

## Bilder Aus Den Geistigen Leben Unserer Zeit (3)



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 64 pages. Original publisher: Washington, D. C. : U. S. Environmental Protection Agency, 1997. OCLC Number: (OCOLOC)42995585 Subject: Electroplating industry -- Environmental aspects -- United States. Excerpt: . . . 3. 0 BACKGROUND ON RESEARCH STRATEGY AND IMPLEMENTATION The project commenced with a literature review of a number of standard texts on job costing, manufacturing accounting, and activity based costing looking for relevant insights on cost tracking. A subsequent literature search identified articles pertaining to best practices in job costing and manufacturing accounting in electroplating operations. Primary resources are listed in the bibliography of this report. With this background information in place, a number of interviews were conducted with leading experts in the field of electroplating to explore issues pertaining to the applicability and value-added of EA adoption. References were obtained from these experts for potential contacts of facilities which have attempted or implemented EA based analyses. An interview strategy was designed and tested among representatives of electroplating firms with which WRITAR has a close association. Exhibit 1 is a basic outline of the research protocol. After obtaining basic background information on business trends and issues, process descriptions with supporting information on materials uses and releases were gathered. Examples were then reviewed of past process improvement technology change efforts at the facility to review how the facilities examined costs in the past. With the cooperation of the facility representatives, WRITAR then embarked on an investigation of EA application issues pertaining to electroplating operations. The investigation centered on hexavalent chrome processes and zinc cyanide processes--both of which are under regulatory pressure and are common targets for change, and therefore likely opportunities for using EA analysis. Project researchers used an environmental 1 cost category template de. . . This item...

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