

緩衝管理於銷售監控系統之應用

吳鴻輝, 任威達, 徐梓芳

企業管理學系

管理學院

hhwu@chu.edu.tw

摘要

The achievement of sales budget is the goal of a company, a sales department or a salesman. An effective sales control system is required under the current severe competitive pressure. The comparison of the budget level and actual value is model of the current control system. If the difference is under an accepted range, the performance is OK. However, if the difference is out of this accepted range, some management efforts are required for the managers. This control system has two weakness: (1) Although the performance is OK, the actual value is under the budget level; and (2) management efforts will be too late when the difference is out of this accepted range. Therefore, the application of buffer management of TOC is recommended by some academic specialists to improve the effectiveness of sales control. However, the utilization of this model, a buffer is requirement for each commodity and different management level. The manual monitoring and follow-up is an unberable burden. A computer-based sales management control system under buffer management is then proposed by this paper to release the difficulties of manual control. A prototype is designed to demonstrate the feasibility of this system.

關鍵字：Sales management, Buffer management,