**Grundlagen der BWL – Johannes Wegner, Kapitel 3**

**Materialklassifizierung: ABC-Analyse  
Verbrauchswerte pro Jahr**

***Übungsteil 1***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Material  Nr.** | **Verbrauch  in Stck.** | **in % am Gesamtverbrauch** | **Preis  pro Stck.** | **Wert  in EUR** | **in % am  Gesamtwert** | **Rang** |
| 1 | 156 |  | 96 |  |  |  |
| 2 | 728 |  | 5 |  |  |  |
| 3 | 104 |  | 375 |  |  |  |
| 4 | 208 |  | 21,75 |  |  |  |
| 5 | 156 |  | 62,5 |  |  |  |
| 6 | 312 |  | 3,75 |  |  |  |
| 7 | 130 |  | 200 |  |  |  |
| 8 | 520 |  | 2 |  |  |  |
| 9 | 260 |  | 15 |  |  |  |
| 10 | 26 |  | 3500 |  |  |  |
| **Summe** | **2600** |  |  |  |  |  |

***Übungsteil 2***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Material  Nr.** | **Rang** | **in % am Gesamt-verbrauch** | **in % am  Gesamtwert** | **kumuliert in % Menge** | **kumuliert in % Wert** | **Material-**  **klassifizierung** |
| 10 | 1 | 1% | 46,7% |  |  |  |
| 3 | 2 | 4% | 20,0% |  |  |  |
| 7 | 3 | 5% | 13,3% |  |  |  |
| 1 | 4 | 6% | 7,7% |  |  |  |
| 5 | 5 | 6% | 5% |  |  |  |
| 4 | 6 | 8% | 2,3% |  |  |  |
| 9 | 7 | 10% | 2,0% |  |  |  |
| 2 | 8 | 28% | 1,9% |  |  |  |
| 6 | 9 | 12% | 0,6% |  |  |  |
| 8 | 10 | 20% | 0,5% |  |  |  |
| **Summe** |  | 100% | 100 |  |  |  |