

An Empirical Analysis of Cost Drivers and Operating Efficiency in Taiwan Water Corporation

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ABSTRACT

This research of correlation data by takes 1,993 to 2,002 Taiwan Water Corporation, the discussion cost drivers and operation cost relations and analysis operation efficiency, demonstration analysis conclusion as follow : First, this company personnel experience can not cumulation, because should operate magnitude requirement, still must use personnel engage in relative affairs administration, so operate magnitude are more big area administrative office, it personnel are more many, operate cost enhances relatively. Second, the quality control cost investment may reduce the water leakage rate, is indirect may effectively reduce operation cost. Finally, Operate efficiency analysis in the end show, water income have already reached to fitting aim efficiency most, efficiency not good cause for cost''s excessively dive into.

Keywords : cost drivers ; operation efficiency

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