

Leseprobe zum Download



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tagtäglich müssen Sie wichtige Entscheidungen treffen, Mitarbeiter führen oder sich technischen Herausforderungen stellen. Dazu brauchen Sie verlässliche Informationen, direkt einsetzbare Arbeitshilfen und Tipps aus der Praxis.

Es ist unser Ziel, Ihnen genau das zu liefern. Dafür steht seit mehr als 25 Jahren die FORUM VERLAG HERKERT GMBH.

Zusammen mit Fachexperten und Praktikern entwickeln wir unser Portfolio ständig weiter, basierend auf Ihren speziellen Bedürfnissen.

Überzeugen Sie sich selbst von der Aktualität und vom hohen Praxisnutzen unseres Angebots.

Falls Sie noch nähere Informationen wünschen oder gleich über die Homepage bestellen möchten, klicken Sie einfach auf den Button „In den Warenkorb“ oder wenden sich bitte direkt an:

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Advance Payment – Anzahlung

To minimise the payment risk for the seller, an Advance Payment up to the full amount of the contract value can be agreed upon by the parties.

Advance Payment Guarantee – Anzahlungsgarantie

An Advance Payment can be guaranteed by an Advance Payment Guarantee, which comes into effect in the event of non-performance of the contract and if the seller does not refund the advance payment.

Advanced Planning and Scheduling System – Erweitertes Planungs- und Ablaufsystem

APS-systems comprise the whole chain of added value, including supplier and customer streams. They are an extension of the ERP-systems and synchronise the activities of the total supply chain.

Analysis of Tenders / Supply Analysis – Angebotsanalyse

An Analysis of Tenders or Supply Analysis gives a survey of the current market situation or of a specific product. It is also applied to evaluate the situation of one's own business in legal and economic terms.

Annual Inventory – Stichtagsinventur

Physical inventory is to be performed by counting, measuring and weighing close to the date of balance (usually within ten days before or after). Annual Inventory often incurs business interruptions. The usage of electronic data processing reduces the error rate.

Arithmetical Mean – Arithmetischer Mittelwert

To calculate the Arithmetical Mean one adds the consumptions of the periods and divides the sum by the number of periods. A directed adjustment to the most recent consumption development is not possible as an equal evaluation of all past periods of consumption is problematic. To avoid short term random fluctuation as much as possible, the number of consumptions has to be large enough.

The Arithmetical Mean is calculated as follows:

$$V = \frac{T_1 + T_2 + \dots + T_n}{n}$$

with V = forecast value for the next period, T_i = material required for period i and n = number of considered periods.

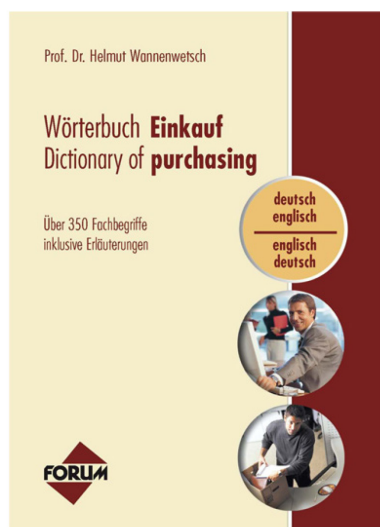
A-Supplier – A-Lieferant

The definition A-Supplier is the result of a segmentation of suppliers based on the ABC Analysis. Usually the criterion for this segmentation is the supplied amount multiplied by the price (turnover). It is reflected in most businesses that with 10 % of the total amount of suppliers, for example, 70–80 % of the turnover is realized (A-Suppliers).

Attributable Material – Direktes Material

Material which becomes a part of the finished product, e.g. raw material, auxiliary material, purchased parts and sub assemblies. Its consumption causes direct material costs.

Bestellmöglichkeiten



Wörterbuch Einkauf

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