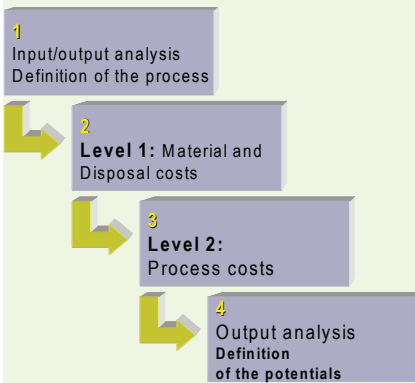




Waste & Resource Management

Non Product Costing (NPC)



Course of a NPC project

In NON PRODUCT COSTING project costs for waste, sewage and used air (Non Products) are calculated. In that way the potentials of the cost reduction can be detected.

The costs for the waste in an electronic company (approx. 109 mill. € sales volume) were calculated with 36.336 €, for example. With NON PRODUCT COSTING the actual waste costs of the company are calculated with 1,2 mill. €.

Unlike the usual calculation the NON PRODUCT COSTING contains in addition to the disposal costs also the purchase costs and the process costs (energy, staff, maintenance etc.).

This approach creates a completely new initial situation for improvement projects to reduce the costs of waste, sewage and discharged air.

Benefits

- Cost reduction
- Increase of the resource efficiency
- Real cost account of internal processes
- Improved decision basis for investment
- Improved controlling
- Improved product planning
- Staff awareness by a transparent cost account

denkstatt offers consulting and technical support for the following steps:

- Selection of an efficient project team with representatives from the relevant areas
- Process definition and enquiry of all relevant input/output currents (material and energy)
- Appointment of the material and disposal costs for all important Non Products
- Calculation of the costs for energy, staff and maintenance which can be assigned to the Non Products
- Analysis of the results:
Identification of the „most expensive“ Non Products and most important saving potentials
Development of improvement projects
- Integration of the substance flow cost approach into the controlling

References

Borealis AG, location Schwechat, 1999 („ECO-ALIS“), EU-Project (Life) 1999/2000 „Environmental cost accounting in industry companies“, Upper Austria TKV, Regau, 2000, Krems Chemie AG, Krems, 2000, Funder fiber boards, St. Veit, 2000, OMV, tank farm St. Valentin, 2000/2001