

Industry Report

The State of Cost Engineering 2026

An industry-wide benchmark of cost engineering maturity, built from 130 responses across cost engineering, procurement, and manufacturing leadership.

Contents

Foreword	5
1 The Value Gap	9
1.1. Why Cost Engineering Has Never Mattered More	9
1.2. The Value Gap, Reconsidered	9
1.3. Introducing the Maturity Index	11
2 What Separates Leaders From Laggards	13
2.1. Timing: The Concept-Phase Advantage	13
2.2. Tooling: What Software Actually Buys You	14
2.3. Measurement: Why ROI Tracking Buys Credibility Before Performance	15
3 The Confidence Paradox	17
3.1. Why the Least-Equipped Teams Feel the Safest	17
3.2. Same Company, Different Realities	18
4 The Foundations Problem	21
4.1. Data Quality: The Industry's Universal Bottleneck	21
4.2. The Automation Gap	22
4.3. The Knowledge Cliff	23
4.4. AI Ambition vs. AI Readiness	24
4.5. What Practitioners Actually Want From AI	25
5 The Risk Map	27
5.1. Eight Risks, Six You Control	27
5.2. Where Resistance Comes From	28
5.3. The Messy Middle: Why Mid-Size Teams Carry the Most Exposure	29
6 Action	31
6.1. What This Means for You	31
6.2. Looking Ahead Into 2027	33
About the Research	35
About Tset	37



Foreword

Cost engineering is being asked to do more than it was ever built to do. Margin pressure, supply chain volatility, and the push toward AI-driven decision-making have pulled the function out of the back office and into boardroom conversations, often faster than the teams responsible for it have been able to grow their capacity, tools, or headcount.

No single company, including any of the publishers of this report, has full visibility into how cost engineering performs across industries, company sizes, and geographies. A2MAC1 and SPCEA joined Tset to publish this benchmark, on the view that combining our respective knowledge domains, data, client relationships, and market perspectives produces a clearer picture than any of us could build alone.

If you think cost engineering is under control at your organization, this report will probably change your mind. Everyone is racing toward AI while the data underneath it stays broken, and confidence keeps outpacing performance across the board.

Sasan Hashemi

CEO & Co-Founder, Tset

About This Report

This report is built on 130 responses from cost engineers, procurement leaders, and manufacturing executives, collected between March and May 2026. Respondents work primarily in Europe (67%) and

North America (25%), across automotive and manufacturing industries, with roughly seven in ten holding a cost or value engineering role directly. Full sample composition, tier definitions, and methodological caveats are provided in the closing section, About the Research.

Executive Summary

Cost engineering has never mattered more, and the data behind that claim is, for the first time, shared across the industry rather than held by any single company. Six findings anchor this report:

1. Cost engineering's importance has grown sharply, with 73% of organizations reporting increased importance over the last two years, driven by margin pressure rather than passing inflation. (Part One)
2. The value gap is not a uniform leak. It is a polarized split. 41% of organizations realize almost none of the savings they identify; 10% realize 30% or more. The industry average obscures a much sharper divide. (Part One)
3. Three structural choices separate leaders from laggards: getting cost engineering into the room at concept phase, moving off Excel onto dedicated tooling, and tracking ROI even before performance justifies it. (Part Two)
4. Confidence is unreliable, including inside the same organization. The least mature organizations feel just as confident as the most mature ones, and even people holding the same job title at the same company frequently disagree about basic facts of their own function. (Part Three)
5. AI ambition is running far ahead of AI readiness. 65% expect AI to become central within five years; 7% use it today. Data quality and automation, not budget or ambition, are what gate adoption. (Part Four)
6. Most strategic risk is self-inflicted. Six of the eight risks organizations name sit inside their own control. The economy is not the biggest threat to cost engineering's effectiveness; organizational willingness to change is. (Part Five)

At a Glance: The Five Forces Shaping Cost Engineering in 2026

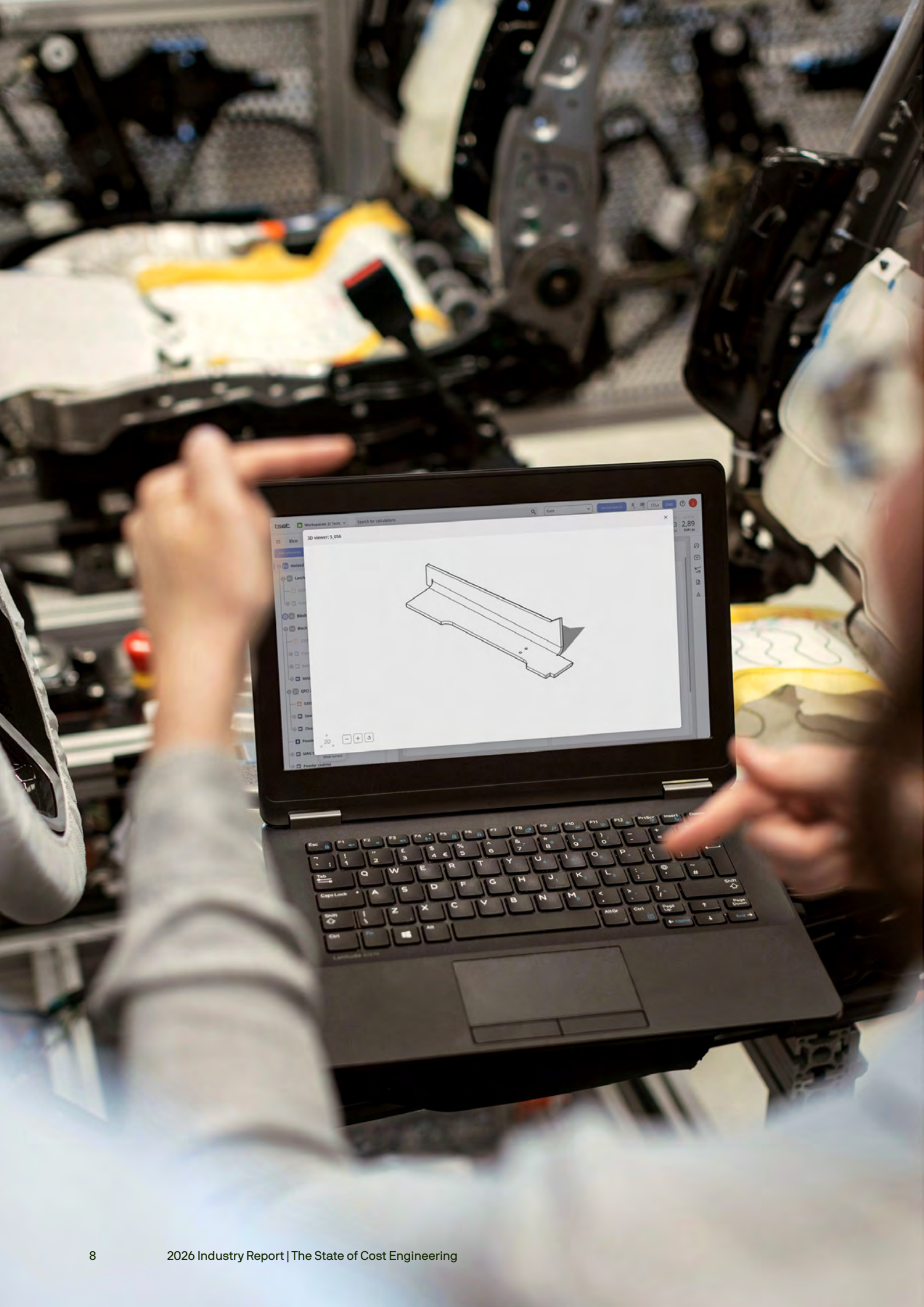
Five forces explain most of the variation between companies that capture cost savings and companies that do not:

- The Value Gap: cost engineering identifies real savings, but capture is polarized between a small group of strong performers and a much larger group capturing almost nothing.
- Timing, Tooling, and Measurement: the three practices that reliably separate the two groups, none of which require a large budget to start.
- The Confidence Paradox: self-perception does not track performance, at the organizational level or within a single company.

- The Foundations Problem: data quality, automation, and documented knowledge gate whether an organization can responsibly adopt AI at all.

- The Risk Map: most of what threatens cost engineering's future is a management decision away from being fixed.

These five forces are organized around one underlying framework used throughout this report: the Cost Engineering Maturity Index, which sorts organizations into three tiers, Reactive, Developing, and Integrated, based on ROI discipline, integration timing, and workflow automation. Introduced fully in Part One, it is the lens applied consistently through every part that follows.



1 The Value Gap

1.1. Why Cost Engineering Has Never Mattered More

Cost engineering has spent most of its history as a defensive function, called in when input prices spiked or a supplier renegotiation went badly. That is no longer what is driving its importance. 73% of organizations say cost engineering has grown in importance over the last

two years, and when asked why, margin pressure leads the list.

This order matters. Inflation and supply shocks tend to pass; margin pressure does not resolve itself once a commodity price settles down. It is a lasting condition, not a temporary one, which is why the rest of this report asks whether the function, as it exists today, can meet the moment.

Why cost engineering has grown more important

69%

Margin pressure

60%

Rising material costs

46%

Supply chain volatility

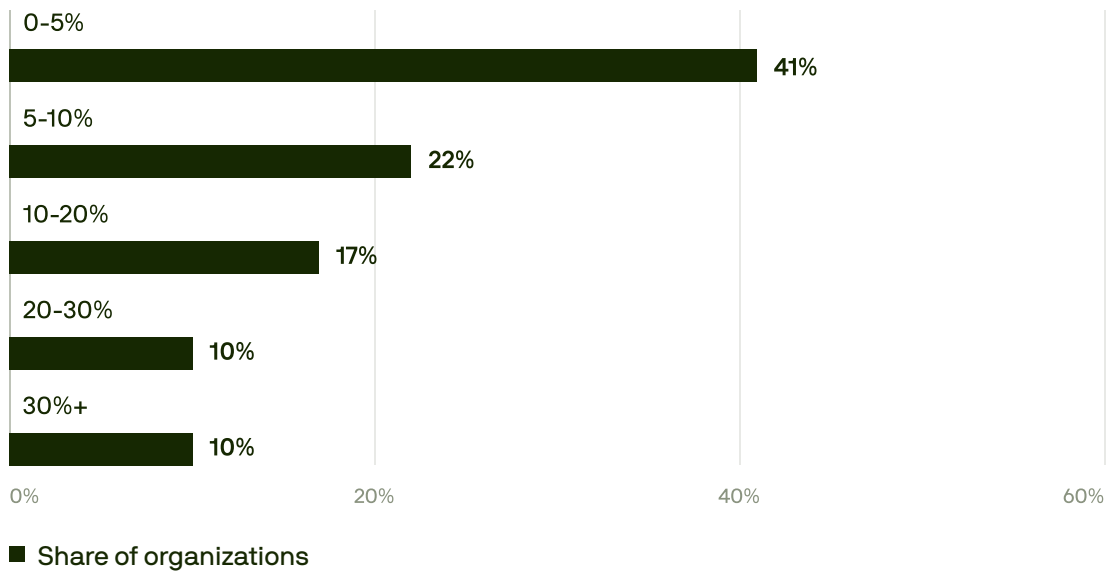
Multiple answers possible; totals exceed 100%. n=94.

1.2. The Value Gap, Reconsidered

Cost engineering is not struggling to find savings. On average, respondents estimate that each analysis identifies 31.6% savings potential (median 25%), a figure that suggests the analytical side of the function performs well. The problem begins after the analysis is finished: the average implementation rate across proposals is 33.8% (median 30%).

The conventional way to read these two numbers is to multiply them and conclude that roughly two-thirds of identified value never reaches the business. That framing is not wrong, but it hides the more useful pattern underneath it. When we recomputed realized savings at the individual respondent level, rather than as a population average, the distribution is sharply polarized rather than smooth:

Realized savings (% of analyzed spend)

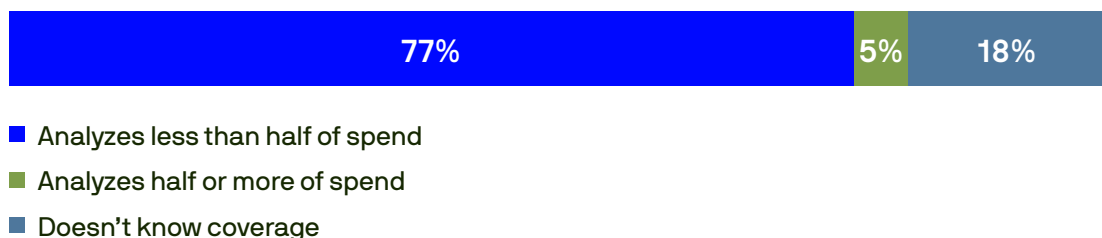


Four in ten organizations capture almost nothing. One in ten are capturing 30% or more. Nobody in this industry is actually average.

This reframes the report's central question. It is not "why does the industry lose two-thirds of its value," as if the loss were evenly spread. It is "what separates the small group capturing real value from the much larger group capturing almost none." That is the question the Maturity Index, and the rest of this report, is built to answer.

Coverage compounds the problem. 77% of organizations that track their coverage analyze less than half of total procurement spend through cost engineering, and another 18% do not know their coverage at all. Wider coverage without better implementation simply identifies more unrealized savings; stronger implementation without broader coverage leaves most of the opportunity untouched. Both levers have to move together.

Share of total procurement spend analyzed through cost engineering



1.3. Introducing the Maturity Index

Why do some organizations consistently land in the high-capture group and others in the near-zero group? The Cost Engineering Maturity Index, built from the patterns in this data, scores every organization on three practices and sorts them into three tiers.

The three dimensions:

- **ROI discipline:** whether the organization tracks what cost engineering returns: systematically, informally, or not at all.
- **Integration timing:** how early cost engineering gets involved: from concept, from development, or only once sourcing and production decisions are locked in.
- **Workflow automation:** how much of the process still runs on manual work versus real automation.

How the tier is scored:

	Reactive	Developing	Integrated
ROI discipline	Informal or absent	Mix of structured and informal	Systematic
Integration timing	Only after design is locked	Mostly development, occasionally concept	From concept
Workflow automation	Mostly manual	Partial	Mostly or fully automated

What that predicts:

	Reactive	Developing	Integrated
Median identified savings	11%	25%	36%
Median implementation rate	11%	30%	30%
Primary tool	Excel (80%), no third-party tool	~1/3 Excel, ~1/2 third-party tool	Third-party tool (68%), Excel 14%

Two things are worth noting before this framework is used throughout the rest of the report. First, it predicts identification far better than implementation: Developing and Integrated organizations post an identical median implementation rate of 30%, meaning the Index explains how

much value a company finds, but not fully how much it captures. Second, the Index has real limits. Spend coverage and AI adoption do not track cleanly with tier, which is why those topics get their own treatment later rather than being folded into this scorecard.

Search by part name, number, etc...

1st Part

12311

0.17
kg CO₂e / pc

0.33
EUR / pc

Main variant name

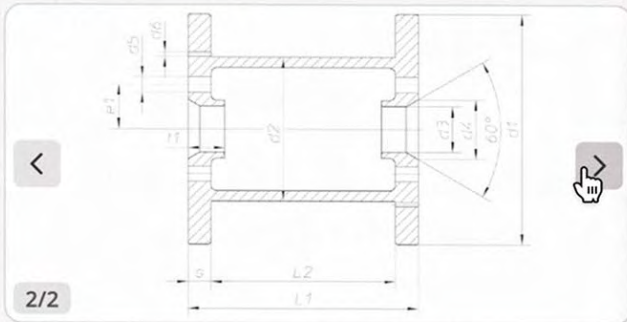
CO₂

Cost

Purchased

Chill casting

Greenfield



Cost drivers

Fettling	0.09 EUR / pc	26.47 %
AlCu4MnMg	0.06 EUR / pc	18.08 %
Casting filter chill casti...	0.05 EUR / pc	15.36 %
Chill casting	0.05 EUR / pc	14.69 %
Others	0.08 EUR / pc	25.40 %

Materials

AlCu4MnMg	0.06 EUR / pc
Casting filter chill casting	0.05 EUR / pc

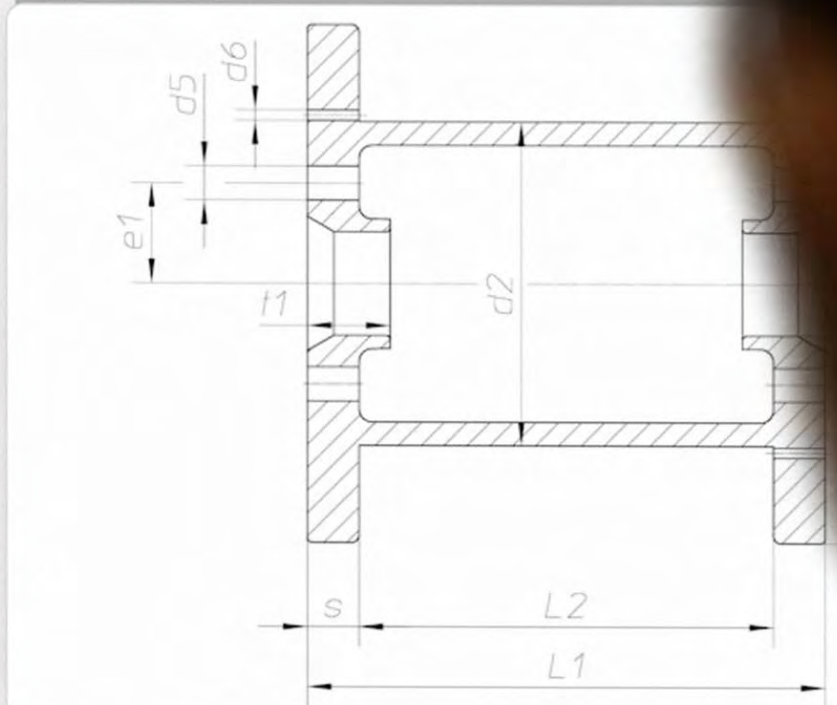
Manufacturing steps

Melting	0.01 EUR / pc
Chill casting	0.39 EUR / pc
Sawing and core removal	0.39 EUR / pc
Fettling	7.68 EUR / pc

Show all

Overheads

Overheads after production	0.03 EUR / pc
Profit	0.01 EUR / pc
Terms of payment	0.00 EUR / pc
Incoterms	0 EUR / pc



Others

Fettling

Sawing and ...

Chill casting

Melting

Manufacturing

mission

chill casting

ssions

emissions

2 What Separates Leaders From Laggards

2.1. Timing: The Concept-Phase Advantage

Getting cost engineering into the room at the concept phase is the single strongest lever in this data. Teams that do it identify a median 30% savings potential,

against 20% for teams that start later, and implement double the rate: 30% versus 15%. Widening the cut to any early involvement, concept or development, against sourcing or production only, the gap holds: 26% versus 11% identified, 30% versus 12% implemented.

80% of organizations already do some early-phase work. Only 56% reach concept phase specifically. That gap, between doing some early work and actually being in the room at concept, is where the savings sit.

Most of a product's cost is locked in by early design decisions, well before a sourcing negotiation starts. A cost engineer arriving afterward is optimizing a structure someone

else already fixed. Push for a seat in the concept-phase stage-gate: it costs standing, not budget, and no other single structural choice in this data pays off as much.

Expert Spotlight

"The fundamental requirement for modern cost engineering is speed without compromising accuracy. Development cycles are shrinking, decisions are made earlier, and cost engineering has to act as an independent challenger with instant access to reliable, data-driven insight, translated into the organization's own reality at a quality decision-makers can trust. The challenge is no longer performing an analysis quickly. It is having the right insight available at the exact moment a decision is still reversible. Leaders should start by securing cost engineering a seat in concept-phase governance, then build a benchmarking and cost-intelligence foundation, and remove the manual, low-value work that keeps experts from concept guidance and decision support."

Sascha Voglgsang

Director Costing & Insights at A2MAC1

2.2. Tooling: What Software Actually Buys You

The difference between Excel-based teams and organizations using dedicated product costing software is not simply the tool itself, but how the entire function operates. Across every measure of process maturity, platform users outperform Excel-based teams.

Nearly one quarter of the industry (23%) fits a profile this report calls the fragile stack:

Excel, manual workflow, self-sourced data, and undocumented knowledge occurring together, symptoms of one operating model rather than isolated weaknesses. Software has limits, though: platform users are not significantly more likely to analyze a larger share of procurement spend (30% versus 21%). Tooling strengthens execution and consistency within the function; expanding coverage remains an organizational decision, driven by capacity and mandate rather than technology alone.

Process health, Excel-based teams vs. third-party platform users

Real workflow automation



Knowledge kept only in personal files



Lack of standardized models (top challenge)



0%

60%

■ Platform users ■ Excel-based teams

Share within each group; values do not add up to 100%. Excel n=41, platform n=45.

2.3. Measurement: Why ROI Tracking Buys Credibility Before Performance

Only 31% of organizations track cost engineering's ROI systematically, and they are far more likely to call themselves ahead of competitors: 71%, against 39% for everyone else. The confidence of the systematic trackers is earned, not manufactured. Their savings and implementation figures are no weaker than anyone else's.

The practice concentrates at the top of the market: 48% of organizations above \$10B in revenue track ROI systematically, against 20% under \$1B. Larger companies are not necessarily more disciplined; they can more easily afford to build the habit before it has to prove itself. The practical implication for smaller organizations is not to wait for performance to justify measurement, but to start tracking now, informally if necessary, because the standing it buys arrives well before the results do.

What measurement does not yet do is move the numbers it tracks. Savings identified and implementation rate look the same whether or not an organization tracks ROI systematically. Measurement buys standing and a seat at the table before it buys better performance.



3 The Confidence Paradox

3.1. Why the Least-Equipped Teams Feel the Safest

Self-perception is the one measure in this report that breaks every other pattern. Organizations that perform worst by every structural measure feel nearly as confident as the ones that perform best, while the tier in between, the one that has started measuring but has not caught up yet, doubts itself the most.

The same shape appears when the cut is timing instead of tier. Organizations that

bring cost engineering in only at sourcing or production, after most cost-determining decisions are already made, say they are ahead of competitors 76% of the time. Organizations that get involved early say it only 41% of the time, even though the early-phase group identifies roughly twice the savings of the late-only group. Confidence and instrumentation move in opposite directions. Measuring for the first time is often where confidence dips, before performance has had time to catch up; that dip is normal, not a warning sign.

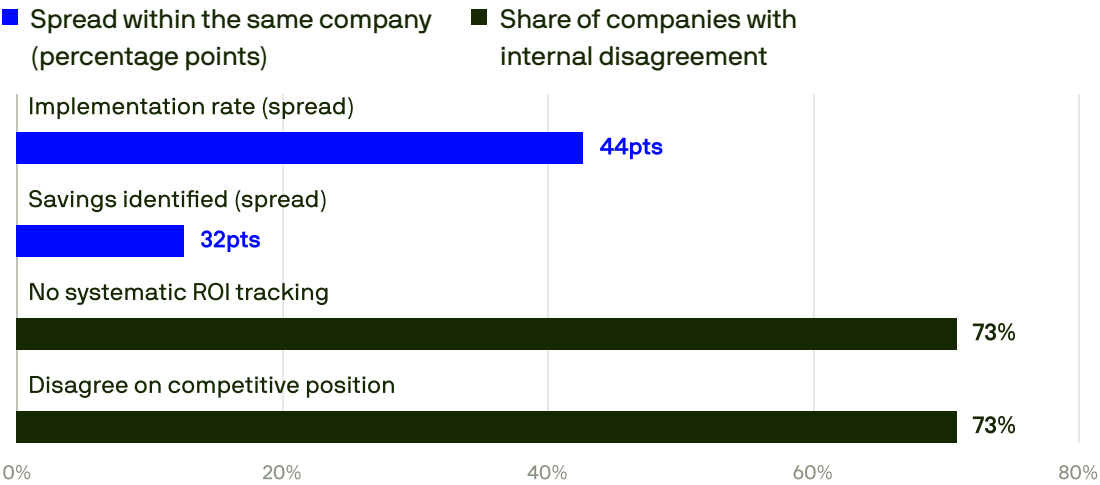


3.2. Same Company, Different Realities

If confidence is unreliable at the organizational level, it turns out to be unreliable inside a single organization too. Cross-referencing responses from the 16 organizations in this sample that submitted more than one response, after removing duplicate and incomplete submissions, shows that perception does not just vary between companies. It varies inside them.

Role diversity explains only part of this. Even among the minority of companies where every respondent held the identical job title, disagreement persisted on both ROI-tracking practice and competitive self-assessment, questions with a factual answer, not a matter of perspective. There is often no single organizational truth for questions this report, and most benchmarking exercises, treat as company-level facts.

Internal Disagreement, By the Numbers



Only 27% of companies had a single shared job role among respondents; most figures come from mixed perspectives.



4 The Foundations Problem

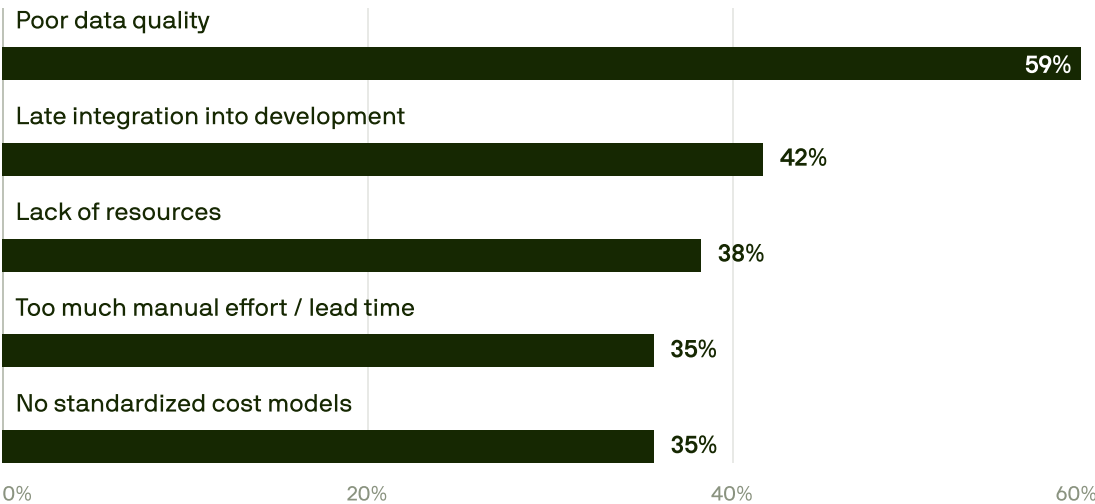
4.1. Data Quality: The Industry's Universal Bottleneck

Poor data quality is the single most cited challenge in cost engineering today, well ahead of everything else organizations were asked about.

60% of organizations plan to invest in improving master-data detail or

methodology over the next 12 months, the single largest declared investment intention in this survey. One common assumption does not hold up, however: whether an organization sources master data from a provider or maintains it in-house makes no real difference to how much data-quality pain it reports (58% versus 65%). The problem sits in governance and integration, not in where the data originates.

Top 5 cited challenges facing cost engineering teams today



Multiple answers possible; totals exceed 100%. n=113.

Expert Spotlight

“Large organizations rarely suffer from a lack of data. More often, they suffer from having too much of it, scattered across ERP systems, purchasing databases, supplier quotes, and countless spreadsheets, with no clear answer to which of it can be trusted.

That is the job of cost research, and it is frequently overlooked. Cost researchers provide the discipline behind the cost model: validating sources, reconciling conflicting information, and ensuring the organization works from a credible, timely, consistent foundation. It may not be the most visible part of cost engineering, but without it, even the most sophisticated model is only as good as the data feeding it.”

Jeff Miller

President, Society of Product Cost Engineering & Analytics (SPCEA)

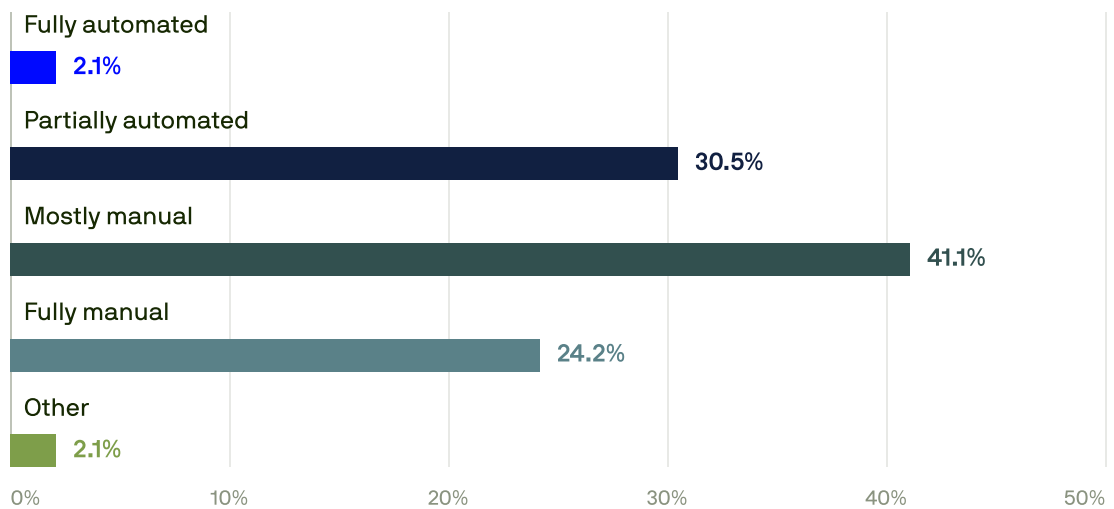
4.2. The Automation Gap

66% of cost engineering teams run mostly or fully manual workflows, and only 2% are fully automated.

Automation tracks tool choice closely and compounds with the other problems in this Part: manual teams struggle to scale

the spend they cover, and are the same teams most likely to store knowledge only in someone's head. Nearly a quarter of the industry (23%) fits the fragile stack profile introduced in Part Two, Excel, manual workflow, self-sourced data, and undocumented knowledge clustering together as one operating model rather than four separate weaknesses.

How automated are cost engineering workflows today?



4.3. The Knowledge Cliff

Retirement risk meets undocumented knowledge, and most organizations have no plan for the collision. 54% of costing knowledge is kept in individual files or otherwise undocumented, and 24% is kept only that way, with no wiki or software layer to fall back on. Only 9% of organizations run a systematic

knowledge-transfer program; 35% have none at all.

The risk concentrates where it is least likely to be managed. 38% of small teams (0-5 FTEs, half of this sample) keep knowledge only in personal files, against roughly 12% of larger teams. The teams most exposed to losing a person are the same teams with the least backup if they do.

17% of organizations expect to lose more than a quarter of their cost engineering team to retirement within five years, and another 15% do not know their exposure.

4.4. AI Ambition vs. AI Readiness

The industry has reached a broad consensus on AI's importance. It has not reached adoption. 65% of organizations expect AI to have a defining role in cost engineering within three to five years: 25% expect it to become the backbone of the function, 35% a major accelerator, 5% a full replacement for traditional cost

models. Only 7% actively use AI today; 31% are still piloting.

Data quality is also the most-cited barrier to AI adoption itself, at 36%, the same problem that limits the function's day-to-day work described in this Part. Foundations gate outcomes before ambition does: chase AI ahead of them, and the outcome looks like where 31% of organizations already sit, piloting, not using.

Automation and data quality decide who gets to use AI, not company size or ambition. 63% of teams with real workflow automation are already active or piloting AI, against 26% of manual teams. Teams that name poor data quality as their top challenge adopt AI at roughly half the rate of teams that do not (28% versus 56%).

Expert Spotlight

"Artificial intelligence has become one of the most discussed topics in cost engineering, yet the industry's current challenge is not ambition, it is readiness and execution. A2MAC1 disassembles and analyzes 60 to 70 vehicles a year, and our Costing Library, a scalable repository of fully bottom-up costed vehicles, grew from 4 vehicles in 2024 to more than 15 in 2026. Scaling it across global teams demanded consistency first, so our AI strategy started with deterministic automation, not generative costing, delivering productivity gains of 11% in 2024 and 32% in 2025 without sacrificing data integrity. The next step is not agentic AI generating costing independently. It is orchestrating deterministic systems, trusted benchmark data, and AI-powered inference, so cost engineers spend less time searching for information and more time creating value."

Sascha Voglsang

Director Costing & Insights at A2MAC1

4.5. What Practitioners Actually Want From AI

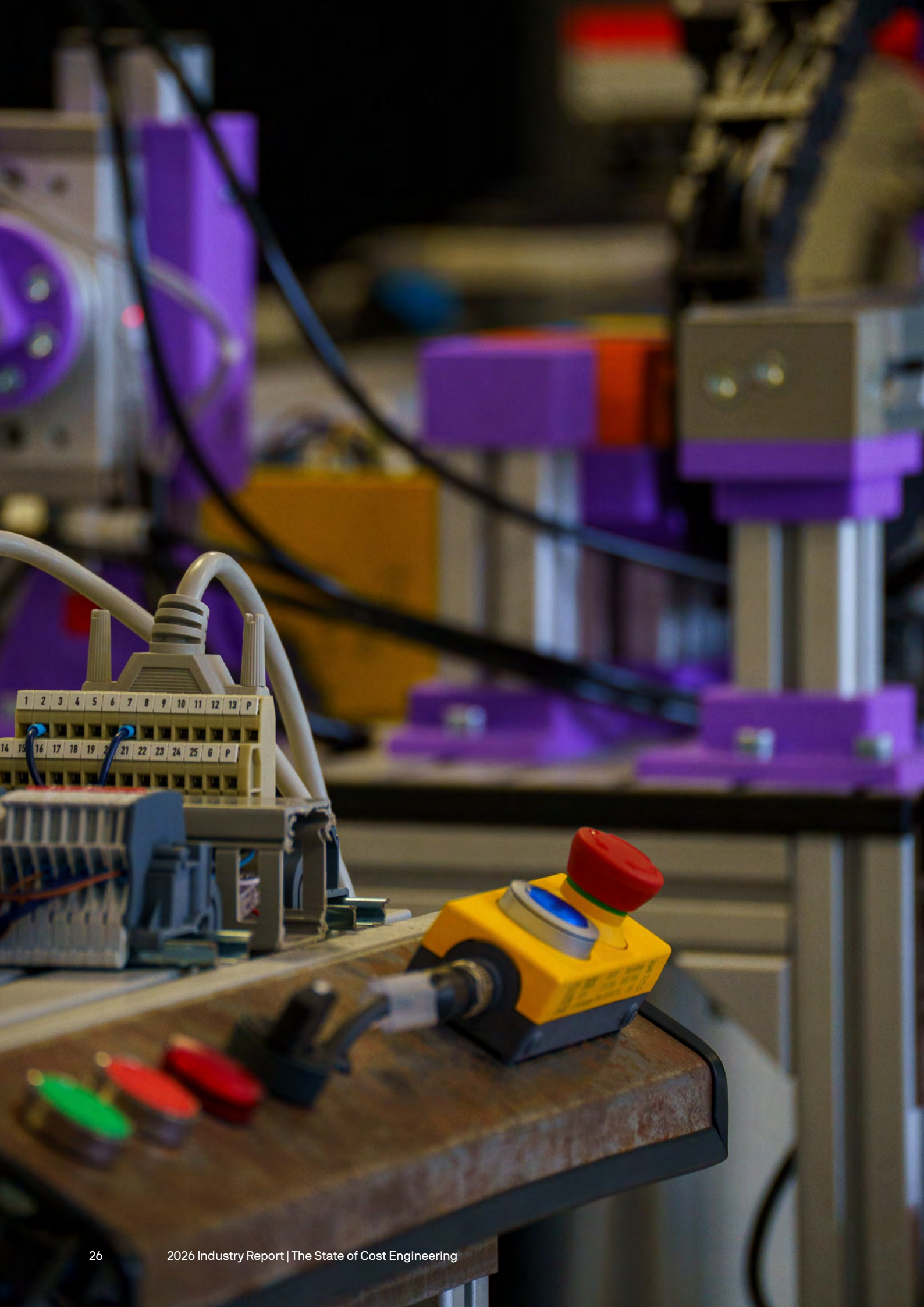
Practitioners are not asking for autonomous AI. They are asking for a supervised assistant embedded in their existing workflow: suggestions drawn from past calculations rather than blank-page analysis, sanity checks and anomaly flags rather than unreviewed output, and speed on repetitive work with a human checking the result. Several respondents explicitly warned against AI without an expert in the loop to catch hallucinations.

Adoption does not calm those nerves; it raises them. 56% of organizations already using or piloting AI name slow AI adoption as a top-three strategic risk, against 34% of organizations that have not started. The people closest to the technology are the most worried about falling behind, not the least, a signal that the safest position is not waiting, but building the same foundations, clean data, real automation, documented knowledge, that this Part has argued for throughout.

“What we’re hearing from practitioners isn’t a wish for AI to take over the analysis. It’s a request for a second set of eyes: something that flags an anomaly, surfaces a comparable past calculation, or catches an outlier before it reaches a decision-maker. That is a very different ambition than replacing the cost engineer, and it’s the right one. The organizations furthest along with AI are, if anything, the most cautious about it, because they understand best what it can get wrong without an expert in the loop.”

Jeff Miller

President, Society of Product Cost Engineering & Analytics (SPCEA)



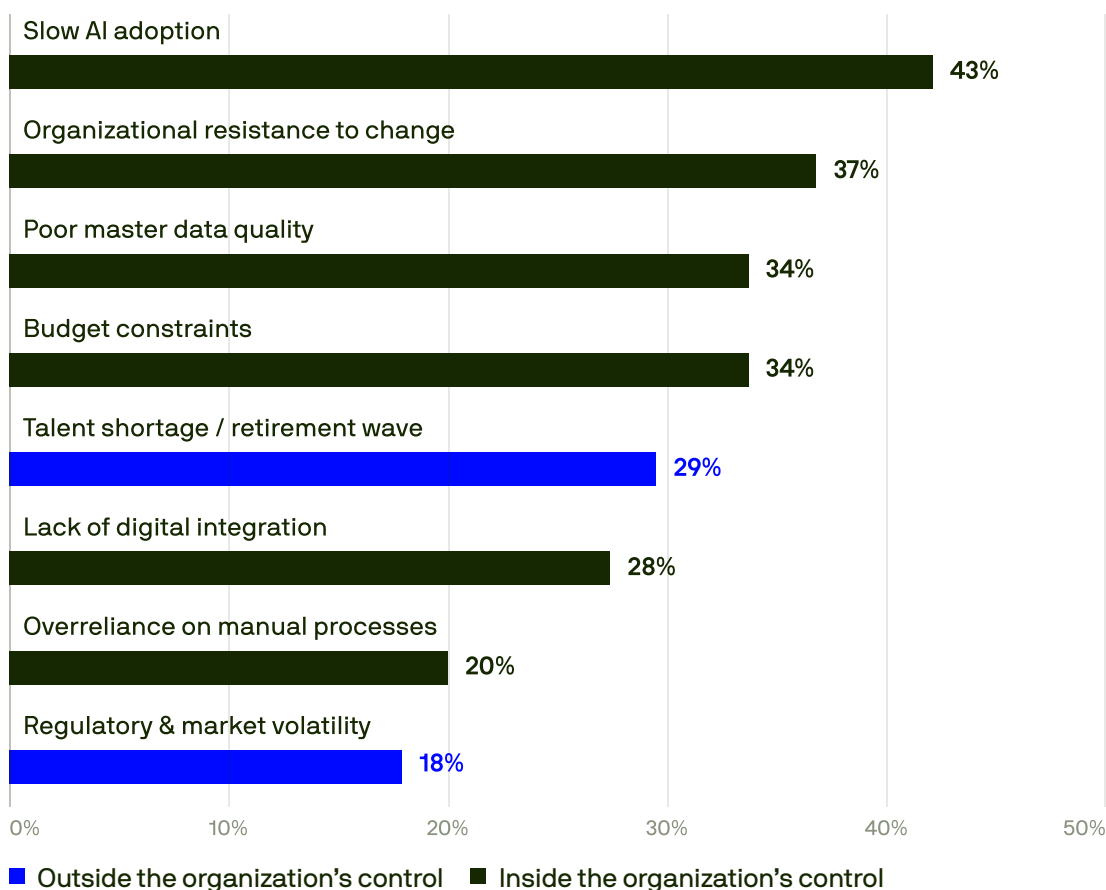
5 The Risk Map

5.1. Eight Risks, Six You Control

Eight strategic risks threaten cost engineering's effectiveness over the next three to five years. Six of them are decisions the organization makes itself.

Budget is a useful example of a risk still ahead of itself: it ties for third among future risks at 34%, yet only 10% of organizations call it a current challenge. Most of that fight has not started yet, which means the conversation to have with finance is easier to start now than it will be once the pressure arrives.

Strategic risks to cost engineering effectiveness over the next 3–5 years



Multiple answers possible; totals exceed 100%. n=94.

Six of the eight risks organizations name are internal choices, not external conditions. Only talent availability and regulatory or market volatility originate outside the organization's walls.

5.2. Where Resistance Comes From

Resistance to cost engineering has an address. 27% name low acceptance from R&D as a top challenge, more than any other source in the survey, and 16% name purchasing. Read against Part Two: the reason only 56% of organizations reach concept phase is not primarily a scheduling problem, it is that the function most often blocking early entry, R&D, is also the function respondents name as least willing to accept cost engineering's presence. Timing and resistance describe

the same underlying problem from two different angles.

A second friction point sits inside cost engineering itself. 26% cite a lack of expertise on their own team, and 17% get pulled into re-quoting work mid-project rather than running the concept-phase analysis that pays off most. Both are capacity problems, and both connect to the knowledge gap described in Part Four: a team without a documented, standardized model to reference is the team most likely to get pulled back into re-quoting instead of moving forward.

Expert Spotlight

"Cost engineering rarely succeeds through technical capability alone. This data shows the resistance has a specific address: it most often comes from the same function, R&D, that controls whether cost engineering gets a seat at concept phase in the first place. That isn't a coincidence, and it isn't something a better cost model fixes on its own. It takes an executive-level champion willing to make that seat non-negotiable. Without that sponsorship, even a capable cost engineering team stays a service function people engage only when convenient. With it, cost engineering becomes part of how the organization actually decides."

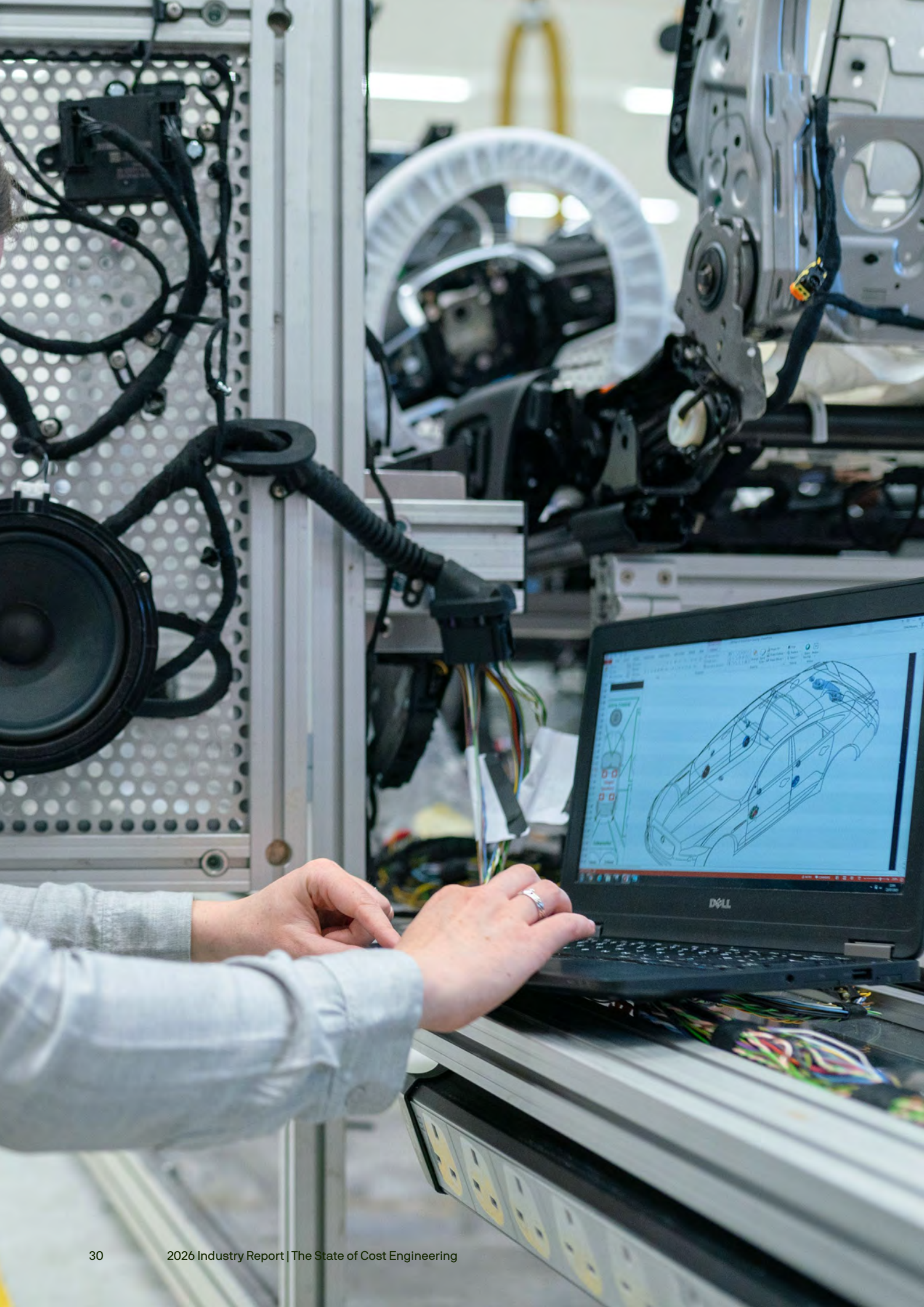
Jeff Miller

President, Society of Product Cost Engineering & Analytics (SPCEA)

5.3. The Messy Middle: Why Mid-Size Teams Carry the Most Exposure

Risk does not scale evenly with team size. It peaks in the middle and eases at both ends. Mid-size teams (6 to 25 cost engineering FTEs) report the worst R&D acceptance of any group (45%, against roughly 20% for small and large teams), the lowest systematic ROI tracking (19%, against 29% for small teams and 50% for large ones), and the highest budget struggle (18%).

Large teams, by contrast, have industrialized: 65% use or pilot AI, and 57% run real automation. The pattern reads like a team that has outgrown its early stage without yet building the infrastructure that growth demands. Small teams are still under the radar. Large teams have already industrialized. Mid-size teams carry the exposure of growth without yet carrying the measurement, process, and executive air cover that growth requires, and are worth a distinct conversation in any organization sizing its own cost engineering function against this benchmark.



6 Action

6.1. What This Means for You

For Cost Engineers and Value Engineers

90 Days

Put every cost model in one shared, named place, and retire the personal copies rather than adding to the pile.

6 Months

Start tracking ROI systematically, even informally. It buys credibility before it buys better numbers.

12 Months

Push for a seat at concept phase. It is the strongest lever in this report, and it is yours to argue for.

For Procurement

90 Days

Start tracking implementation rate as its own metric, separate from savings identified. What gets measured is what gets acted on.

6 Months

Expand spend coverage deliberately into currently unanalyzed commodities and categories, rather than letting coverage happen ad hoc.

12 Months

Work from a cost basis before supplier quotes arrive, not after. Shifting from reactive to proactive costing is the mindset change the rest of this report's recommendations depend on.

For Engineers and R&D

90 Days

Claim a seat in one active development project before sourcing starts. One reference case is enough to build the argument for more.

6 Months

Build a standard cost checkpoint into your stage-gate process at concept phase, not just at design freeze.

12 Months

Make design-to-cost and VAVE executable processes, not aspirational goals, by pairing them with the cost models cost engineering already has.

For Executives

90 Days

Ask your cost engineering function how it measures its own ROI. If the answer is informal or “we don’t,” that is the first fix, before any tooling or AI conversation.

6 Months

Treat the implementation gap as a revenue line item in budget conversations, not a process footnote.

12 Months

Fund data quality and governance before funding AI pilots. The AI adopters in this report are concentrated among teams with automation and better data foundations already in place.

6.2. Looking Ahead Into 2027

This report opened with a tension: cost engineering is being asked to do more than it was ever built to do. Nothing here resolves that tension. What the data shows is where it gets decided: foundations before ambition, measurement before confidence, concept phase before sourcing. Four findings in this edition are directional rather than proven at scale, worth naming now and testing again against a larger sample next year:

- AI adoption, still 7% today. Does the data investment organizations report planning turn into real use?
- Mid-size team risk. Does the gap in R&D acceptance and ROI tracking at 6-25 FTE teams hold at a larger sample?
- Company size and AI. Larger organizations lead adoption today, but not yet by a confirmed margin. Does that gap widen?
- Within-company perception spread. Does the disagreement documented in Part Three hold up when the 2027 survey samples multiple respondents per organization by design, rather than by accident?

Cost engineering has never mattered more, and for the first time, the industry has a shared set of numbers to prove it. What happens to those numbers next is a question only the industry, not this report, can answer.



About the Research

Methodology and Sample

This report is built on 130 unique, usable responses from cost engineers, procurement leaders, and manufacturing executives, collected between March and May 2026. Response counts vary by question, from 130 on demographic items down to approximately 95 on later chapters, reflecting natural survey drop-off; all percentages in this report are calculated against the respondents who answered that specific question.

Two limitations are worth stating plainly. First, this sample includes a small number of responses from employees of report co-publishers (Tset and A2MAC1); these are retained in the aggregate figures but are not the basis for any individual finding

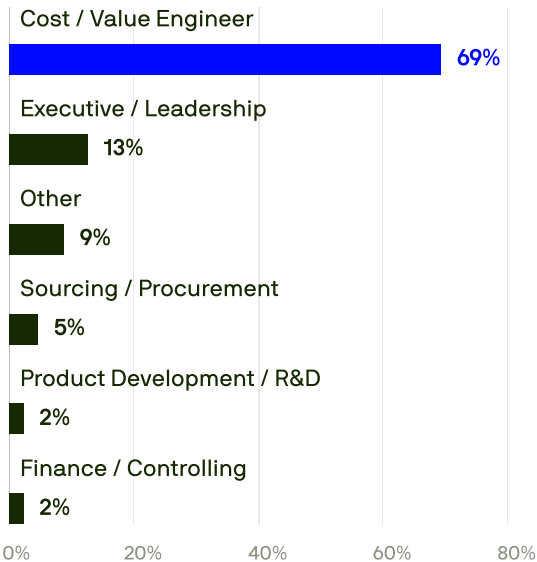
in this report. Second, 16 organizations in the raw dataset submitted more than one response, roughly a third of the total sample by respondent count; company-clustered responses are not statistically independent observations, a consideration relevant to the Part Three finding on within-company variance and to how the aggregate figures elsewhere in this report should be weighted in future editions.

The Cost Engineering Maturity Index (Part One) is a composite score built from three survey items covering ROI discipline, integration timing, and workflow automation; tier boundaries were set based on natural breaks in the resulting distribution rather than fixed thresholds, and will be re-evaluated against the larger 2027 sample.

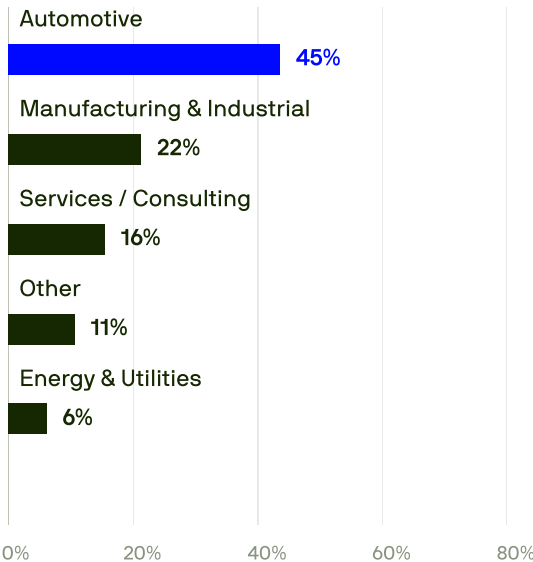
By Region



By Role



By Industry



Project Current

Add calculation

1/5 Done



Welded assembly

ID 123645

Variant: Main

PU	Welded assembly	2.89 EUR / pc	0
IH	Lasche	0.30 EUR / pc	0
IH	Blech rechts	0.42 EUR / pc	0
IH	Blech links	0.42 EUR / pc	0
IH	QRO 20x20x2 - 100mm	0.09 EUR / pc	0
	Powder Coating		
	MAG Welding		
	YASKAWA Extraction chimney with elevation		
	YASKAWA mechanical burner cleaning station		
	YASKAWA Plant control		
	YASKAWA MA2010		
	YASKAWA Enclosure		
	Suction technology		
	TV screen		
	Fronius CMT welding source, WF60 Robacta d...		
	YASKAWA 2-station H-turner 750x2500 mm 10...		
	Gripper for welding robot		
	Welding jig		
	Machine operator		
	Powder coating		

Summary

Part

Parameters

Material

Manufacturing

Overhead

Investments

Breakdown

Summary

Overview

Cost breakdown

Total Calculation Materials Manufacturing

4.00 EUR / pc

3.00 EUR / pc

2.00 EUR / pc

1.00 EUR / pc

0.00 EUR / pc

Others

Others

Incoterms

Profit

Overheads

Overhead

Material

Direct material costs

Lasche

Blech rechts

Blech links

QRO 20x20x2 - 100mm

Powder Coating

Material scrap costs

Material overhead costs

Interest on material stock

Manufacturing

Steps

About Tset

Tset Software GmbH is the company behind Tset Studio, a product cost management software that enables manufacturers to make better decisions across product design, sourcing, quoting, and profitability management. Founded in 2018, Tset serves enterprise customers worldwide across the automotive and industrial manufacturing sectors. Tset has signed an agreement to join A2MAC1, a global leader in automotive benchmarking and competitive intelligence; the transaction closed in 2026.

Join the 2027 Edition

This is Year 1. If your organization wants to take part in next year's survey, or contribute your own cost engineering data to a future edition, reach out at:

marketing@tset.com

Take Cost Engineering off the Bottleneck List

If your organization recognizes itself in this report's implementation gap, fragile stack, or AI readiness gap, Tset Studio is built to close it. Get a live demo of Tset Studio and see where your organization stands.

[Book a demo](#)



Tset Software GmbH

Offices

Aspernbrückengasse 2
1020 Vienna
Austria

www.tset.com

Kellau 151
5431
Kuchl
Austria

