

探討綠色產品生命週期成本
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摘要

Today when environmental consciousness resumes day by day, the countries all over the world have already begun to make the regulation that have wanted enterprises to face the issue. So, enterprises must channel into the green concept in the products, it is since Plan, Design, Build, Manufacture, Sale and Distribution, Scrap and Recycle, consider the impact of the environment and norm of the regulation. This study structures the enterprises' value chain procedure and find out the important working project to the incurred cost information and structure the incurred cost model. The value chain procedure includes the main activity and the supporting activity, the main activity contains every stage workflow of green product life cycle, and supporting activity contains the activity with added value. In addition, in all green products value chain procedure, these important working projects will be incurred out than the information of the extra cost increased before not channeling of enterprises into the green products in the past, call green products incurred cost working projects. According to these projects, they could be subdivided into incurred cost details and structured the incurred cost model. It is hope to offer the enterprises clear cost information and the cost is put into an important basis considered.

關鍵字： green products value chain, green products life cycle, green products incurred cost