Chapter 10 - ANALYSIS AND REPORTING - I (VARIOUS ELEMENTS)	12
10-1 THE PURPOSE OF ANALYSIS Open file txt2009100100.....	12
10-2 SPARE Open file txt2009100200.....	12
10-3 ANALYSIS ABOUT COST, PRICE AND VALUE Open file txt2009100300.....	12
10-4 ANALYSIS OF THE VALUE CHAIN Open file txt2009100400.....	12
10-5 ANALYSIS OF SUSTAINABILITY Open file txt2009100500.....	12
10-6 SPATIAL ANALYSIS Open file txt2009100600.....	12
10-7 TEMPORAL ANALYSIS Open file txt2009100700.....	12

10-8 VARIANCE ANALYSIS ... COMPARATIVE ANALYSIS	Open file txt2009100800.....	12
10-9 CAUSE AND EFFECT	Open file txt2009100900.....	12
10-10 DRILL-DOWN AND ROLL-UP	Open file txt2009101000.....	12
10-11 ANALYSIS FOR DECISION MAKING	Open file txt2009101100.....	12
10-12 ANALYSIS FOR OVERSIGHT	Open file txt2009101200.....	12
10-13 ANALYSIS FOR PLANNING	Open file txt2009101300.....	12
10-14 ANALYSIS ABOUT NEEDS	Open file txt2009101400.....	12
10-15 ANALYSIS ABOUT RESOURCES	Open file txt2009101500.....	12
10-16 BEHAVIOR OF COST AND VALUE	Open file txt2009101600.....	12
Chapter 11 - ANALYSIS AND REPORTING - II (BY REPORTING ENTITY)		12
11-1 THE REPORTING ENTITY ... REPORTING BOUNDARY	Open file txt2009110100	12
11-2 ANALYSIS OF AN ECONOMIC ACTIVITY	Open file txt2009110200.....	12
11-3 ANALYSIS OF A CORPORATE ORGANIZATION	Open file txt2009110300.....	12
11-4 ANALYSIS OF A NOT-FOR-PROFIT ORGANIZATION	Open file txt2003030400...12	
11-5 ANALYSIS OF CAPITAL MARKETS	Open file txt2009110500.....	12
11-6 ANALYSIS OF A NATIONAL ECONOMY	Open file txt2009110600.....	12
11-7 ANALYSIS FOR PEOPLE	Open file txt2009110700.....	12
11-8 ANALYSIS FOR A PLACE	Open file txt2009110800.....	12
11-9 ANALYSIS OF THE PLANET	Open file txt2009110900.....	12
11-10 ANALYSIS OF A PRODUCT	Open file txt2009111000.....	12
11-11 ANALYSIS OF THE GOVERNMENT	Open file txt2009111100.....	12
11-12 ANALYSIS OF A GOVERNMENT ENTITY	Open file txt2009111200.....	12
11-13 ANALYSIS OF PROJECT - CONSTRUCTION	Open file txt2009111300.....	12
11-14 ANALYSIS OF A PROJECT - DEVELOPMENT / IRDA	Open file txt2009111400..	13
11-15 ANALYSIS FOR A COMMERCIAL BANK	Open file txt2009111500.....	13
11-16 ANALYSIS FOR AN INVESTMENT BANK	Open file txt2009111600.....	13
11-17 ANALYSIS FOR AN INSURANCE COMPANY	Open file txt2009111700.....	13
11-18 ANALYSIS OF A MULTILATERAL ORGANIZATIONS	Open file txt2009111800..	13
Chapter 12 - ANALYSIS AND REPORTING - III (THEMATIC ISSUES)		13
12-1 ANALYSIS OF THEMATIC ISSUES	Open file txt2009120100.....	13
12-2 ANALYSIS OF WEALTH	Open file txt2009120200.....	13
12-3 ANALYSIS OF COST	Open file txt2009120300.....	13
12-4 ANALYSIS OF PRICE	Open file txt2009120400.....	13
12-5 ANALYSIS OF VALUE	Open file txt2009120500.....	13
12-6 ANALYSIS OF COST, PRICE AND VALUE	Open file txt2009120600.....	13
12-7 ANALYSIS OF IMPACT	Open file txt2009120700.....	13
12-8 ANALYSIS OF FUND FLOWS	Open file txt2009120800.....	13
12-9 ANALYSIS OF PROCESS	Open file txt2009120900.....	13
12-10 ANALYSIS OF A VALUE CHAIN	Open file txt2009121000.....	13
12-11 ANALYSIS OF PRODUCTIVITY	Open file txt2009121100.....	13
12-12 ANALYSIS OF RISK	Open file txt2009121200.....	13
12-13 ANALYSIS OF QUALITY OF LIFE	Open file txt2009121300.....	13
Chapter 13 - ANALYSIS AND REPORTING - IV (SECTOR PERSPECTIVE)		13
13-1 ANALYSIS FROM THE SECTOR PERSPECTIVE	Open file txt2003040100.....	13
13-2 HEALTH	Open file txt2009130100.....	13

MULTI DIMENSION IMPACT ACCOUNTING (MDIA)

The TrueValueMetrics Book

13-3 EDUCATION Open file txt2009130100.....	13
13-4 AGRICULTURE Open file txt2009130300.....	13
13-5 FISHERIES Open file txt2009130300.....	13
13-6 FORESTRY Open file txt2009130300.....	13
13-7 INFRASTRUCTURE Open file txt2009130500.....	13
13-8 Activities Open file txt2006070400.....	13
13-9 Where To Engage? Open file txt2006070100.....	13
13-10 Communities Open file txt2006070200.....	13
13-11 Organizations Open file txt2006070300.....	13
13-12 Sectors Open file txt2006070500.....	13
13-13 Individuals and Families Open file txt2006070600.....	13
Chapter 14 - PEOPLE	13
14-1 A PEOPLE CENTRIC SYSTEM Open file 2001050100.....	13
14-2 WHAT PEOPLE NEED Open file 2001050100.....	14
14-3 WHAT PEOPLE CAN DO FOR THEMSELVES Open file 2001050100.....	14
14-4 WHAT PEOPLE CAN DO FOR OTHERS Open file 2001050100.....	14
Chapter 15 - PLACE	14
15-1 A PLACE CENTRIC SYSTEM Open file 2001050100.....	14
15-2 THE STATE OF THE PLACE Open file 2001050100.....	14
15-3 PROGRESS AND PERFORMANCE Open file 2001050100.....	14
Chapter 16 - PLANET	14
16-1 PLANET ... ULTIMATE LIMITING FACTOR Open file 2001050100.....	14
Chapter 17 - RESOURCES ... HUMAN	14
17-1 HUMAN RESOURCE OVERVIEW Open file 2001040100.....	14
17-2 HUMAN RESOURCES Open file 2001050100.....	14
17-3 KNOWLEDGE / KNOW HOW Open file 2001050200.....	14
Chapter 18 - RESOURCES ... FINANCIAL	14
18-1 FINANCIAL RESOURCE OVERVIEW Open file 2001040100.....	14
18-2 MONEY CAPITAL Open file 2001040500.....	14
18-3 SOCIAL IMPACT CAPITAL Open file 2001040600.....	14
Chapter 19 - RESOURCES ... MATERIAL	14
19-1 MATERIAL RESOURCE OVERVIEW Open file 2001050100.....	14
19-2 PHYSICAL RESOURCES – INFRASTRUCTURE Open file 2001040200.....	14
19-3 PHYSICAL RESOURCES - PRODUCTION EQUIPMENT Open file 2001040300... 14	
19-4 WORKING CAPITAL Open file 2001040400.....	14
Chapter 20 - RESOURCES ... NATURAL	14
20-1 NATURAL RESOURCES OVERVIEW Open file 2001050300.....	15
20-2 NATURAL RESOURCES – SUN Open file 2001050900.....	15
20-3 NATURAL RESOURCES – LIFE Open file 2001050300.....	15
20-4 NATURAL RESOURCES – WATER Open file 2001050600.....	15
20-5 NATURAL RESOURCES – AIR/ATMOSPHERE Open file 2001050800.....	15
20-6 NATURAL RESOURCES – FOSSIL Open file 2001050400.....	15
20-7 NATURAL RESOURCES – MINERAL Open file 2001050500.....	15
20-8 NATURAL RESOURCES – LAND Open file 2001050700.....	15
Chapter 21 - RESOURCES ... INSTITUTIONAL	15
21-1 ENABLING ENVIRONMENT ... OVERVIEW Open file 2001060100.....	15

MULTI DIMENSION IMPACT ACCOUNTING (MDIA)

The TrueValueMetrics Book

21-2 RULE OF LAW Open file 2001060200.....	15
21-3 GOVERNANCE Open file 2001060300.....	15
21-4 ORGANIZATIONS Open file 2001060400.....	15
21-5 TECHNICAL KNOWLEDGE Open file 2001060500.....	15
Chapter 22 - USING TRUEVALUEMETRICS	15
22-1 Dataflows From Anyone ... Anywhere Open file txt2006080100.....	15
22-2 Getting Data About Community Open file txt2006080200.....	15
22-3 Establishing Standard Values Open file txt2006080300.....	15
22-4 Data About People Open file txt2006080400.....	15
22-5 Mobilizing Resources Open file txt2006080500.....	15
22-6 Some Last Thoughts Open file txt2006080600.....	15
ANNEX 1 - About People	15
A1-1 ABOUT PETER BURGESS, THE AUTHOR Open file 2009A10100.....	15
ANNEX 2 ... Some Examples of Value Chains	15
999 VALUE CHAIN - MISC TEXT TO BE ORGANIZED Open file txt2003090999.....	15
A2-5 VALUE CHAIN - OIL AND GAS Open file txt2003090500.....	15
A2-6 VALUE CHAIN - COFFEE Open file txt2003090600.....	15
A2-7 VALUE CHAIN - HOUSING Open file txt2003090700.....	15
ANNEX 3 ... Some Examples of Purpose	16
A3-1 OVERVIEW OF PURPOSE Open file txt2003A020100.....	16
ANNEX 4 ... Some Examples of Cost Behavior by Sector	16
A4-1 OVERVIEW OF THE ELEMENTS OF COST BEHAVIOR Open file txt2003A030100.....	16
ANNEX 5 - Some Examples of Reports	16
4-2 A CORPORATE BUSINESS ORGANIZATION Open file txt2003040200.....	16
4-3 A GOVERNMENT / GOVERNMENT AGENCY Open file txt2003040300.....	16
4-4 A NOT-FOR-PROFIT ORGANIZATION Open file txt2003040400.....	16
4-5 THE CAPITAL MARKETS Open file txt2003040500.....	16
4-6 REPORTING FOR THE NATIONAL ECONOMY Open file txt2003040600.....	16
4-7 REPORTING FOR PEOPLE Open file txt2003040700.....	16
4-8 REPORTING FOR A PLACE Open file txt2003040800.....	16
4-9 REPORTING FOR THE PLANET Open file txt2003040900.....	16
4-10 A PRODUCT Open file txt2003041000.....	16
4-11 AN ISSUE Open file txt2003041100.....	16
4-12 REPORTING ABOUT SUSTAINABILITY Open file txt2003041200.....	16
4-13 REPORTING ABOUT WEALTH Open file txt2003041300.....	16
CONTACT.....	17
Founder / CEO ... TrueValueMetrics.....	17
Mailing Address:	17
Internet/communications footprint.....	17
Print on Demand Books:	17

TrueValueMetrics

ACTION INFORMATION FOR ALL OF SOCIETY

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

Metrics about Impact on People, Place, Planet and Profit

Background

The conventional wisdom in some circles is that the purpose of business is to make profit, and if a business makes profit, then there will be an optimization of the economy and the maximum of benefit for society. This is the basic premise of the Adam Smith argument for a laissez faire market economy, and it has worked better for most of the last three hundred years than the alternatives.

The modern version of this argument is that business has to optimize its performance relative to the interest of the owners ... the stockholders. Some executives have argued that to do anything else is a breach of trust and executives could be held accountable in law for their actions.

This idea has been challenged. Whether or not the law requires optimization of business for the benefit of stockholders, there are initiatives to make it clear that the 'purpose' of the business is to make a contribution to society using the resources of the business. One such initiative in the United States is the B Corp movement, which specifically has articles in the Bye Laws to ensure that social benefit is a legitimate goal of the business.

Whether or not there is a problem in law to do things that are valuable for society ... for people and planet ... the metrics of state, progress and performance may be structured so that it is possible to see what is going on and understand the implications.

TO DO ... Complete this paper

This paper will be complete when it describes the data and the framework with enough clarity to make it possible for systems architects to use it to design the data flow and analysis processes.

1-1 CONTENTS

This file facilitates navigation and contains brief descriptions of the chapters

Open file [txt20090003](#)

1-2 SUMMARY OF CHAPTERS

This file is a simple summary of the Chapters

Open file [txt20090003a](#)

Chapter 1 INTRODUCTION, BACKGROUND, CONTEXT

This chapter answers some key questions. Why is this book being written? What does the writer hopes to achieve? It is time to make changes. It is time to do things differently so that there is sustainable progress. It is time for a paradigm shift. These are important issues ... this book is a starting point.

1-1 WHY THIS BOOK? [Open file txt2009010100](#)

1-2 THE HISTORICAL CONTEXT [Open file txt2009010200](#)

1-3 COMPLEX CHAOTIC WORLD [Open file txt2009010300](#)

1-4 MASSIVE DISCONTENT [Open file txt2009010400](#)

Chapter 2 SYSTEMIC DYSFUNCTION

This chapter suggest how it is that a world with so much potential delivers so little and at such a huge cost in terms of human misery and environmental degradation. This is not the way things need to be, there is systemic dysfunction.

2-1 WHY SO MUCH DISCONTENT [Open file txt2009020100](#)

2-2 A SYSTEMIC PROBLEM [Open file txt2009020200](#)

2-3 INFORMATION FLOWS [Open file txt2009020300](#)

2-4 INACCESSIBLE DATA [Open file txt2009020400](#)

2-5 DECLINE OF PROFESSIONALISM [Open file txt2009020500](#)

2-6 ACCOUNTING AND FINANCIAL CONTROL [Open file txt2009020600](#)

2-7 POWERFUL CONSTRAINTS [Open file txt2009020700](#)

2-8 MISAPPROPRIATION OF MONEY [Open file txt2009020800](#)

2-9 OUTDATED INTERACTION [Open file txt2009020900](#)

2-10 TRANSPARENCY AND ACCOUNTABILITY [Open file txt2009021000](#)

2-11 RACE TO THE BOTTOM [Open file txt2009021100](#)

2-12 FAILED ACCOUNTING [Open file txt2009021200](#)

2-13 INTERNATIONAL DEVELOPMENT EXCUSES [Open file txt2009021300](#)

2-14 WRONG USE OF AUDIT AND Igs [Open file txt2009021400](#)

2-15 WRONG USE OF GOVERNMENT IMPLEMENTATION [Open file txt2009021500](#)

2-16 INSTITUTIONAL CONSTRAINTS [Open file txt2009021600](#)

2-17 WRONG SCALE [Open file txt2009021700](#)

2-18 THE PROFIT MAXIMIZING AGENDA [Open file txt2009021800](#)

2-19 BAD DECISIONS [Open file txt2009021900](#)

2-20 WRONG METRICS [Open file txt2009022000](#)

2-21 NGOs [Open file txt2009022100](#)

2-22 BAD BANKING AND FINANCE [Open file txt2009022200](#)

2-23 BAD GOVERNANCE [Open file txt2009022300](#)

2-24 GEO POLITICS [Open file txt2009022400](#)

2-10 BRIBERY AND CORRUPTION [Open file txt2009021000](#)

2-25 CORPORATE CORRUPTION [Open file txt2009022500](#)

2-26 GOVERNMENT CORRUPTION [Open file txt2009022600](#)

- 2-27 GOVERNMENT CORRUPTION Open file txt2009022700
- 2-28 PETTY CORRUPTION Open file txt2009022800
- 2-29 SINGLE SECTOR FOCUS Open file txt2009022900
- 2-30 MUCH TALK ... LITTLE WALK Open file txt2009023000
- 2-31 CORPORATE PROFIT ... SOCIAL PAIN Open file txt2009023100
- 2-32 DYSFUNCTIONAL MARKETS Open file txt2009023200
- 2-33 MILITARY INDUSTRIAL PROFITS Open file txt2009023300
- 2-34 DISTRIBUTION OF WEALTH Open file txt2009023400
- 2-35 MONEY BANKING AND FINANCE Open file txt2009023500
- 2-36 YOUTH EDUCATION AND UNEMPLOYMENT Open file txt2009023600
- 2-37 VALUE DESTRUCTION Open file txt2009023700
- 2-38 TRADE FLOWS Open file txt2009023800
- 2-39 THE BUSINESS OF HEALTH Open file txt2009023900
- 2-40 MIGRATION ... HUMAN TRAFICKING Open file txt2009024000
- 2-41 FAMINE Open file txt2009024100

Chapter 3. THERE ARE WAYS FORWARD

There are ways forward ... not one, but many. A single silver bullet is not the right approach ... rather there needs to be a use of resources that gets the most value for the society as possible. The way forward has several main components: more meaningful development data and metrics, a focus on community scale initiatives

- 3-1 MANY WAYS FORWARD Open file txt2009030100
- 3-2 AMAZING IT Open file txt2009030200
- 3-2 AMAZING SCIENCE FOR ENGINEERING Open file txt2009030200
- 3-2 AMAZING SCIENCE FOR MEDICINE Open file txt2009030200
- 3-2 BIG DATA AND OLAP FOR DECISIONS Open file txt2009030200
- 3-3 THE INFORMATION DIMENSION Open file txt2009030300
- 3-4 PEOPLE FOCUS INITIATIVES Open file txt2009030400
- 3-5 COMMUNITY FOCUS INITIATIVES Open file txt2009030500
- 3-6 MULTI-SECTOR INITIATIVES Open file txt2009030600
- 3-7 COMPLEMENTARY CURRENCY Open file txt2009030700
- 3-8 STOP VALUE DESTRUCTION Open file txt2009030800
- 3-9 PURSUIT OF HAPPINESS Open file txt2009030900
- 3-10 THE SUSTAINABLE SOCIETY Open file txt2009031000
- 3-11 WHY TRUEVALUOMETRICS IS NEEDED Open file txt2009031100
- 3-12 WHAT WILL BE THE IMPACT Open file txt2009031300
- 3-19 BETTER WAY FUND FLOWS Open file txt2009031900

Chapter 4 - MORE MEANINGFUL METRICS

This chapter is about metrics, and how the way the game is scored will change the way the game is played ... in this case, the game is life itself. Nothing could be more important.

- 4-1 MEASURE WHAT MATTERS Open file txt2009040100
- 4-2 DATA, DECISIONS AND FEEDBACK LOOP Open file txt2009040200
- 4-3 FEEDBACK FOR CONTINUOUS IMPROVEMENT Open file txt2009040300
- 4-4 COMPREHENSIVE FRAMEWORK Open file txt2009040400
- 4-5 REPORTING Open file txt2009040500

Chapter 5 - ACCOUNTING'S KEY CONCEPTS

This chapter describes the key concepts of accountancy and how these may be applied for people, place and planet as well as for profit.

- 5-1 THE DOUBLE ENTRY PRINCIPLE Open file txt2009050100
- 5-2 FINANCIAL REPORTING Open file txt2009050200
- 5-3 ACCOUNTING FOR IMPACT Open file txt2009050300
- 5-4 COST ACCOUNTING Open file txt2009050400
- 5-5 COST, PRICE AND VALUE Open file txt2009050500
- 5-6 QUANTIFYING VALUE Open file txt2009050600
- 5-7 TVM VALUE ANALYSIS Open file txt2009050700
- 5-8 STANDARDS AND VARIANCES Open file txt2009050800
- 5-9 VALUE CHAIN ACCOUNTING Open file txt2009050900
- 5-10 CONSOLIDATION ACCOUNTING Open file txt2009051000
- 5-11 ACCRUAL VERSUS CASH BASIS ACCOUNTING Open file txt2009051100
- 5-12 MANAGEMENT ACCOUNTING Open file txt2009051200
- 5-13 ECONOMIC VALUE ADDING (EVA) Open file txt2009051300
- 5-14 COMPARATIVE ANALYSIS Open file txt2009051400
- 5-15 CONCEPTS FROM OTHER DISCIPLINES Open file txt2009051500

Chapter 6 - STATE, PROGRESS AND PERFORMANCE

This chapter explains the connections between state, progress and performance, how they are similar to the core business accounting idea of balance sheet and profit and loss account

- 6-1 STATE ... THE VALUE BALANCE SHEET Open file txt2009060100
- 6-2 PROGRESS ... CHANGE OF STATE Open file txt2009060200
- 6-3 PERFORMANCE ... IMPACT ANALYSIS, VALUE ANALYSIS Open file txt2009060300

Chapter 7 - MONEY PROFIT VERSUS VALUADD

This chapter goes into more detail about the key differences between Money Profit Accountancy and Valuadd Accountancy. Some of this difference is due to the way the 'reporting boundary' is defined and how this changes perception of performance.

- 7-1 MONEY COST / VALUE CONSUMPTION Open file txt2009070100
- 7-2 MONEY REVENUE / VALUE CREATION Open file txt2009070200
- 7-3 MONEY PROFIT ... VALUADD Open file txt2009070300
- 7-4 CONCEPTS OF RETURN Open file txt2009080400

Chapter 8 - ABOUT DATA

This chapter is about data, all its characteristics and attributes. Data has to be at the center of everything, but the data have to be about fact and reality and not merely a screen created by the rich and powerful.

- 8-1 DATA AT THE CENTER Open file txt2009080100
- 8-2 CHARACTERISTICS OF GOOD DATA Open file txt2009080200
- 8-3 PERMANENT, TRANSACTION AND SUMMARY DATA Open file txt2009080300
- 8-4 MEASUREMENT AND QUANTIFICATION Open file txt2009080400
- 8-5 FOCUS OF DATA IN TRUEVALUOMETRICS Open file txt2009080500
- 8-6 BASIC DATAFLOW Open file txt2009080600
- 8-7 EASY DATA Open file txt2009080700
- 8-8 SOME DATA DISTINCTIONS Open file txt2009080800
- 8-9 QUALITATIVE INFORMATION Open file txt2009080900
- 8-10 QUANTITATIVE INFORMATION Open file txt2009081000
- 8-11 MONEY NUMBERS Open file txt2009081100
- 8-12 VALUE NUMBERS Open file txt2009081200
- 8-13 WHERE ... THE SPATIAL ATTRIBUTE Open file txt2009081300
- 8-14 WHEN ... THE TIME ATTRIBUTE Open file txt2009081400

- 8-15 SOURCE ... THE PROVENANCE OF THE DATA Open file txt2009081500
- 8-16 KEEPING DATAFLOW COSTS LOW Open file txt2009081600
- 8-17 OTHER MATTERS TO CONSIDER Open file txt2009081700

Chapter 9 - ABOUT DATAFLOWS

This chapter is about dataflows, where data come from and where they must go.

- 9-1 DATAFLOWS Open file txt2009090100
- 9-2 TECHNOLOGY Open file txt2009090200
- 9-3 DATA ACQUISITION Open file txt2009090300
- 9-4 DATA ORGANIZATION Open file txt2009090400
- 9-5 DATA STORES Open file txt2009090500

Chapter 10 - ANALYSIS AND REPORTING - I (VARIOUS ELEMENTS)

This chapter is about the ways analysis may be done including a valuadd component as well as money profit. It shows how the basic money accounting framework is used and how the perspective of people, place and planet changes the measured outcomes.

- 10-1 THE PURPOSE OF ANALYSIS Open file txt2009100100
- 10-2 SPARE Open file txt2009100200
- 10-3 ANALYSIS ABOUT COST, PRICE AND VALUE Open file txt2009100300
- 10-4 ANALYSIS OF THE VALUE CHAIN Open file txt2009100400
- 10-5 ANALYSIS OF SUSTAINABILITY Open file txt2009100500
- 10-6 SPATIAL ANALYSIS Open file txt2009100600
- 10-7 TEMPORAL ANALYSIS Open file txt2009100700
- 10-8 VARIANCE ANALYSIS ... COMPARATIVE ANALYSIS Open file txt2009100800
- 10-9 CAUSE AND EFFECT Open file txt2009100900
- 10-10 DRILL-DOWN AND ROLL-UP Open file txt2009101000
- 10-11 ANALYSIS FOR DECISION MAKING Open file txt2009101100
- 10-12 ANALYSIS FOR OVERSIGHT Open file txt2009101200
- 10-13 ANALYSIS FOR PLANNING Open file txt2009101300
- 10-14 ANALYSIS ABOUT NEEDS Open file txt2009101400
- 10-15 ANALYSIS ABOUT RESOURCES Open file txt2009101500
- 10-16 BEHAVIOR OF COST AND VALUE Open file txt2009101600

Chapter 11 - ANALYSIS AND REPORTING - II (BY REPORTING ENTITY)

This chapter describes how the focus of analysis influences the conclusions. In achieving better quality of life, impact on people, place and planet is as important as profit for the organization and its investors.

- 11-1 THE REPORTING ENTITY ... REPORTING BOUNDARY Open file txt2009110100
- 11-2 ANALYSIS OF AN ECONOMIC ACTIVITY Open file txt2009110200
- 11-3 ANALYSIS OF A CORPORATE ORGANIZATION Open file txt2009110300
- 11-4 ANALYSIS OF A NOT-FOR-PROFIT ORGANIZATION Open file txt2003030400
- 11-5 ANALYSIS OF CAPITAL MARKETS Open file txt2009110500
- 11-6 ANALYSIS OF A NATIONAL ECONOMY Open file txt2009110600
- 11-7 ANALYSIS FOR PEOPLE Open file txt2009110700
- 11-8 ANALYSIS FOR A PLACE Open file txt2009110800
- 11-9 ANALYSIS OF THE PLANET Open file txt2009110900
- 11-10 ANALYSIS OF A PRODUCT Open file txt2009111000
- 11-11 ANALYSIS OF THE GOVERNMENT Open file txt2009111100
- 11-12 ANALYSIS OF A GOVERNMENT ENTITY Open file txt2009111200
- 11-13 ANALYSIS OF PROJECT - CONSTRUCTION Open file txt2009111300

- 11-14 ANALYSIS OF A PROJECT - DEVELOPMENT / IRDA Open file txt2009111400
- 11-15 ANALYSIS FOR A COMMERCIAL BANK Open file txt2009111500
- 11-16 ANALYSIS FOR AN INVESTMENT BANK Open file txt2009111600
- 11-17 ANALYSIS FOR AN INSURANCE COMPANY Open file txt2009111700
- 11-18 ANALYSIS OF A MULTILATERAL ORGANIZATIONS Open file txt2009111800

Chapter 12 - ANALYSIS AND REPORTING - III (THEMATIC ISSUES)

This chapter describes how the focus of analysis influences the conclusions. In achieving better quality of life, all the thematic issues should be looked at not only for their immediate performance, but also taking into account the broader impact on people, place and planet.

- 12-1 ANALYSIS OF THEMATIC ISSUES Open file txt2009120100
- 12-2 ANALYSIS OF WEALTH Open file txt2009120200
- 12-3 ANALYSIS OF COST Open file txt2009120300
- 12-4 ANALYSIS OF PRICE Open file txt2009120400
- 12-5 ANALYSIS OF VALUE Open file txt2009120500
- 12-6 ANALYSIS OF COST, PRICE AND VALUE Open file txt2009120600
- 12-7 ANALYSIS OF IMPACT Open file txt2009120700
- 12-8 ANALYSIS OF FUND FLOWS Open file txt2009120800
- 12-9 ANALYSIS OF PROCESS Open file txt2009120900
- 12-10 ANALYSIS OF A VALUE CHAIN Open file txt2009121000
- 12-11 ANALYSIS OF PRODUCTIVITY Open file txt2009121100
- 12-12 ANALYSIS OF RISK Open file txt2009121200
- 12-13 ANALYSIS OF QUALITY OF LIFE Open file txt2009121300

Chapter 13 - ANALYSIS AND REPORTING - IV (SECTOR PERSPECTIVE)

The sector perspective is useful because it is here that there are technical experts who have an understanding of what is possible within the sector. The history of 'silo' analysis must be avoided in order to have the sector performance enhance the overall socio-economic performance of society.

- 13-1 ANALYSIS FROM THE SECTOR PERSPECTIVE Open file txt2003040100
- 13-2 HEALTH Open file txt2009130100
- 13-3 EDUCATION Open file txt2009130100
- 13-4 AGRICULTURE Open file txt2009130300
- 13-5 FISHERIES Open file txt2009130300
- 13-6 FORESTRY Open file txt2009130300
- 13-7 INFRASTRUCTURE Open file txt2009130500
- 13-8 Activities Open file txt2006070400
- 13-9 Where To Engage? Open file txt2006070100
- 13-10 Communities Open file txt2006070200
- 13-11 Organizations Open file txt2006070300
- 13-12 Sectors Open file txt2006070500
- 13-13 Individuals and Families Open file txt2006070600

Chapter 14 - PEOPLE

Resources are both money and material AND natural. This second section of resources address the following: human resources, knowledge and know-how, social impact capital, and a range of natural resources

- 14-1 A PEOPLE CENTRIC SYSTEM Open file 2001050100

14-2 WHAT PEOPLE NEED Open file 2001050100

14-3 WHAT PEOPLE CAN DO FOR THEMSELVES Open file 2001050100

14-4 WHAT PEOPLE CAN DO FOR OTHERS Open file 2001050100

Chapter 15 - PLACE

Resources are both money and material AND natural. This second section of resources address the following: human resources, knowledge and know-how, social impact capital, and a range of natural resources

15-1 A PLACE CENTRIC SYSTEM Open file 2001050100

15-2 THE STATE OF THE PLACE Open file 2001050100

15-3 PROGRESS AND PERFORMANCE Open file 2001050100

Chapter 16 - PLANET

Resources are both money and material AND natural. This second section of resources address the following: human resources, knowledge and know-how, social impact capital, and a range of natural resources

16-1 PLANET ... ULTIMATE LIMITING FACTOR Open file 2001050100

Chapter 17 - RESOURCES ... HUMAN

Resources are both money and material AND natural. This first section of resources address the following: financial capital, physical infrastructure, production equipment, working capital and so forth

17-1 HUMAN RESOURCE OVERVIEW Open file 2001040100

17-2 HUMAN RESOURCES Open file 2001050100

17-3 KNOWLEDGE / KNOW HOW Open file 2001050200

Chapter 18 - RESOURCES ... FINANCIAL

Resources are both money and material AND natural. This first section of resources address the following: financial capital, physical infrastructure, production equipment, working capital and so forth

18-1 FINANCIAL RESOURCE OVERVIEW Open file 2001040100

18-2 MONEY CAPITAL Open file 2001040500

18-3 SOCIAL IMPACT CAPITAL Open file 2001040600

Chapter 19 - RESOURCES ... MATERIAL

Resources are both money and material AND natural. This second section of resources address the following: human resources, knowledge and know-how, social impact capital, and a range of natural resources

19-1 MATERIAL RESOURCE OVERVIEW Open file 2001050100

19-2 PHYSICAL RESOURCES – INFRASTRUCTURE Open file 2001040200

19-3 PHYSICAL RESOURCES - PRODUCTION EQUIPMENT Open file 2001040300

19-4 WORKING CAPITAL Open file 2001040400

Chapter 20 - RESOURCES ...NATURAL

Resources are both money and material AND natural. This second section of resources address the following: human resources, knowledge and know-how, social impact capital, and a range of natural resources

- 20-1 NATURAL RESOURCES OVERVIEW** Open file 2001050300
- 20-2 NATURAL RESOURCES – SUN** Open file 2001050900
- 20-3 NATURAL RESOURCES – LIFE** Open file 2001050300
- 20-4 NATURAL RESOURCES – WATER** Open file 2001050600
- 20-5 NATURAL RESOURCES – AIR/ATMOSPHERE** Open file 2001050800
- 20-6 NATURAL RESOURCES – FOSSIL** Open file 2001050400
- 20-7 NATURAL RESOURCES – MINERAL** Open file 2001050500
- 20-8 NATURAL RESOURCES – LAND** Open file 2001050700

Chapter 21 - RESOURCES ... INSTITUTIONAL

What is the enabling environment? It is a lot more than just governance and government, the law and regulation? It is also the infrastructure and the social services like health and education, and the financial services. The enabling environment may also be a major constraint on the socio-economic progress of the community. What is the underlying productivity of the community. If the community is surplus producing it can go forward and improve its quality of life ... otherwise it cannot. The concept is simple ... and explains the endemic economic and development failure that is pervasive on the planet.

- 21-1 ENABLING ENVIRONMENT ... OVERVIEW** Open file 2001060100
- 21-2 RULE OF LAW** Open file 2001060200
- 21-3 GOVERNANCE** Open file 2001060300
- 21-4 ORGANIZATIONS** Open file 2001060400
- 21-5 TECHNICAL KNOWLEDGE** Open file 2001060500

Chapter 22 - USING TRUEVALUEMETRICS

This chapter is about developing and deploying a new system of metrics. For some readers this may be the only chapter they bother with ... so it aims to be practical while having enough of the driving concept of TVM Value Accountancy embedded in the practical guidance.

- 22-1 Dataflows From Anyone ... Anywhere** Open file txt2006080100
- 22-2 Getting Data About Community** Open file txt2006080200
- 22-3 Establishing Standard Values** Open file txt2006080300
- 22-4 Data About People** Open file txt2006080400
- 22-5 Mobilizing Resources** Open file txt2006080500
- 22-6 Some Last Thoughts** Open file txt2006080600

ANNEX 1 - About People

This chapter is a primer on how TVM can be used by anyone anywhere. For some readers this may be the only chapter they bother with ... so it aims to be practical while having enough of the driving concept of TVM embedded in the practical guidance.

- A1-1 ABOUT PETER BURGESS, THE AUTHOR** Open file 2009A10100

ANNEX 2 ... Some Examples of Value Chains

This section includes some examples of value chains

- 999 VALUE CHAIN - MISC TEXT TO BE ORGANIZED** Open file txt2003090999
- A2-5 VALUE CHAIN - OIL AND GAS** Open file txt2003090500
- A2-6 VALUE CHAIN - COFFEE** Open file txt2003090600
- A2-7 VALUE CHAIN - HOUSING** Open file txt2003090700

ANNEX 3 ... Some Examples of Purpose

This section includes some examples of purpose from different types of economic activity

A3-1 OVERVIEW OF PURPOSE **Open file txt2003A020100**

ANNEX 4 ... Some Examples of Cost Behavior by Sector

This section includes some examples of cost behavior from a diverse range of sectors

A4-1 OVERVIEW OF THE ELEMENTS OF COST BEHAVIOR **Open file txt2003A030100**

ANNEX 5 - Some Examples of Reports

This section contains material to help with the development of reports for different segments of society and the economy. There are common elements, but also some key items that are specific to different situations.

4-2 A CORPORATE BUSINESS ORGANIZATION **Open file txt2003040200**

4-3 A GOVERNMENT / GOVERNMENT AGENCY **Open file txt2003040300**

4-4 A NOT-FOR-PROFIT ORGANIZATION **Open file txt2003040400**

4-5 THE CAPITAL MARKETS **Open file txt2003040500**

4-6 REPORTING FOR THE NATIONAL ECONOMY **Open file txt2003040600**

4-7 REPORTING FOR PEOPLE **Open file txt2003040700**

4-8 REPORTING FOR A PLACE **Open file txt2003040800**

4-9 REPORTING FOR THE PLANET **Open file txt2003040900**

4-10 A PRODUCT **Open file txt2003041000**

4-11 AN ISSUE **Open file txt2003041100**

4-12 REPORTING ABOUT SUSTAINABILITY **Open file txt2003041200**

4-13 REPORTING ABOUT WEALTH **Open file txt2003041300**

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