Reverse Costing® is the process of disassembling a device in order to identify its technology and calculate its manufacturing cost. The results of our analyses are published as standard reports in our catalogue (around 60 publications per year), or delivered as custom and confidential analyses. Our analyses are based on a physical sample of the product.

Reverse Costing® analyses are used to:
- Validate project costs at the R&D level
- Enhance the negotiation power of purchasing managers
- Benchmark competitors’ products for marketing departments

Our laboratory has been set up to analyze semiconductor devices, especially for process analysis which is then used in cost analysis.

The experience gained from this work is useful to companies that want to understand the process used in devices from providers or competitors.

We are ready to answer any enquiry to perform analyses of semiconductor devices:
- Structure analysis of package: identification of materials and key measurement
- Front-End manufacturing process identification, critical dimensions measurement, memory blocks size and capacity
- Step-by-step description of specific process flow
We propose four training courses based on our costing methods: Integrated Circuits, MEMS, Power Devices and Electronic Boards. These are designed to provide updated information on technologies, production processes in electronics and to explain their impact on manufacturing cost and selling price.

With a progressive approach towards an electronic product complexity, auditors learn how to identify and handle cost-sensitive parameters to make efficient strategic decisions.

Once a year, we provide some inter-enterprise sessions in France, Germany and North America. To check the next session, please visit our website. We can also schedule on-site training at your facility.

All our services are mastered with the help of our in-house cost analysis software tools, and most of these tools can be purchased under license.

Costing tools can be defined as either process-based tools, where a specific process is described using libraries of equipment and consumables, or as parametric tools where costs are calculated from a set of parameters, a solution best-suited to standardized technologies.

Most of the tools, based on Excel™ interface, can be customized to suit various databases. Maintenance and support are available. Data updates are provided.

Customized costing tools may also be developed to meet specific needs.
### SOME OF OUR CUSTOMERS

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