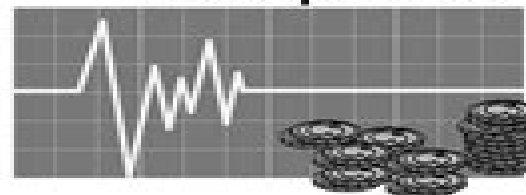


## Chapter 8

# Measuring Life-Cycle Costs



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### QUESTIONS

- 8-1** The total-life-cycle costing approach is a comprehensive way for managers to understand and manage costs through a product's design, development, manufacturing, marketing, distribution, maintenance, service, and disposal stages. It refers to the process of managing all costs along the value chain. Using this approach can lead to substantial cost savings. By some estimates, 80-85% of a product's total life costs are committed by decisions made in the RD&E stage, underscoring the importance of managing all costs along the value chain.
- 8-2** The three major stages of the total-life-cycle costing approach are (1) research, development and engineering (RD&E), (2) manufacturing, and (3) post-sale service and disposal.
- 8-3** **Committed costs** are those that the organization agrees must be set aside (or committed) to cover product costs through the three major stages of the life cycle. **Costs incurred** are the actual costs that the organization has paid out over the three major stages of the product life cycle.
- 8-4** The three substages of the RD&E stage are (1) using market research to assess emerging customer needs that lead to idea generation for new products, (2) product design, during which scientists and engineers develop the technical aspects of the product, and (3) product development, during which the company creates the features critical to customer satisfaction and designs prototypes, production processes, and any special tooling required.
- 8-5** During the post-sale service and disposal stage, organizations have to consider both the costs involved in providing service to products as soon as they are in the hands of customers, as well as the costs of ultimately disposing of the product. The following three substages typically occur during this stage: (1) rapid growth from the first time the product is shipped

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**Katrin Zwirgmaier**



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