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Inventories represent the most significant part of current assets, and effective inventories management is the most important task for the profitable entity's activity. Among the methods applied in the management process of the inventories, we can mention the ABC analysis method, which is based on the Pareto „golden rule”, according to which inventories are classified into three groups, depending on their level of significance on the final result of the entity. The main idea of the ABC method can be formulated as follows: rigorous control of 20% of inventories items allows 80% control of the entire inventories management system. The ABC method can be applied in the analysis of inventories in order to review the volume or range of the order for inventories in different groups, in order to activate the sales of those inventories items that are in excess in the entity's warehouse, to decide on the placement of inventories purchased materials, etc. The last of the situations specified above for the application of the ABC method is illustrated by a conventional example, based on which it was concluded that reducing the purchase price of materials included in category "A" will allow the entity to reduce not only the acquisition cost of the purchased materials, but also to reduce the cost of production of final products manufactured from this raw materials. The advantages and disadvantages of the ABC analysis method are also described in this article.