

ABC - analysis, as an important tool for generating an optimal assortment plan commercial enterprises

Shabanova L., Bagautdinova N., Gafurov I., Salimov L.
Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia

Abstract

© 2015, Mediterranean Center of Social and Educational Research. All rights reserved. High rates of financial and economic state trading enterprise is largely dependent on its assortment policy. It is known that not all commodity groups food supermarket are equally profitable. Since the formation of a range of tactical problems of commercial enterprise, the analysis of its economic efficiency should be evaluated systematically. The most popular method of assessment of such acts ABC - analysis. The purpose of the ABC-analysis in our study - Identification of product groups, with the most high, medium and low share of sales.

<http://dx.doi.org/10.5901/mjss.2015.v6n3p691>

Keywords

Graphical methods, Grouping objects of management, Methods, The assortment plan, The definition of boundaries, Trade policy