State of the art of circular materials accounts

This study analyses the state of the art of the circular material flow, with the aim of providing a basis for researchers and policy makers in researching this topic.

Due to the relative novelty of the topic, the research showed a still modest number of results, some of which have been analysed and reported in this study.

The work focused on the Economy Wide - Material Flow Accounts (EW-MFA) methodology developed by EUROSTAT and OECD. We started by analysing the OECD and EUROSTAT guides and documents on the subject, highlighting their main contents.

We then proceeded with a focus on the EW-MFA and the Sankey Diagram representation method, which is particularly useful for visualising the results of the methodology.

The third section is the literature search that investigated the use of the EW-MFA, and the Sankey Diagrams in the EW-MFA, in the scientific literature.

The use of the methodology in different contexts was noted, although still limited by the novelty of the topic.