

ΠΑΡΑΔΕΙΓΜΑ ΑΝΑΛΥΣΗΣ ABC

Item	Annual number of units sold	Cost per unit	Annual consumption value
Boxes of paperclips	21,000	£0.50	£10,500
Boxes of staples	10,000	£0.50	£5,000
Correcting fluid	16,000	£1.50	£24,000
Diaries	50,000	£3.50	£175,000
Erasers	15,000	£0.10	£1,500
Notepads	40,000	£2.00	£80,000
Pencils	80,000	£0.03	£2,400
Pens	120,000	£0.05	£6,000
Rulers	15,000	£0.25	£3,750
Staplers	10,000	£1.50	£15,000

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Pencils	80,000	£0.03	£2,400
Erasers	15,000	£0.10	£1,500
Totals	377,000		£323,150

ΠΑΡΑΔΕΙΓΜΑ ΑΝΑΛΥΣΗΣ ABC

Item	Annual number of units sold	Cost per unit	Annual consumption value	% Of annual units sold	% Of annual consumption value
Diaries	50,000	£3.50	£175,000	13.3%	54.2%
Notepads	40,000	£2.00	£80,000	10.6%	24.8%
Correcting fluid	16,000	£1.50	£24,000	4.2%	7.4%
Staplers	10,000	£1.50	£15,000	2.7%	4.6%
Boxes of paperclips	21,000	£0.50	£10,500	5.6%	3.2%
Pens	120,000	£0.05	£6,000	31.8%	1.9%
Boxes of staples	10,000	£0.50	£5,000	2.7%	1.5%
Rulers	15,000	£0.25	£3,750	4.0%	1.2%
Pencils	80,000	£0.03	£2,400	21.2%	0.7%
Erasers	15,000	£0.10	£1,500	4.0%	0.5%
Totals	377,000		£323,150		

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	Item	Annual number of units sold	Cost per unit	Annual consumption value	% of annual units sold	% of annual consumption value
79%	Diaries	50,000	£3.50	£175,000	13.3%	54.2%
	Notepads	40,000	£2.00	£80,000	10.6%	24.8%
15%	Correcting fluid	16,000	£1.50	£24,000	4.2%	7.4%
	Staplers	10,000	£1.50	£15,000	2.7%	4.6%
	Boxes of paperclips	21,000	£0.50	£10,500	5.6%	3.2%
6%	Pens	120,000	£0.05	£6,000	31.8%	1.9%
	Boxes of staples	10,000	£0.50	£5,000	2.7%	1.5%
	Rulers	15,000	£0.25	£3,750	4.0%	1.2%
	Pencils	80,000	£0.03	£2,400	21.2%	0.7%
	Erasers	15,000	£0.10	£1,500	4.0%	0.5%
	Totals	377,000		£323,150		

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