

عنوان مقاله:

Identification and prioritization of overhead cost factors of suppliers in the automotive supply chain.(Case study:
(SAIPA Automotive Group

محل انتشار:

دومین کنفرانس بین المللی ابزار و تکنیکهای مدیریت (سال: 1394)

تعداد صفحات اصل مقاله: 14

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خلاصه مقاله:

Because of limited number of buyers and sellers in monopolistic markets, coming into an agreement on price is of great importance. The traditional method for facilitating this agreement is conducting price analysis method – a costing systems, for determining purchase and sales prices which have been used for years in Iran industries like automotive. This study offers a new method for identifying and prioritizing important overhead costs factors and applies it in financial statements of suppliers of SAIPA Automotive Group. Using a descriptive survey research methodology, overhead factors is identified using expert opinions and Delphi method, and then these factors were prioritized by using indicators of quality, price and production with TOPSIS techniques. The findings include identifying 9 overhead cost category and 33 overhead factors which are prioritized generally in associated sections. Indirect labor .cost is the most important cost factor and the stationery, printing and copying is the least important one

کلمات کلیدی:

Overhead cost, price, factors of price, TOPSIS, Delphi, supply chain

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