Non–financial concerns has drawn its importance these days due to rapidly increasing competition, dynamic market changes and changing customer needs and wants. In concluding implementing these models in decision making and in the reporting process will give Panasonic Electronics Ltd. Panasonic Electronics Ltd. Panasonic Electronics Ltd. Panasonic Electronics Ltd. After selling services is a collective term for attention to a transaction that normally takes place after the sale which includes installation, training, warranty–related repair and replacement part support. Aspects such as quality, customer satisfaction, volume drivers, after selling services, and environmental development also are included in decision making process. should focus on the volume drivers that could be both cost / revenue drivers such as number of employees, number of orders, number of hours, number of reports produced, etc. The ICGN (International Corporate Governance Network) is now encouraging the non–financial business reporting the cutting edge and of course the competitive advantages to face their competitors.