

O NOUĂ COMPONENTĂ A COSTULUI CICLULUI DE VIAȚĂ AL PRODUSELOR

A NEW COMPONENT OF PRODUCTS LIFE CYCLE COST

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Abstract: The life cycle costing process includes identification of items to be monitored, identification of the cost structure, definition of links to estimate costs and establishing a method for formulating life cycle costs. The structure of cost items will always depend on the nature of the product and it should always facilitate life cycle cost analysis. The cost items monitored include all costs incurred in relation to manufacturing of a product until its disposal at the end of its life cycle; the total manufacturing expenses include cost of goods sold, operating and non-operating expenses and income taxes. Work shows how the material process selection decisions are difficult due to several reasons, and it introduces new costs that must be considered.

Keywords: industrial products, life cycle, costs.