Figure 12. How Superfund is handled
n = 50

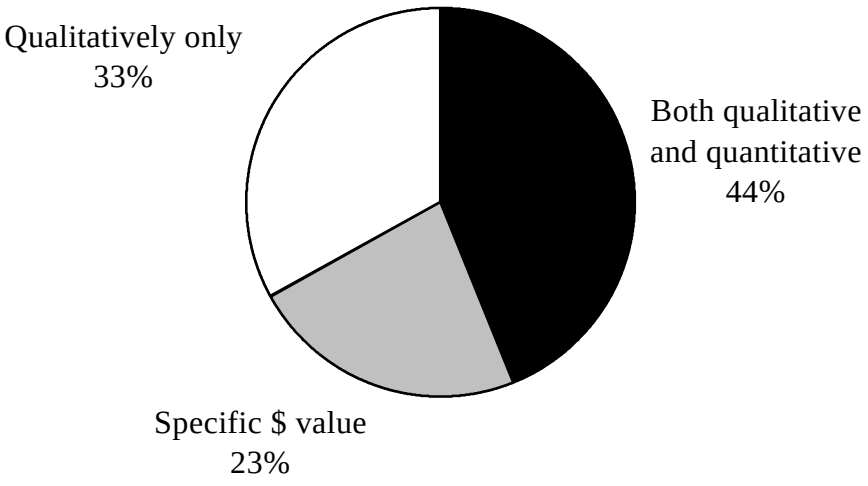


Figure 13. Factors accounted for by Superfund liability assessment method
(n=50, multiple answers accepted)

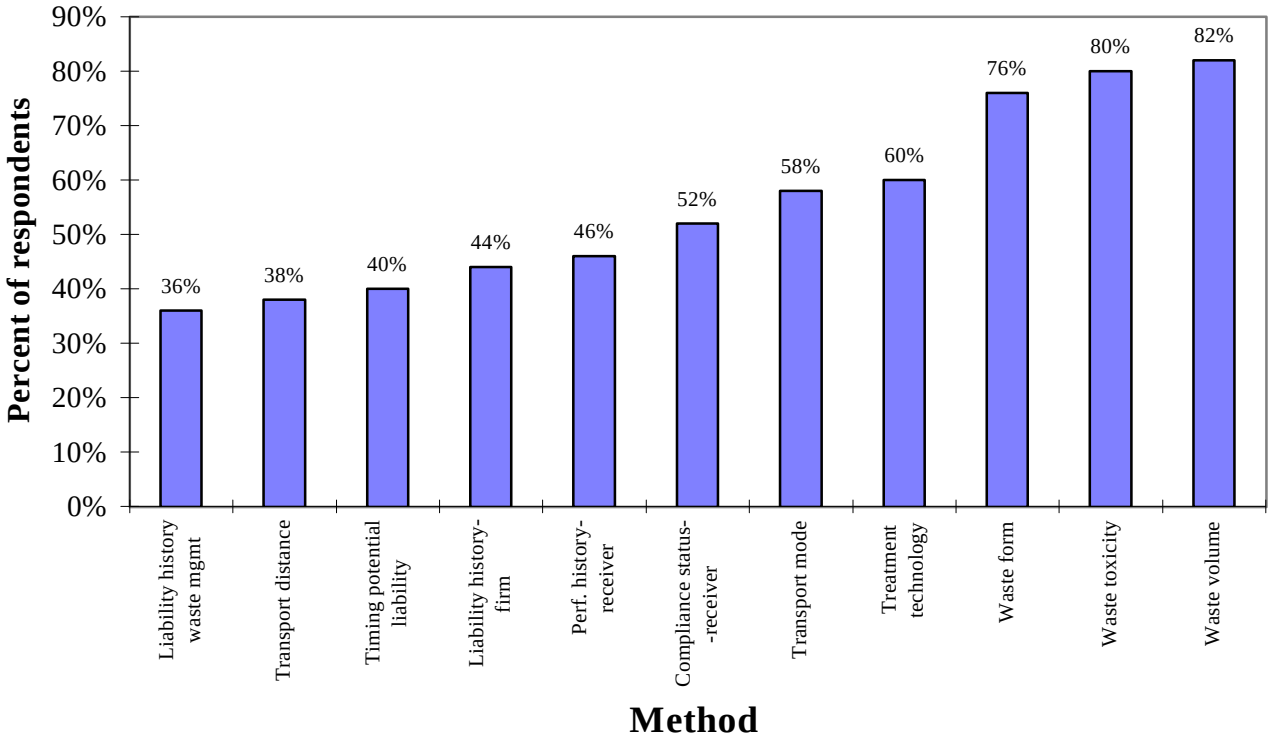


Figure 14. Basis for allocating costs to product/processes from overhead (n=88, two answers accepted)

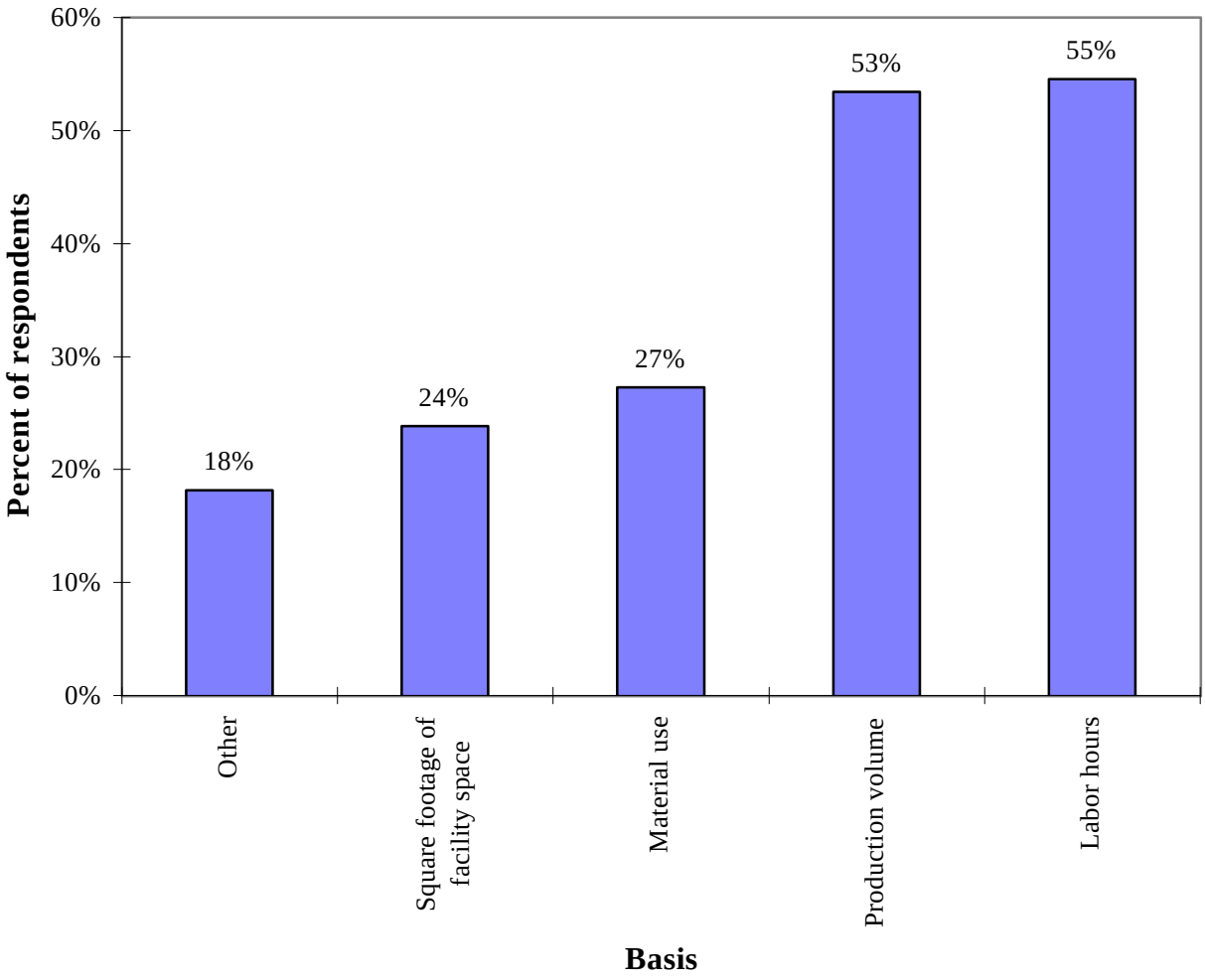


Figure 15. Sources of Cost Information When Assigning Costs to Products/Processes (n=88, three answers accepted)

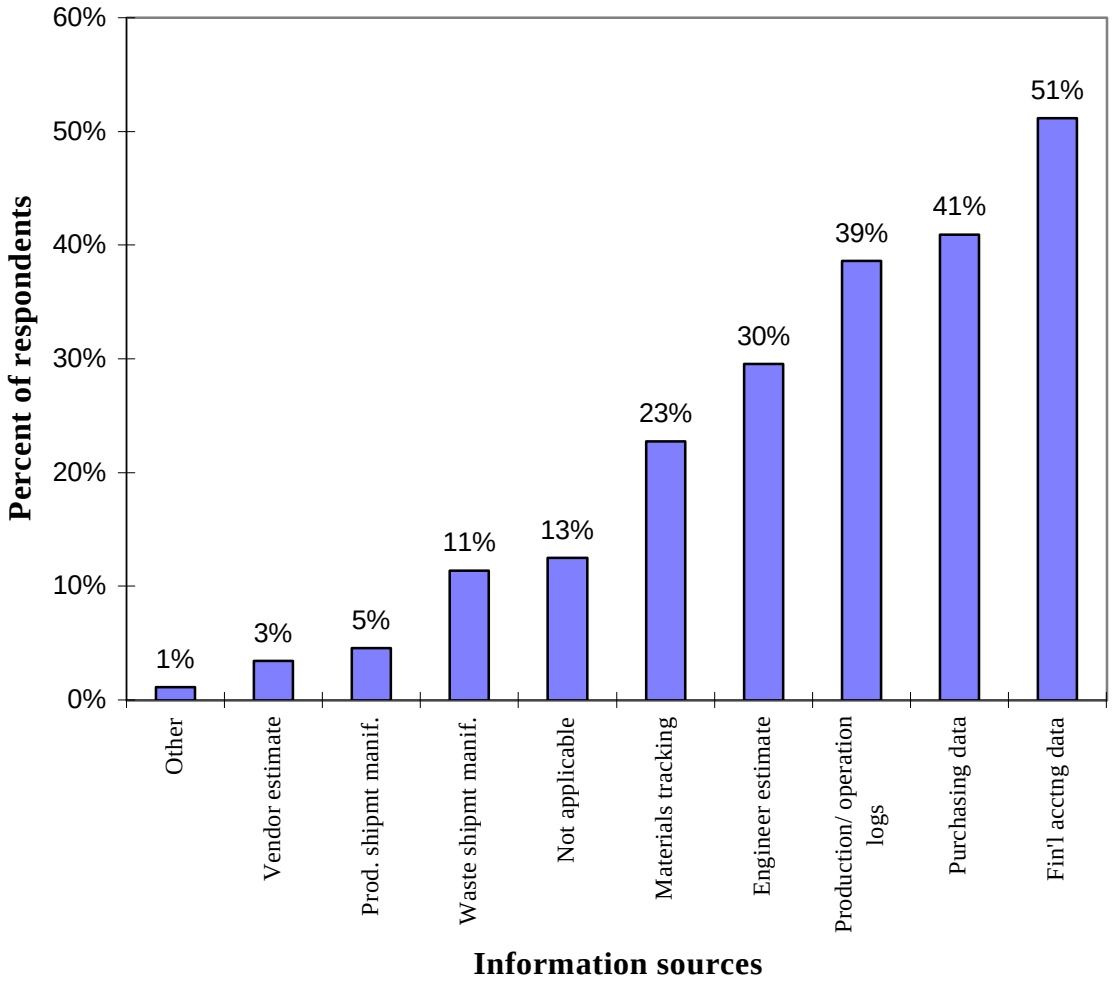


Figure 16. Financial indicators used for screening projects (n=102, multiple answers accepted)

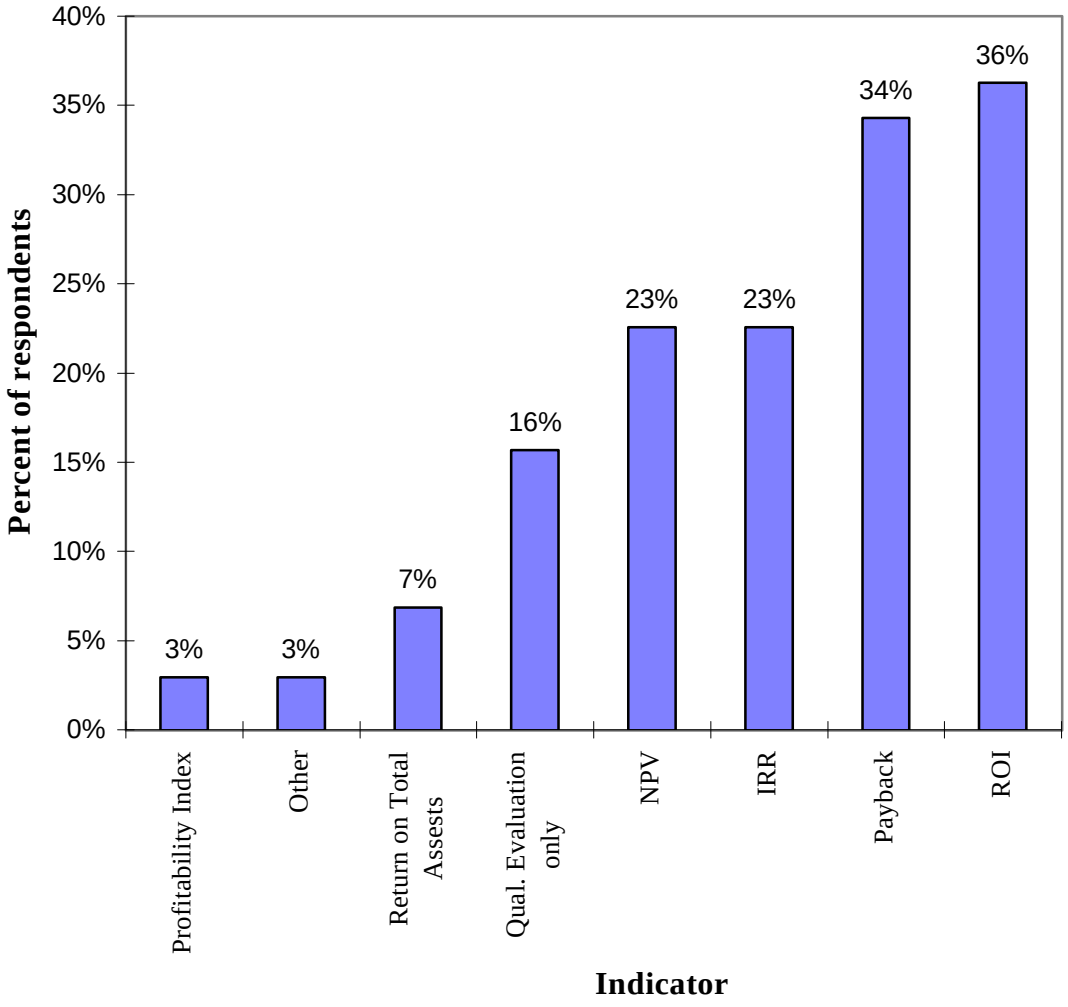


Figure 17. Financial indicators used for full project justification

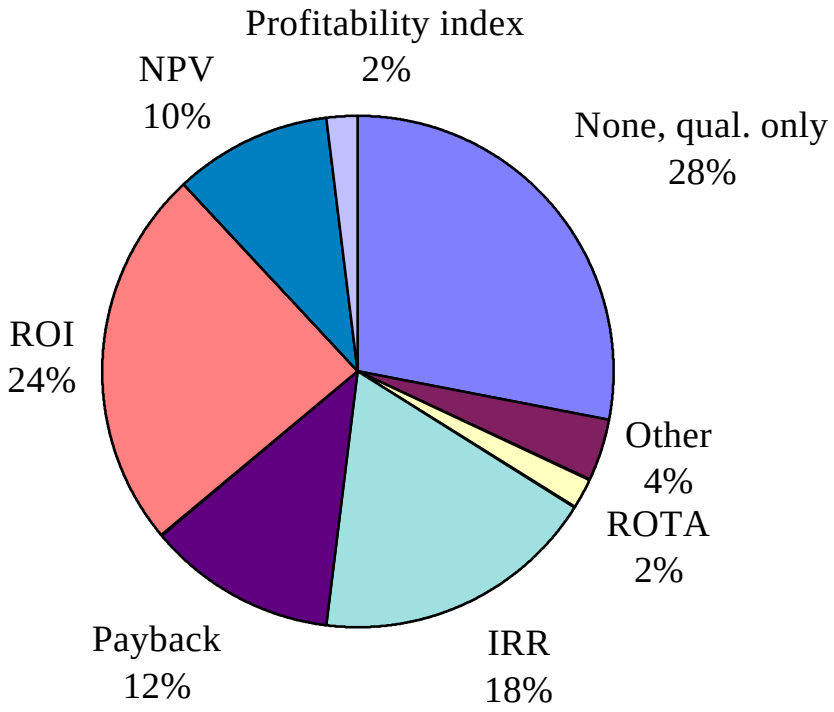


Figure 18. Payback period used, payback users only (n=72)

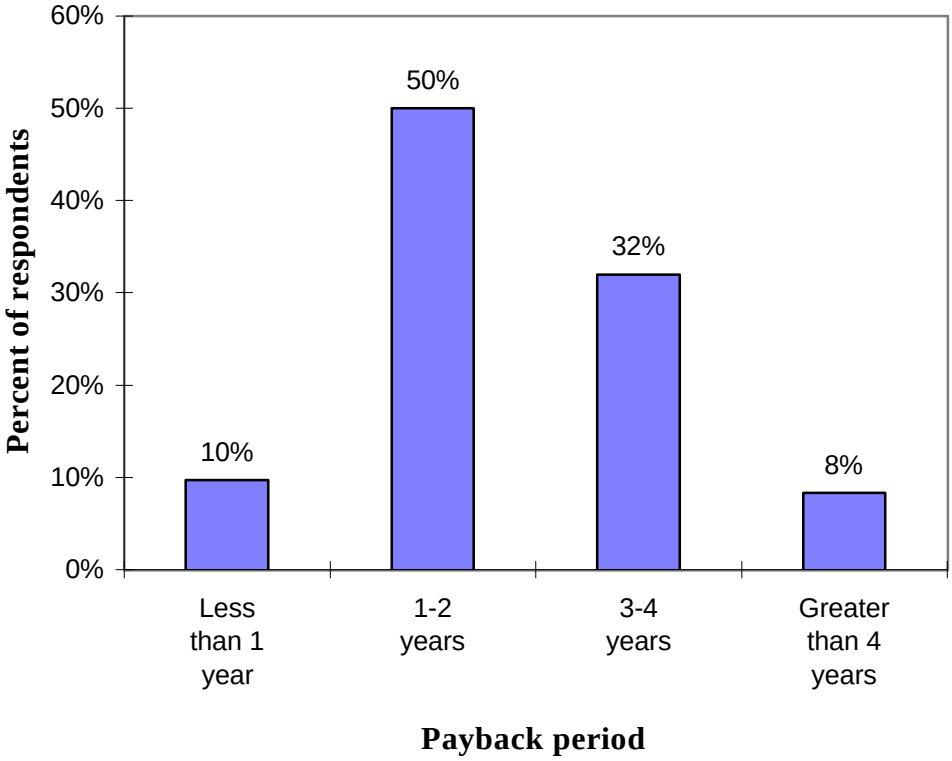


Figure 19. IRR required for approval, IRR users only (n=61)

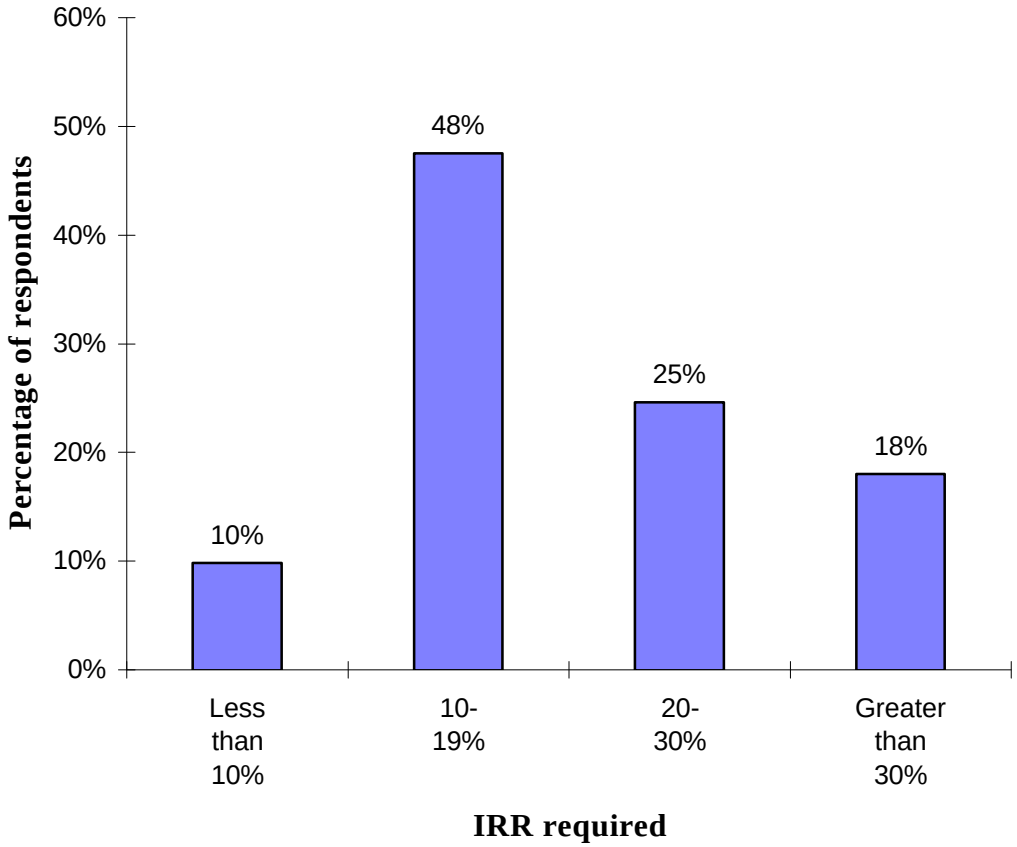


Figure 20. Time horizon for NPV, NPV users only (n=51)

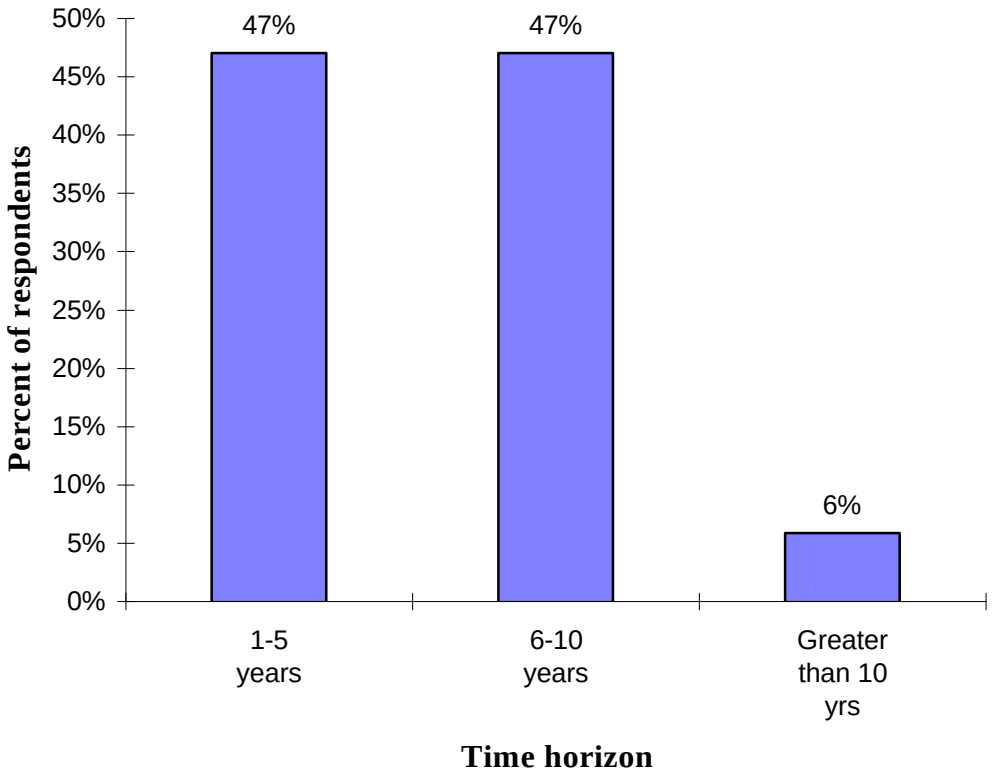


Figure 21. IRR time horizon used, IRR users only (n=65)

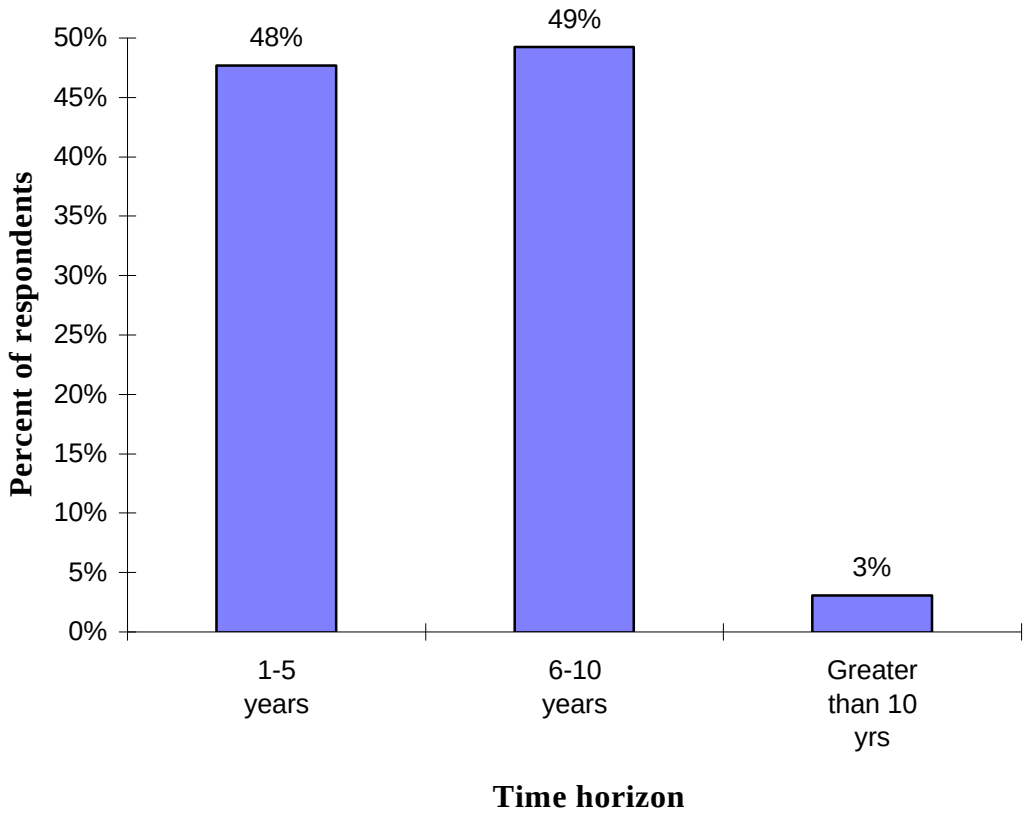
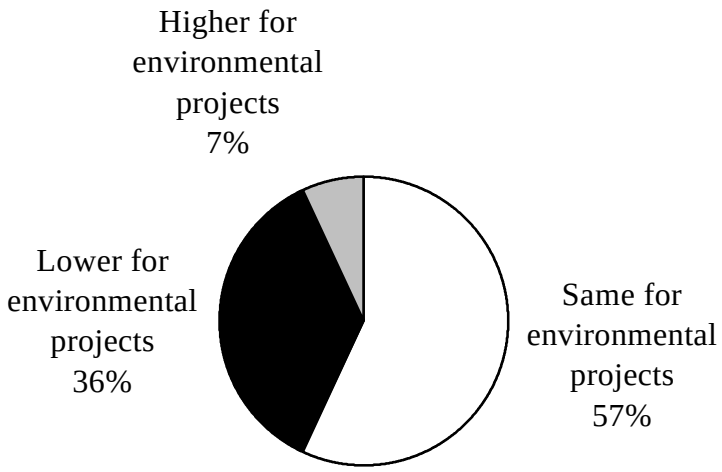


Figure 22. Approval thresholds for environmenta projects compared to non-environmental projects



Q49. Liability assessment method						
(n=50)						
General Electric	0%					
Other	10%					
EPA P2 Benefits	20%					
Internally develo	74%					
Q50. Factors for which liability method accounts						
(n=50)						
Liability history v	36%					
Transport distan	38%					
Timing potential	40%					
Liability history-f	44%					
Perf. history-rec	46%					
Compliance stat	52%					
Transport mode	58%					
Treatment techn	60%					
Waste form	76%					
Waste toxicity	80%					
Waste volume	82%					
Q51. Barriers to quantifying Superfund liability						
(n=149)						
Disclosure to SE	3%					
Subject to toxic t	5%					
Other	7%					
Estimating WHE	29%					
Estimating magr	45%					
Estimating IF lial	58%					
Q72. Basis for allocating costs to product/processes from overhead						
(n=88)						
Other	18%					
Square footage (	24%					
Material use	27%					
Production volur	53%					
Labor hours	55%					
Q73. Sources of cost information when assigned costs to product or process						
(n=88)						
Other	1%					
Vendor estimate	3%					
Prod. shipmt ma	5%					
Waste shipmt m	11%					
Not applicable	13%					
Materials trackin	23%					
Engineer estima	30%					
Production/ oper	39%					
Purchasing data	41%					
Fin'l acctng data	51%					

Q75. Financial indicator used in initial screening test						
(n=102)						
Profitability Inde	3%					
Other	3%					
Return on Total A	7%					
Qual. Evaluation	16%					
NPV	23%					
IRR	23%					
Payback	34%					
ROI	36%					

q79	
Less than 1 year	10%
1-2 years	50%
3-4 years	32%
Greater than 4 years	8%
q80	
1-5 years	47%
6-10 years	47%
Greater than 10 yrs	6%
q81	
Less than 10%	10%
10-19%	48%
20-30%	25%
Greater than 30%	18%
q82	
1-5 years	48%
6-10 years	49%
Greater than 10 yrs	3%

Both qual. and quant	44
Specific $ value	23
Qualitatively only	33
not important	39
very important	27
somewhat important	34
Same for env. proj	57
Lower for env. proj	36
Higher for env. proj	7
None, qual. only	28
Other	4
ROTA	2
IRR	18
Payback	12
ROI	24
NPV	10
Profitability index	2
	100