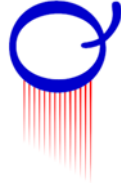




Höhere Fachprüfung für Detailhandelsmanager und Detailhandelsmanagerinnen

**Beilage E3:
Margen Übersicht 2019**



Sortiment	Brutto		Transport		Lagerkosten		Netto
	Marge % 19	Kosten 19	Marge % 19	Kosten 19	Marge % 19	Kosten 19	
Büro	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Büro-Regale	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Büroschränke	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Bürostühle	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Bürotische	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Empfang	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Konferenz	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Rollcontainer	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Stehtische	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Essen	45.0%	2.8%	2.8%	2.8%	2.8%	2.8%	42.5%
Bänke	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Esstische	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Kommoden	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Sideboards	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Stühle	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Garten	50.0%	8.0%	8.0%	8.0%	8.0%	8.0%	42.0%
Gartenbänke	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Gartenstühle	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Gartentische	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Liegen	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Lounges	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Zubehör	75.0%	8.0%	8.0%	8.0%	8.0%	8.0%	63.0%
Küche	50.0%	4.4%	4.4%	4.4%	4.4%	4.4%	47.0%
Aktionskompaktküchen	70.0%	4.0%	4.0%	4.0%	4.0%	4.0%	64.4%
Classic	70.0%	1.0%	1.0%	1.0%	1.0%	1.0%	68.6%
Geräte	20.0%	8.0%	8.0%	8.0%	8.0%	8.0%	16.8%
Modern	70.0%	1.0%	1.0%	1.0%	1.0%	1.0%	68.6%
Technische Ausstattung	20.0%	8.0%	8.0%	8.0%	8.0%	8.0%	16.8%

Sortiment	Brutto		Transport		Lagerkosten		Netto
	Marge % 19	Kosten 19	Marge % 19	Kosten 19	Marge % 19	Kosten 19	
Lampen	38.3%	8.0%	8.0%	8.0%	8.0%	8.0%	32.2%
Leuchten	20.0%	8.0%	8.0%	8.0%	8.0%	8.0%	16.8%
Leuchten Arbeiten	20.0%	8.0%	8.0%	8.0%	8.0%	8.0%	16.8%
Leuchtmittel	75.0%	8.0%	8.0%	8.0%	8.0%	8.0%	63.0%
Schlafen	55.8%	5.1%	5.1%	5.1%	5.1%	5.1%	49.9%
Betten	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Betten Boxspring	40.0%	4.0%	4.0%	4.0%	4.0%	4.0%	36.8%
Bettsofas	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Bettwäsche	75.0%	8.0%	8.0%	8.0%	8.0%	8.0%	63.0%
Decken	75.0%	8.0%	8.0%	8.0%	8.0%	8.0%	63.0%
Kissen	75.0%	8.0%	8.0%	8.0%	8.0%	8.0%	63.0%
Komplette Schlafzimmer Mass	45.0%	1.0%	1.0%	1.0%	1.0%	1.0%	44.1%
Lattenroste	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Matratzen	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Nachttische	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Schränke	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Schranksysteme Mass	70.0%	1.0%	1.0%	1.0%	1.0%	1.0%	68.6%
Topper	75.0%	4.0%	4.0%	4.0%	4.0%	4.0%	69.0%
Wohnen	54.5%	5.5%	5.5%	5.5%	5.5%	5.5%	48.1%
Beistelltische	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Bettsofas	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Dekoration	80.0%	8.0%	8.0%	8.0%	8.0%	8.0%	67.2%
Garderoben	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Regale	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Saisonal	80.0%	8.0%	8.0%	8.0%	8.0%	8.0%	67.2%
Sessel	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Sideboards	45.0%	8.0%	8.0%	8.0%	8.0%	8.0%	37.8%
Sofas	45.0%	4.0%	4.0%	4.0%	4.0%	4.0%	41.4%
Teppiche	75.0%	8.0%	8.0%	8.0%	8.0%	8.0%	63.0%
Wohnwandsysteme Mass	50.0%	1.0%	1.0%	1.0%	1.0%	1.0%	49.0%
Gesamtergebnis	50.5%	4.8%	4.8%	4.8%	4.8%	4.8%	45.6%

