

wk5

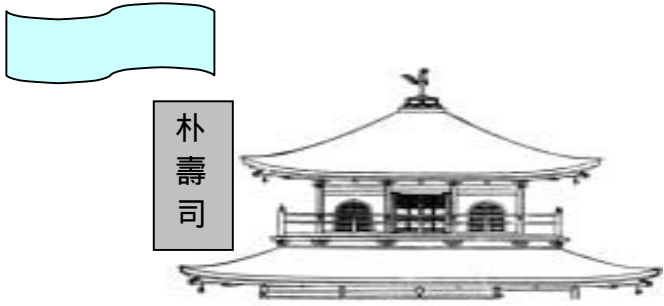
& ABC

continued ...

❖ **Agenda**

- ❖ Why ABC?
- ❖ What is ABC?
- ❖ How to Use ABC?

?



\ 30,000



\ 55,000



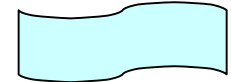
\ 35,000



\ 35,000

\ 125,000

1
A 3
B 3
C 5

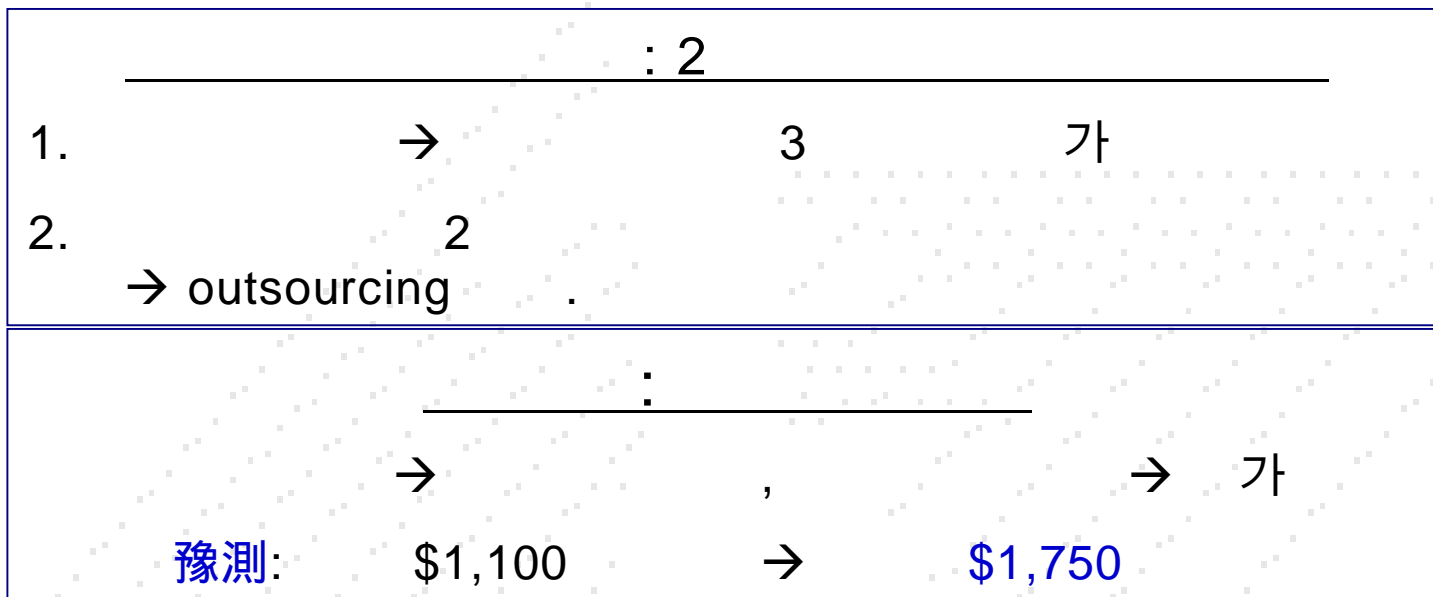


\ 280,000/4

= \ 70,000/

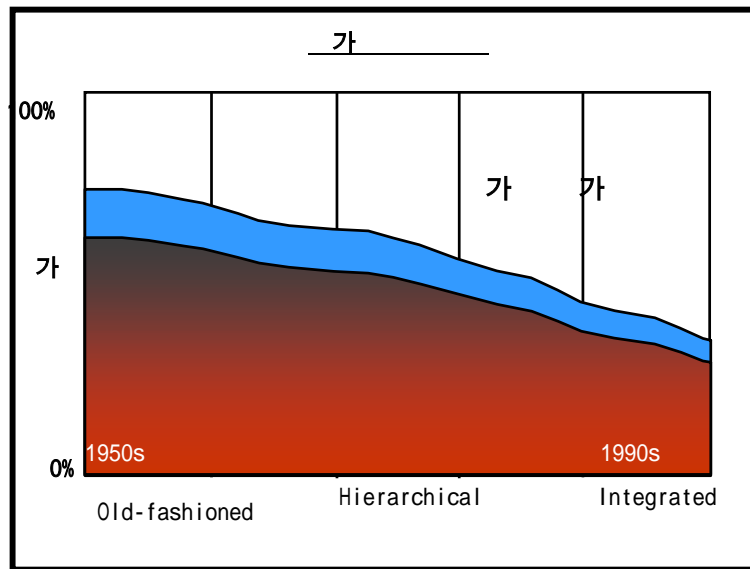
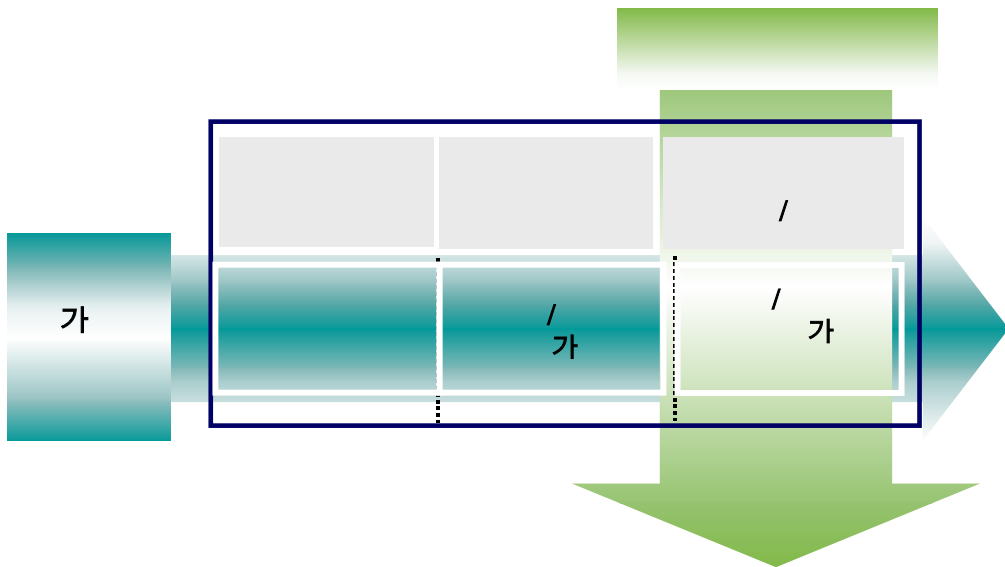
“Overhead Can Kill You”

Forbes, Feb 10, 1997

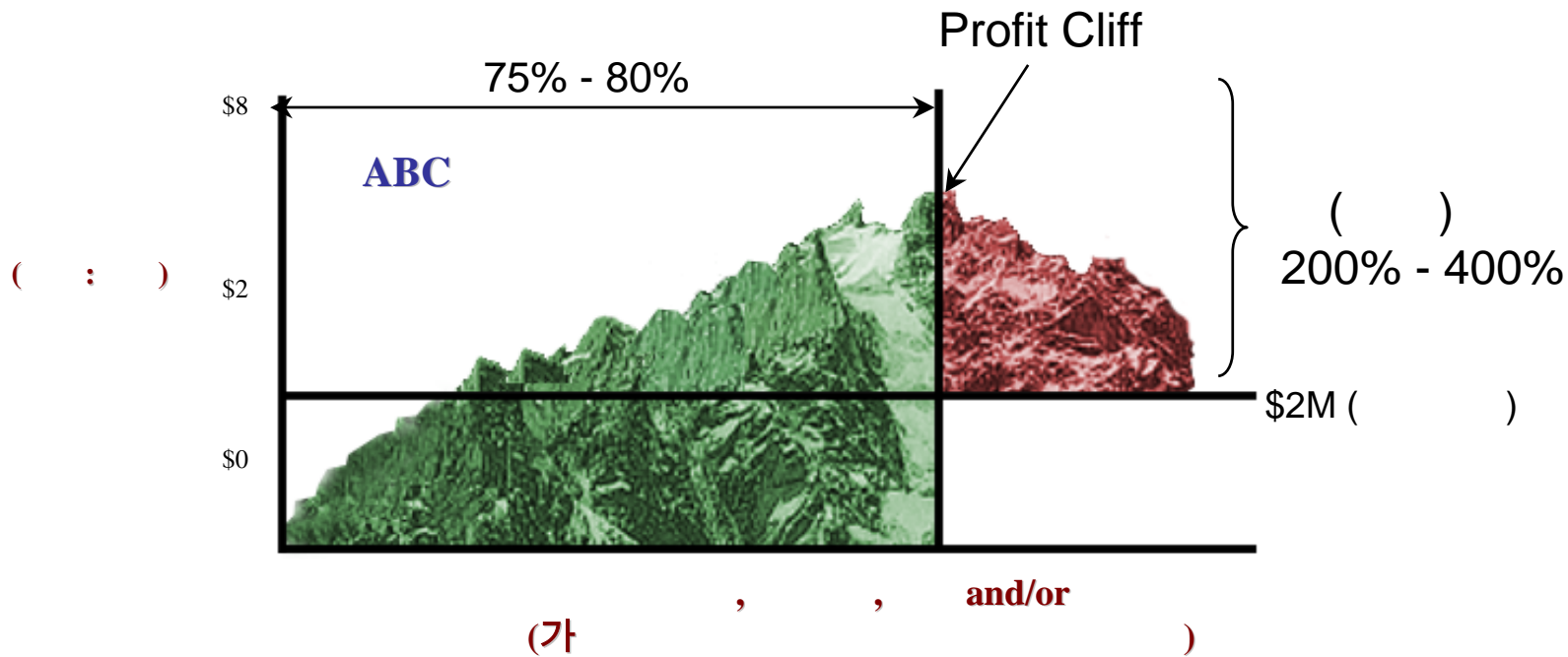


結果: \$2,000

가



- ▼ 가 - 가
- ▼ (가 가 가)
- ▼ 가 가 (/ / / 가)
- ▼ 가 - 가
- ▼
- ▼



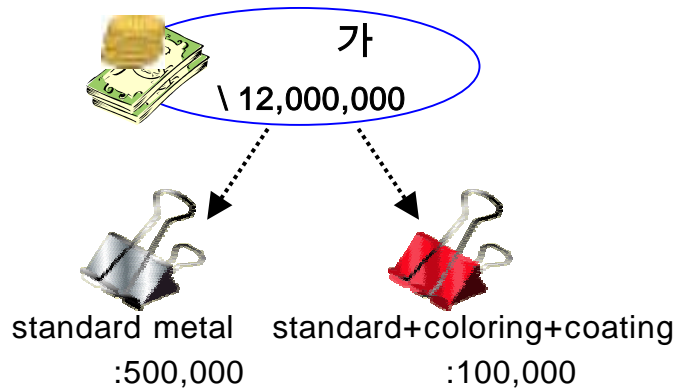
가 , 75% 8 가 . , ABC
 25% 6 2 가 가 .

• ABC

• 가 (/) 가, 가

가 對 ABC(가)

가



가	\ 180	\ 220	220
가	120	160	160
가	100	20	?
	-40	60	+/-

가 business risk

ABC
가

가

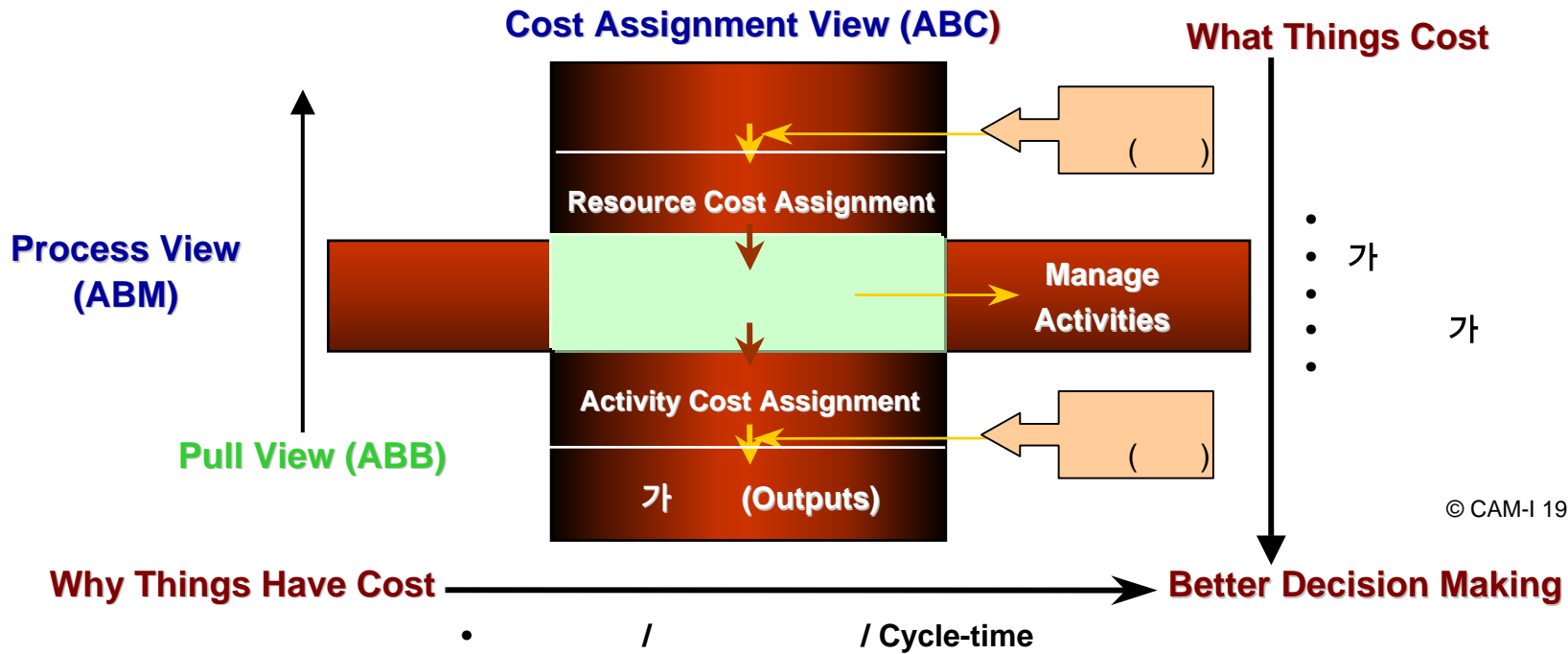
가
가
가
/ /

driver()

#

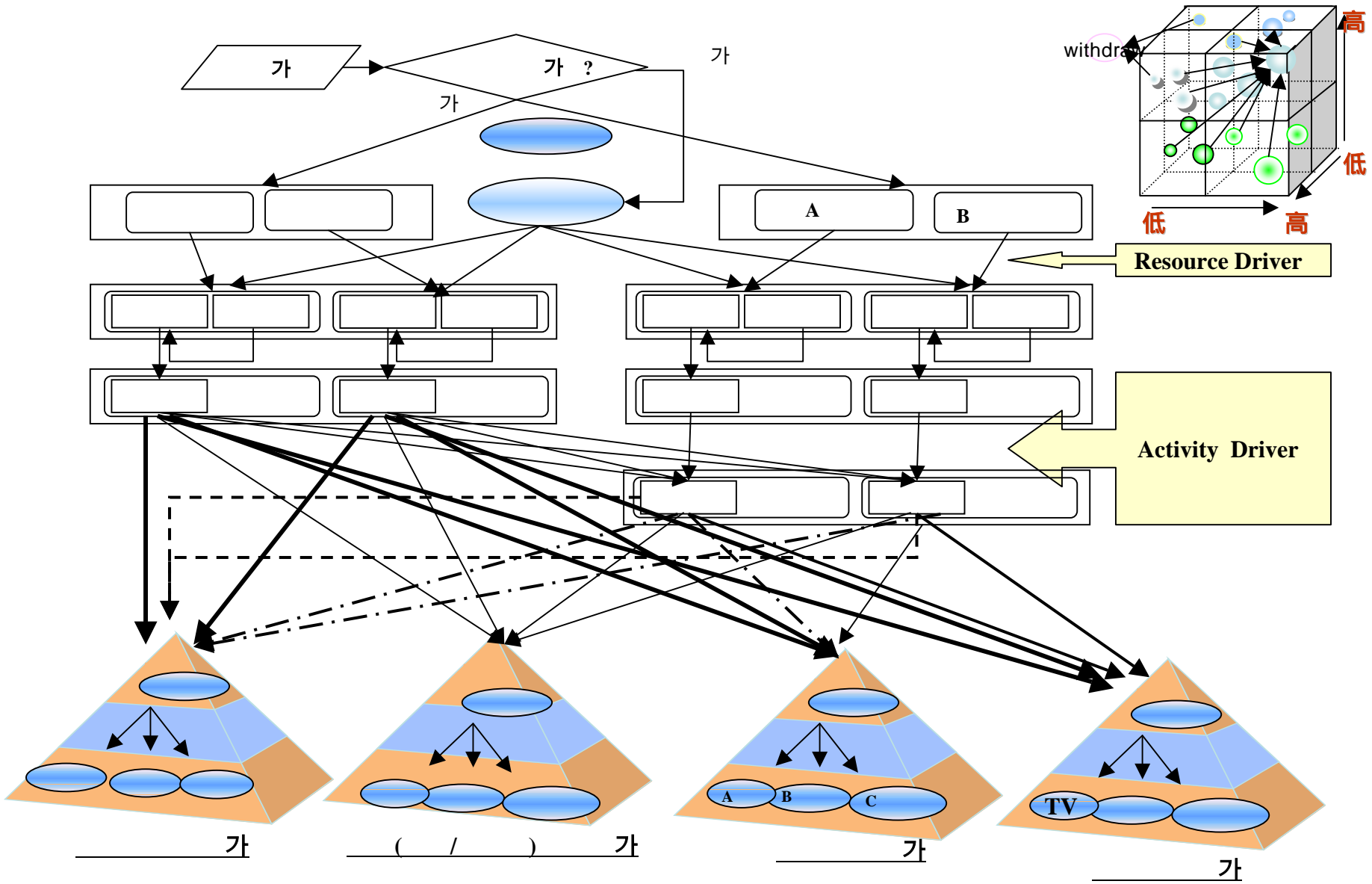
가

\ 180	\ 220
120	160
XX	XX
X	X
XX	XX
X	X
XX	X
XX	XX
?	?



© CAM-I 1990 (adapted)

- ABC 가 , 가 가
- Fortune 500 80%가 가 (, 가)
- ABC 가 가 , (,)



Mix

가 ,가

CR				
	SC	SK		
	1,315,390,905	1,446,774,349	302,510,669	3,064,675,923
가	1,090,408,095	1,102,308,853	230,242,466	2,422,959,414
.	224,982,810	344,465,496	72,268,203	641,716,509
.	17.10%	23.81%	23.89%	20.94%

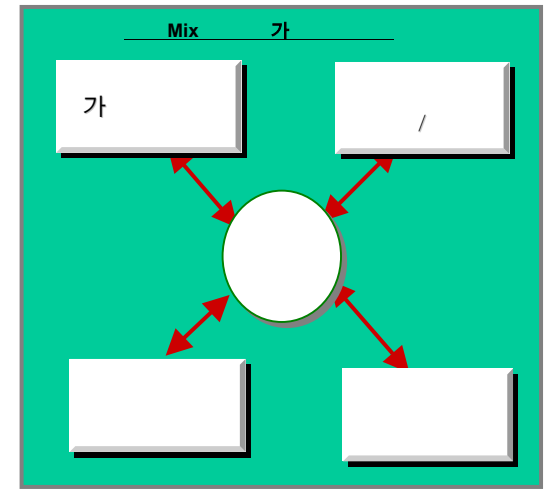
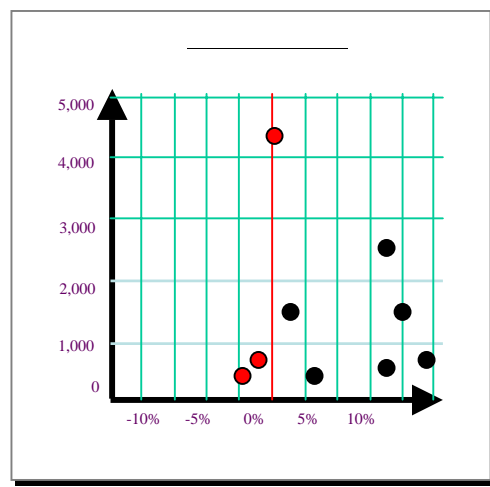
ABC

가

CR				
	SC	SK		
	1,315,390,905	1,446,774,349	302,510,669	3,064,675,923
가	1,090,408,095	1,102,308,853	230,242,466	2,422,959,414
.	224,982,810	344,465,496	72,268,203	641,716,509
.	17.10%	23.81%	23.89%	20.94%

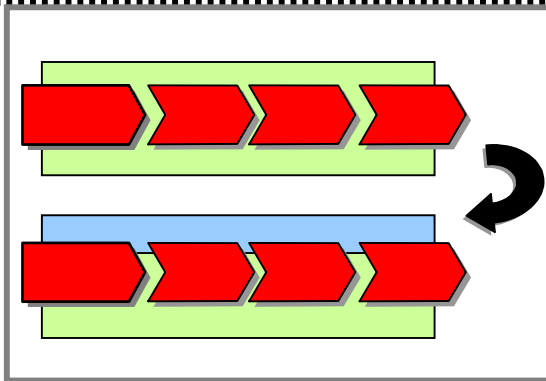
LOT&COIL

	가	가	가	가
	95	81	4,090,414	0.10%
	19	43	75	8.31%
	15	62	3	1.83%
	43	91	52	9.91%
	829,473,275	727,040,412	63	12.35%
	784,548,755	803,706,473	7,718	-2.44%
	721,559,865	666,999,560	5	7.56%
	711,655,105	767,710,085	4,980	-7.88%
DMC	573,540,940	588,730,966	0,026	-2.65%
	565,721,465	544,905,951	4	3.68%



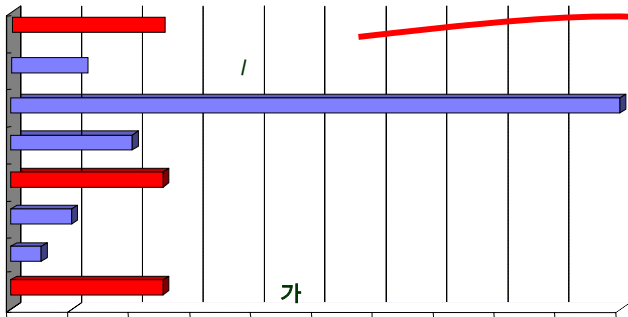
— , 가 etc.

	4,911,116	1.0%
	1,347,670	0.3%
	54,763,084	11.3%
	2,405,600	0.5%
	17,410,046	3.6%
	51,003,241	10.5%
	92,978,001	19.2%
	8,054,500	1.7%
	51,148,965	10.6%
	28,613,435	5.9%
	9,009,628	1.9%
	86,260,310	17.8%
	6,465,834	1.3%
	23,184,870	4.8%
	3,000,000	0.6%
	43,841,844	9.1%
	484,398,144	100.0%

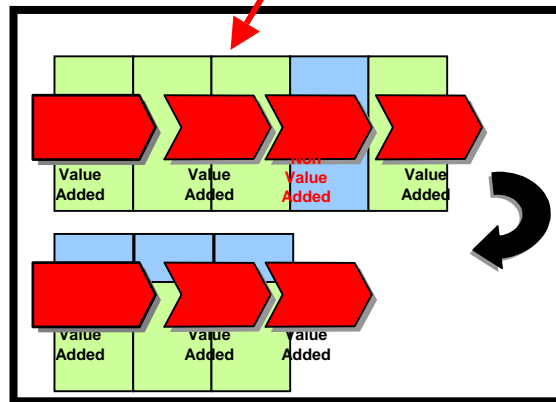


	4,420,004	1.0%
	1,212,903	0.3%
	49,286,776	11.3%
	2,165,040	0.5%
	15,669,041	3.6%
	45,902,917	10.5%
	92,978,002	21.3%
	7,249,050	1.7%
	46,034,069	10.6%
	25,752,092	5.9%
	8,108,665	1.9%
	77,634,279	17.8%
	5,819,251	1.3%
	20,866,383	4.8%
	2,700,000	0.6%
	39,457,660	9.1%
	435,958,330	100.0%

ABC

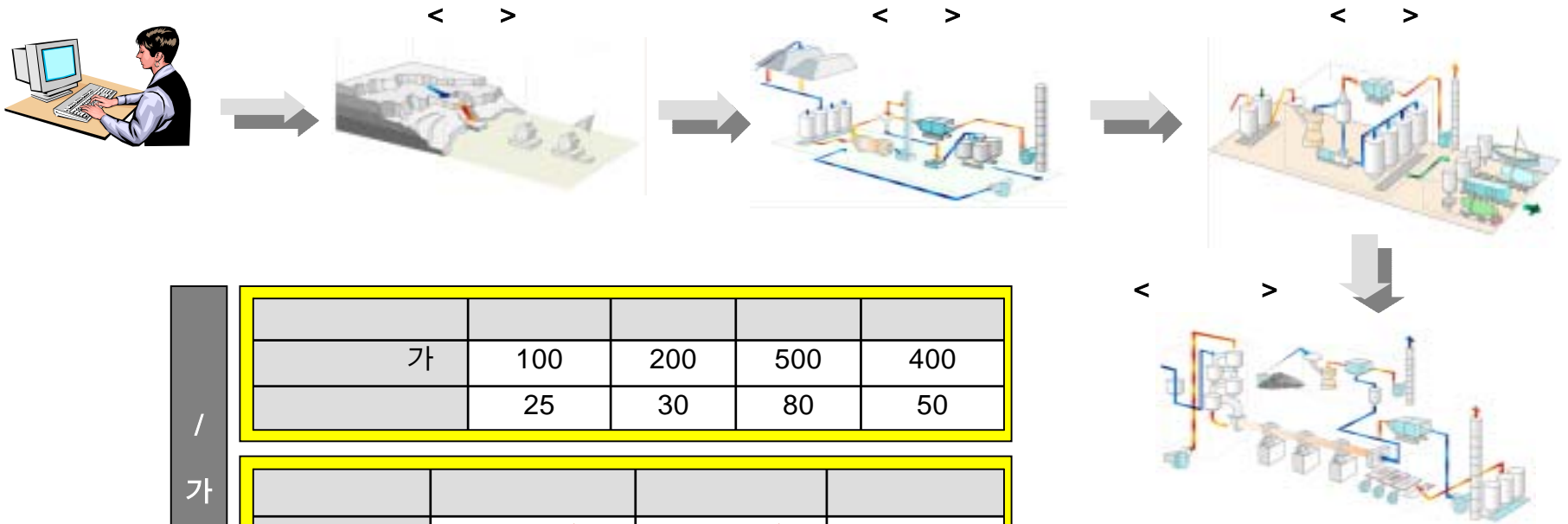


	72,659,721	15%
	24,221,907	5%
	96,879,628	20%
	48,439,814	10%
	24,219,907	5%
	121,099,536	25%
	24,221,907	5%
	29,075,888	6%
/	43,579,836	9%
	484,398,144	100%



	72,659,721	17%
	24,221,907	6%
	96,879,628	22%
	48,439,814	11%
	121,099,536	28%
	24,221,907	6%
/	43,579,836	10%
	431,102,349	100%

- 가



/ 가					
	가	100	200	500	400
		25	30	80	50
	가	1450 <input checked="" type="checkbox"/>	2000 <input checked="" type="checkbox"/>	1200	
		1550	2200	1000 <input checked="" type="checkbox"/>	

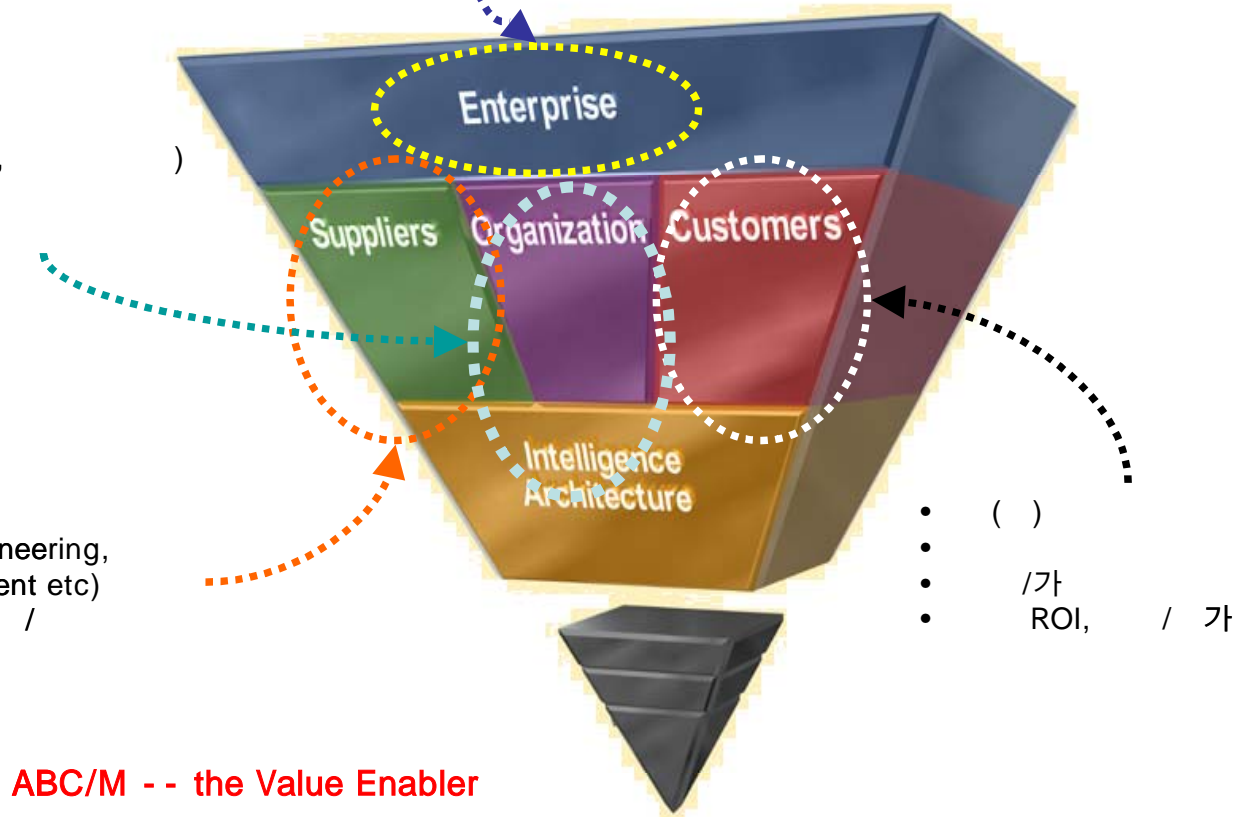
!!!

- 가 vs.
- 가
-
- /

ABC in BI

- () / / / 가
- simulation (,)
- Activity-Based Budgeting & Planning
- 가
- 가 /
- (가 , 가 ,)
- 가, risk 가

- input
- PLAN-DO-SEE
- resource requirement, monitor, metric
- 가

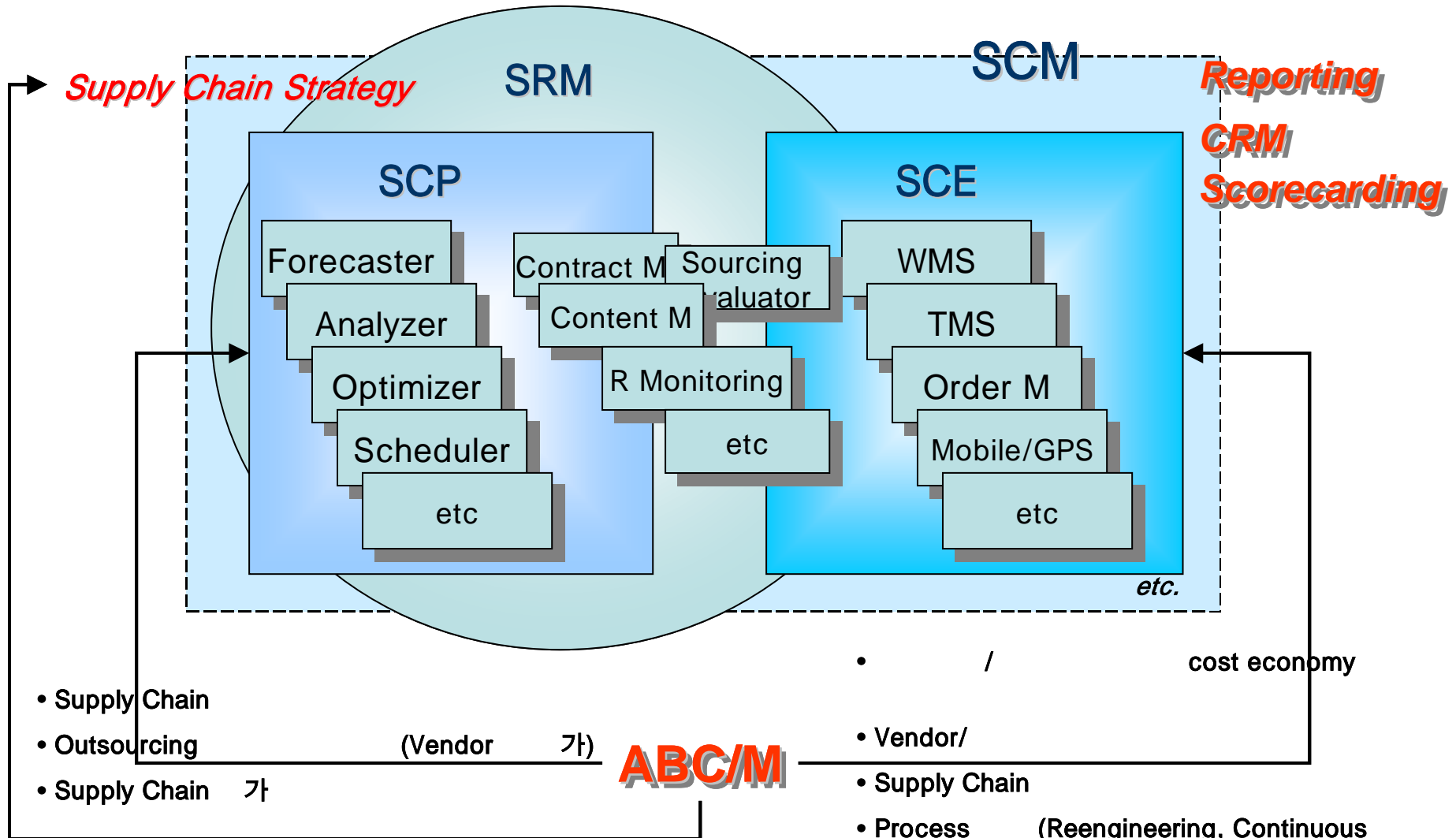


- Vendor/
- Supply Chain
- Process (Reengineering, Continuous Improvement etc)
- Supply Chain / /
- Outsourcing (Vendor 가)

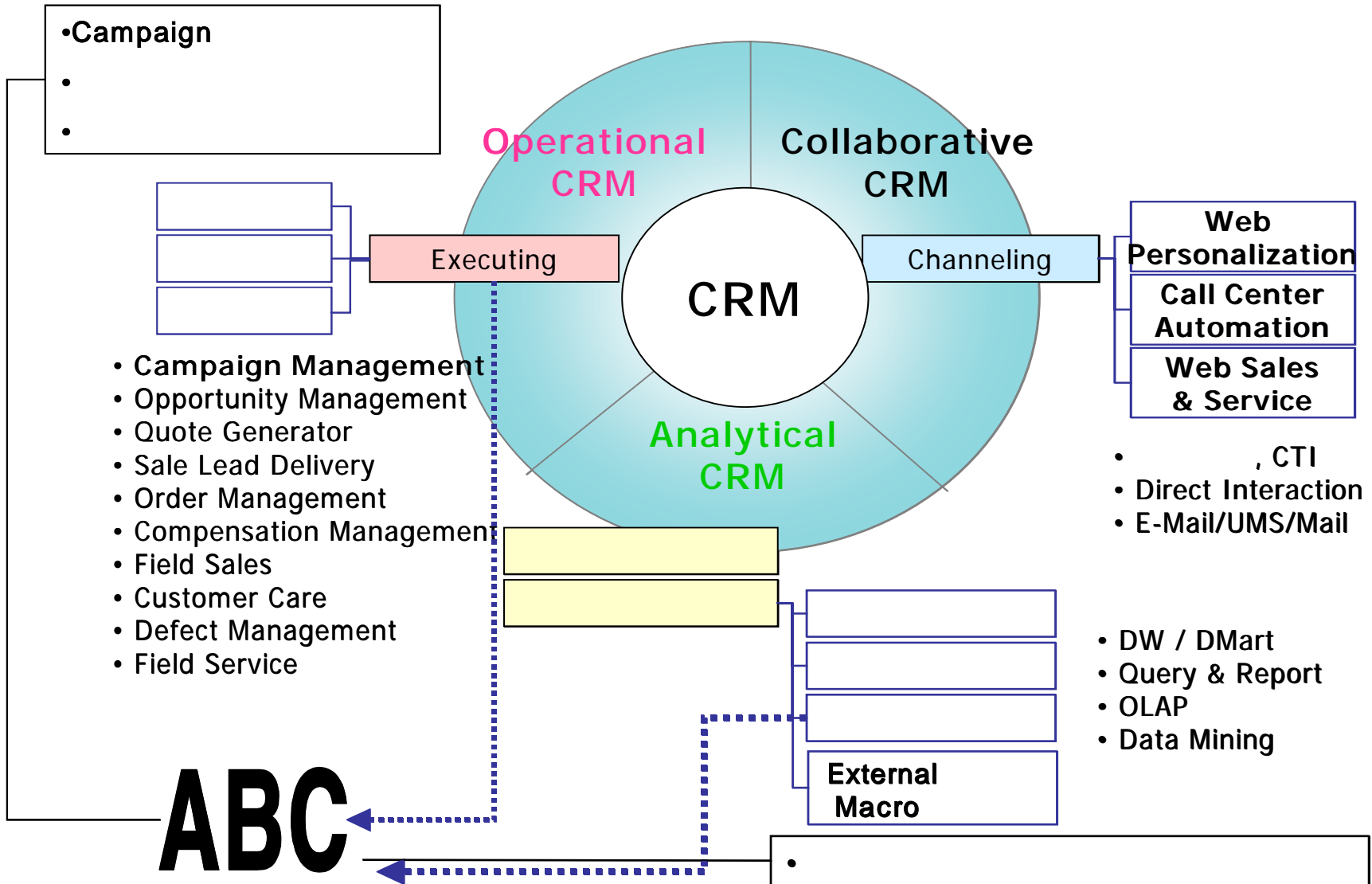
- ()
- /가
- ROI, / 가

ABC/M -- the Value Enabler

SCM ABC



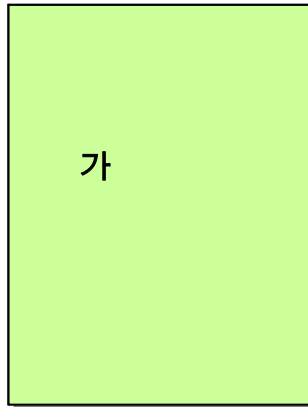
CRM ABC



ABC

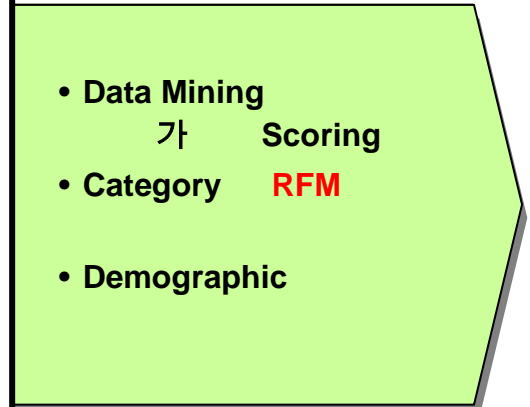
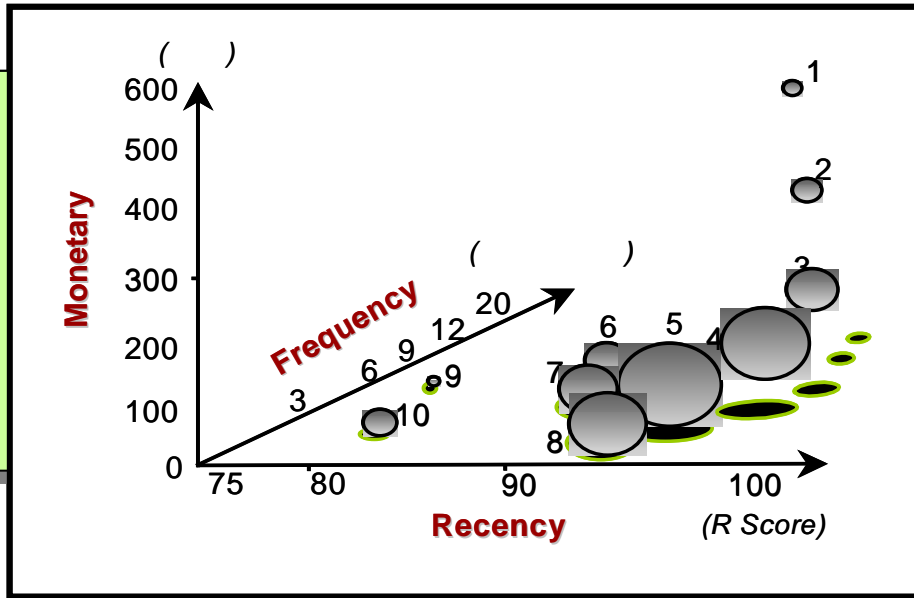
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CRM

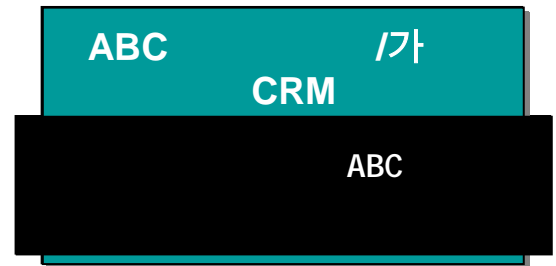
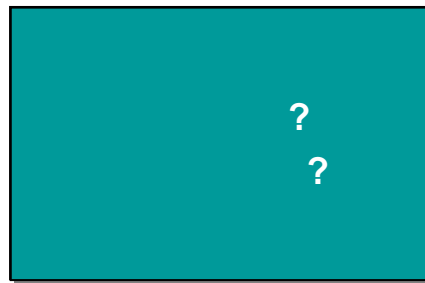


need

가



- Data Mining
가 Scoring
- Category RFM
- Demographic



CRM

ABC

	ABC	
PLAN	<ul style="list-style-type: none"> / / / 가 segmentation ROI 	<ul style="list-style-type: none"> high net- worth product mix Cross-sell, Up-sell ,
DO	<ul style="list-style-type: none"> response rate 가 	<ul style="list-style-type: none"> Target Matrix (e.g. / /)
SEE	<ul style="list-style-type: none"> campaign 	<ul style="list-style-type: none"> Target ,

ABC

VBM Framework

VBM

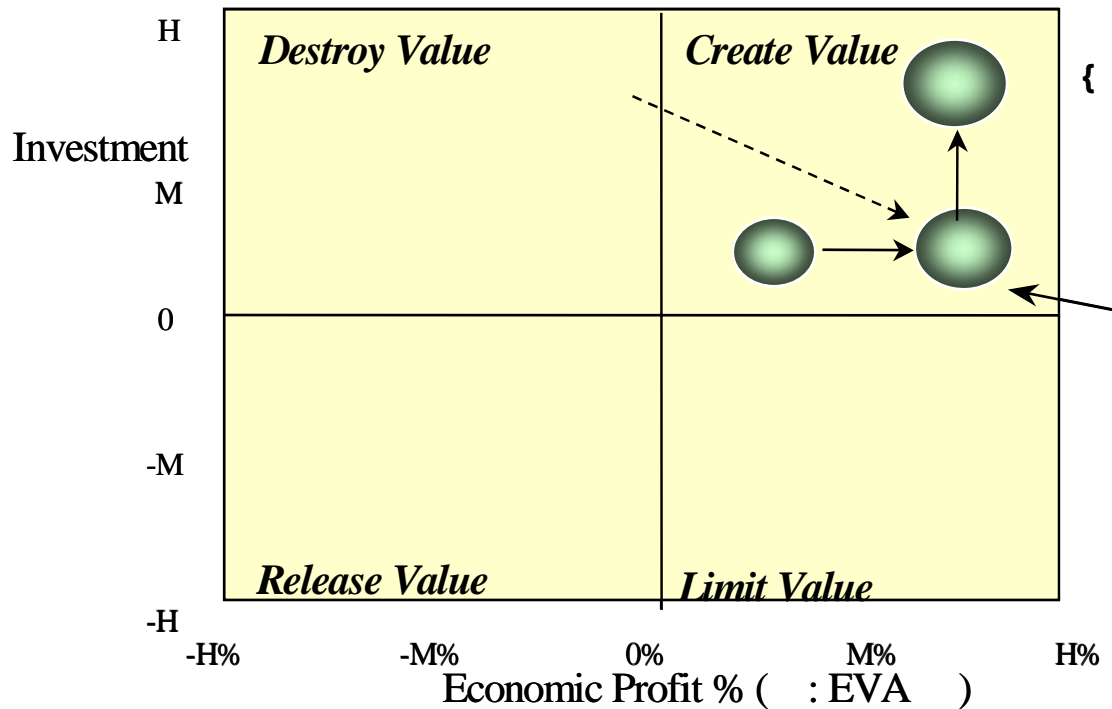
CFROI

가 (EVA,

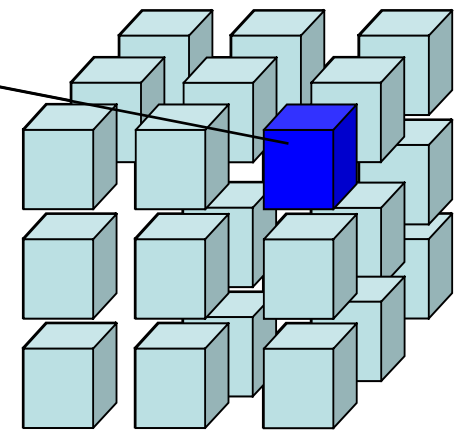
가

(Value Based Management)

Growth & Return Matrix

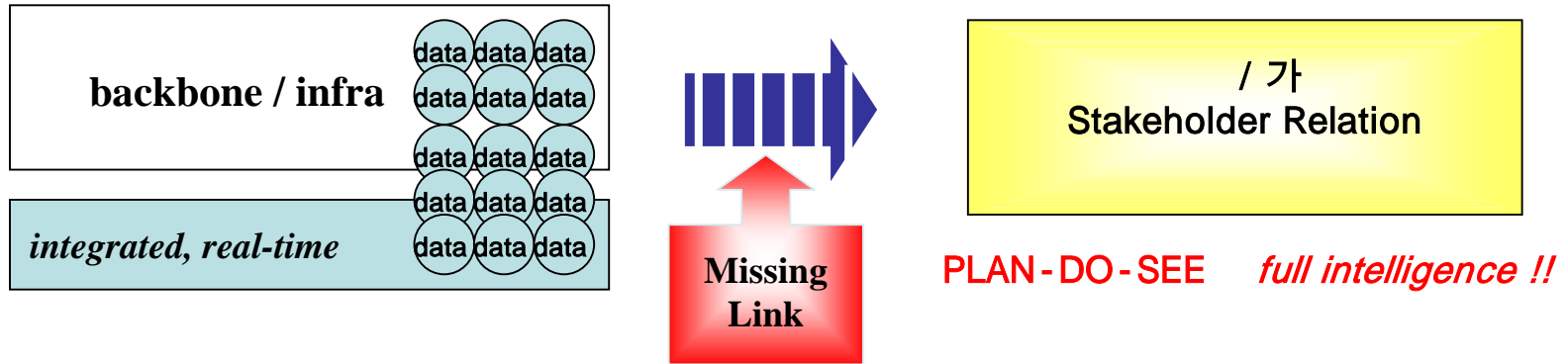


$$\{ \text{CFROI} - \text{WACC} \} \times \text{Investment} = \text{EVA}$$



Missing Link

Activity-Based Costing, more than a costing system - a Missing Link !

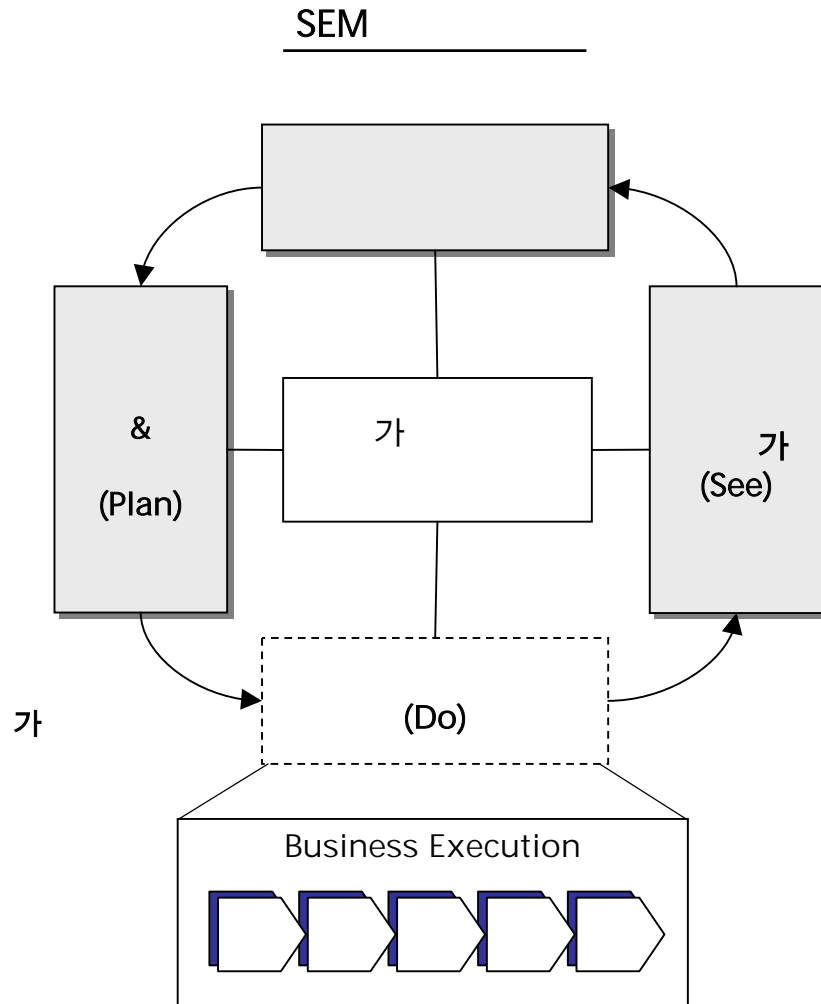


Missing Link ?

- 가/ /가
- / / / / / . / . / /
- , , ,가
-
- , ...

What, Why, How ?

ABC/M in SEM



ABCM

- tool
- 가
-)
- (