
#ChooseUL
UNIVERSITY OF LIMPOPO
11 April 2026
09h00
Onkgopotse Tiro Hall,
University of Limpopo
FACULTY OF MANAGEMENT AND LAW
DOCTOR OF COMMERCE
Malatji Segopotje Evonia
UL
Finding solutions for Africa

CITATION

In her thesis, **titled A Framework For The Effect Of Environmental Management Accounting Costing Techniques On Water, Energy And Financial Liquidity In South African Manufacturing Companies,** she empirically analysed the efficacy of corporate environmental accounting costing techniques on financial liquidity and reductions in water and energy consumption. Applying the multivariate regression technique to the analysis of secondary and primary data from twelve manufacturing companies, she found that the implementation of Life Cycle Costing enhances significant reductions in corporate water and energy consumption. She also found that corporate applications of Activity-Based Costing, Material Flow Cost Accounting and Life Cycle Costing improve short and long-term financial liquidity. She contributes significantly to sustainability accounting by developing a framework which would assist managers in achieving a balanced sustainable objective of improved corporate financial liquidity and reductions in energy and water consumption.