



# **A Comparative Analysis of the Total Cost of Ownership Approach in Sourcing Decisions: Eine vergleichende Analyse des Total Cost of Ownership-Ansatzes als Instrument der Lieferantenauswahl**

*Florian C. Kleemann*

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Research paper from the year 2011 in the subject Business economics - Supply, Production, Logistics, grade: 1,0, Robert Gordon University Aberdeen (Aberdeen Business School), course: Strategic Purchasing, language: English, abstract: Die Einkaufsfunktion gewinnt immer stärker an Bedeutung. Infolgedessen spielen Lieferanten eine immer wichtigere Rolle, womit sich besondere Anforderungen die Lieferantenauswahlentscheidung anknüpfen. Das „Total Cost of Ownership“-Konzept hat zum Ziel, eine umfassende Kostenbetrachtung für ein Beschaffungsobjekt vorzunehmen, um so eine fundierte Managemententscheidung zu ermöglichen. Die Arbeit stellt das TCO-Konzept zunächst allgemein vor und stellt es dann zwei weiteren Analysetools, der Lieferantenpreisanalyse und dem Target Costing (Zielkostensteuerung), gegenüber. So kann aufgezeigt werden, dass TCO ein zentraler Bestandteil des modernen Beschaffungsmanagements sind. Darauf basierend werden Anwendungsmöglichkeiten von TCO als Entscheidungsunterstützungsinstrument skizziert.

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