

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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| Totals | 377,000 | | £323,150 |

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|---------------------|-----------------------------|---------------|--------------------------|------------------------|-------------------------------|
| 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% |
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