Hahman, E.

COMPUTATION OF WORKING COSTS — THEIR BASIS AND USE

(Die Arbeitskosten — Kalkulation — ihre Grundlage und Anwendung)

"Zeitschrift für Wirtschaftliche Fertigung" (Federal Republic of Germany), No. 10, Oct. 1967, pp. 529—530, 3 tables.

Comparing working costs in view of determining the optimum method of work for a given work.

Indicators involved in cost computation: time required for performing the work and cost of tools, devices and checkers.

Drawing up of a working costs catalogue for all the works carried out in the enterprise, in optimum conditions with respect to the working site.

Computation example and working costs catalogue concerning 20 types of gears.