DEVELOPING A PURCHASE PROCESS

Case: Prisma Peremarket AS

Lahti University of Applied Sciences
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ÄIJÄLÄ, LAURA: Developing a purchase process
                                         Case: Prisma Peremarket AS

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ABSTRACT

The aim of this thesis was to describe the current purchase process of women's clothing department at Prisma Peremarket AS, define the problems concerning the process and to suggest development actions to solve the problems. The solutions for the problems were based on the theoretical part of the thesis.

The data used for the case study was gathered by qualitative means working at the case company as a purchasing assistant and observing the daily routines of the department. Additional information concerning the current purchase process was acquired by interviewing the personnel of the department. The theory for the thesis was gathered by researching literature on the subject.

Purchasing was stated to be an important operation in a company, since it is closely associated with profitability. In order to make good purchases, the purchasing personnel of a company should possess core competences needed. Literature research pointed out that core competences are the factors that distinguish a company from others. Together with strategic processes, core competences build a company its core capabilities, that form the company's competitive advantage not only currently, but also in the future.

The results of the case study revealed a fact that routine purchasing tasks consumed too much time and obstructed the personnel from strategic tasks that could create competitive edge for the company. The time consumption problem would be solved by changing the way of doing purchases.

If more time for competence management would be arranged, the company could use the competence development tools introduced in the theoretical part of the thesis. These tools were SWOT analysis used for analyzing strengths, weaknesses, opportunities and threats, process opening chart used for clarifying relations of tasks, yearly clock for scheduling the development actions and competence charts for personnel's self evaluation.

Other findings brought forth by the study were that the company's IT systems and information flow should be developed.

Key words: Purchasing, purchase process, competence management tools, Prisma Peremarket AS

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TIIVISTELMÄ

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Tämän opinnäytetyön tavoitteena oli kuvata Prisma Peremarketin naisten vaatteiden hankintaosaston nykyinen ostoprosessi, määritellä prosessiin liittyvät ongelmat ja ehdottaa kehitystoimia ongelmien ratkaisuksi. Kehitystoimet perustuivat opinnäytetyön teoreettiseen osuuteen.

Case -tutkimuksessa käytetty aineisto kerättiin kvalitatiivisia tutkintamenetelmiä käyttäen työskennellen kyseessä olevassa yrityksessä hankinta-assistenttina havainnoiden osaston päivittäisiä toimia. Hankintaprosessiin liittyvää lisätietoa kerättiin haastattelemalla osaston henkilökuntaa. Tietoa opinnäytetyön teoreettista osaa varten kerättiin tutkimalla aiheeseen liittyvää kirjallisuutta.

Ostotoiminta todettiin tärkeäksi toiminnaksi yrityksessä, koska se on läheisesti kytköksissä yrityksen kannattavuuden kanssa. Jotta yrityksessä tehtäisiin hyviä hankintoja, on ostohenkilökunnalla oltava tarvittava ydinkyvykkyys. Kirjallisuuden tutkinta osoitti, että ydinkyvykkyys on se tekijä, joka erottaa yrityksen muista. Yhdessä strategisten prosessien kanssa ydinkyvykkyys muodostaa ydinosaamisen, joka muodostaa yrityksen kilpailuedun sekä nykytilassa, että tulevaisuudessa.

Case -tutkimus osoitti, että rutiininomaiset ostotoiminnan tehtävät kuluttavat liikaa hankintahenkilökunnan aikaa ja ovat esteenä strategisille tehtäville, jotka voisivat luoda yritykselle kilpailuetua. Ajankäyttöongelma tultaisiin ratkaisemaan muuttamalla ostamisen tyyliä.

Kun osaamisen johtamiselle olisi järjestetty lisää aikaa, yritys voisi käyttää opinnäytetyössä kuvailtuja osaamisen kehittämisen työkaluja. Näihin työkaluihin kuuluvat SWOT analyysi, jota käytetään analysoimaan vahvuuksia, heikkouksia, mahdollisuuksia sekä uhkia, ydinprosessien avaaminen, joka selventää eri tehtävien välisiä suhteita, vuosikello, joka aikatauluttaa hankintatoimien käytön, sekä kompetenssitauluko, jota käytetään itsearviointiin.

Lisäksi tutkimus osoitti, että yrityksen tulisi kehittää IT järjestelmiä, sekä tiedonkulkua henkilökunnan välillä.

Asiasanat: Hankinta, hankintaprosessi, osaamisen hallinnan työkalut, Prisma Peremarket AS

CONTENTS

1   INTRODUCTION

Purchasing is an important topic, since it forms, depending of the field of business, 50-80 percent of total expenses of a company (Iloranta & Pajunen-Muhonen 2012, 21). Competence management is important, since companies can develop their productivity by three ways: technologically, gaining capital intensity or by developing intellectual capital; competence (Koskinen 2006, 9-10).

1.1   The aim of the research and limitations

The aim of this thesis is to describe the current purchasing process at Prisma Peremarket AS, define the problems and suggest developing ideas and follow-up research. In order to do this, the thesis first introduces the reader to a purchasing process. To develop purchasing actions, competence of the purchasing personnel has to be developed. Thus, this thesis also introduces competence development tools to the reader.

As figure 1 describes, the thesis has three main focus areas; purchasing operations, competence management and the case study.
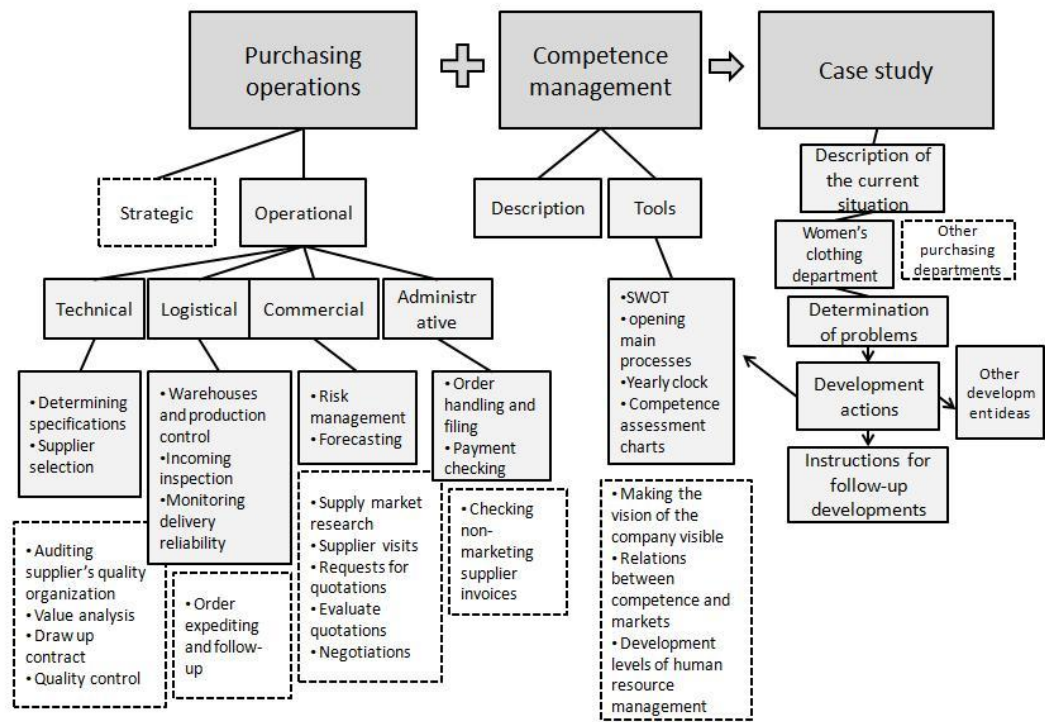
FIGURE 1. Topics and limitations of the thesis

Purchasing concerns both products and services. However, this thesis concentrates on purchasing products unless other stated. Purchasing operations consist of not only operational tasks, but also strategic tasks, such as risk management. This thesis focuses on operational tasks. However, strategic side of the purchasing is discussed on the third chapter with competence. The Purchase process part concentrates on describing operative purchasing tasks and is divided into four categories, which are: technical, commercial, logistical and administrative. Each category is explained and two to three purchasing operations concerning the specific category are described.

The third chapter defines competence and introduces competence management tools. Since there are numerous tools for competence development, this thesis introduces four of them.

The first goal of the case study of this thesis is to describe the purchasing actions of women's clothing purchasing department of Prisma Peremarket AS Estonia. The second goal is to determine the problems of the department and the third goal is find ways to develop the actions of the department in order to make the work of the department more efficient. To accomplish that, the thesis defines the usual operational purchasing tasks and introduces ways for competence management. The final goal of the case is to give company instructions for follow-up developments.

1.2   Research methods

The theoretical part of this thesis was done by researching literature of the subject. The empirical part of the study is the case study. The author gathered the data for the case mostly by committed observation while working as a purchasing assistant in the company during autumn 2012. In addition, the author interviewed the personnel of the department for further information. The interviews were open interviews, based on questions, which were prepared beforehand. In conclusion, the research methods used in this study were qualitative. (Qualitative Vs. Quantitative Research 2013)

The first goal of the empirical part was to determine the current tasks of the purchasing staff. This is part was done with the interviews and through own observation as working as a purchasing assistant. The second goal was to find out ways to develop the competence of the purchasing personnel and to see, whether some tasks can be altered to less time consuming or to delete totally from the task list. This is accomplished by combining the findings of the empirical study with the theory introduced in the previous chapters.

1.3   The structure of the thesis

As figure 2 presents, this thesis starts with an introduction of the subject and the object of the case study. The second chapter focuses on purchasing and thus determines the word purchasing and focuses on the operative purchasing tasks.

The third chapter focuses on competence development, defines the most important concepts concerning competence and explains the reader the importance of competence development. The chapter ends with description of competence development tools, which are SWOT analysis, opening of main processes, yearly clock and competence assessment charts.

The fourth chapter is the empirical part of the study and explains with examples, what the purchasing department is doing currently. It also defines the problems of the case company concerning purchasing operations and gives some development ideas.
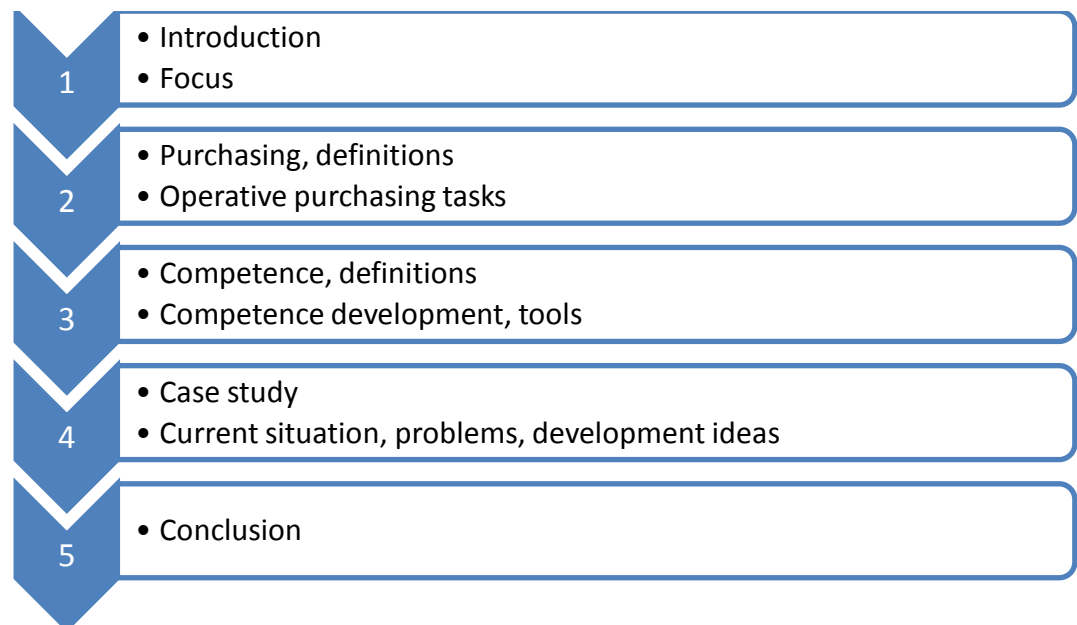
The fifth chapter concludes the thesis.

FIGURE 2.The structure of the thesis

2   PURCHASING

2.1   What is purchasing?

Purchasing is the activity of acquiring goods or services to accomplish the goals of an organization. (Business dictionary 2013)

A list adapted from logistics study material 2009 by professor Virolainen categorizes the objectives of purchasing as such:

> 1. *To supply the organization with a steady flow of materials and services to meet its needs.*
> 2. *To buy efficiently and wisely, obtaining by an ethical means the best value for every Euro spent.*
> 3. *To develop staff, policies, procedures and organization to ensure the achievement of the foregoing objectives.*
> 4. *To select the best supplier in the market.*
> 5. *To protect the company's cost structure.*
> 6. *To maintain the correct quality/value balance.*
> 7. *To monitor supply market trends.*
> 8. *To negotiate effectively in order to work with suppliers who will seek mutual benefit through economically superior performance.*

Purchasing has become strategically and economically important, because purchasing competence has a strong connection with profitability and competitive edge. (Iloranta & Pajunen-Muhonen 2012, 22)

2.2   Purchase process

As figure 3 shows, the main purchasing operations are closely associated with each other. A purchase process consists of tactical purchasing and order functions. The process starts from the internal customer and ends with the supplier. The actual buying in a purchase process does not include the first and the last parts of the process, since usually the actual specifications come from the supplier. (van Weele 2002, 15-16)
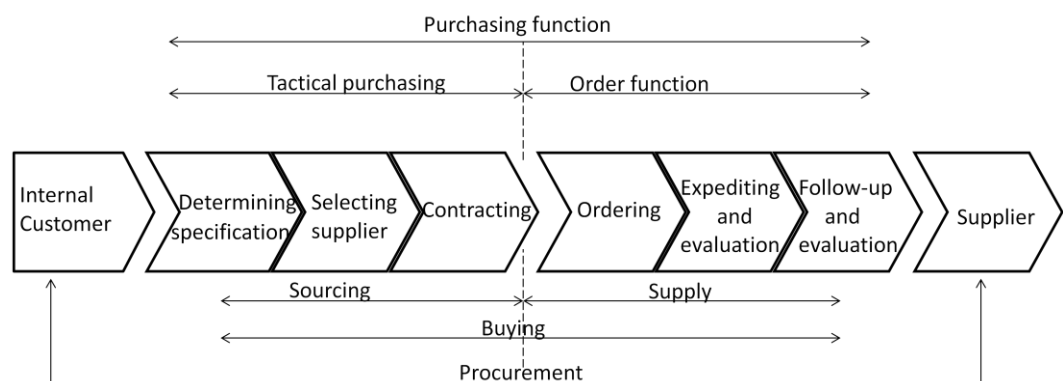
FIGURE 3. Purchase process model (van Weele 2002, 15)

2.3   Operative purchasing tasks

Purchasing actions can be generally divided into four dimensions which are: technical, commercial, logistics and administrative dimensions. (van Weele, 2002, 39)

This chapter introduces the operative purchasing actions based on van Weele's classifications. First the dimension in question is defined and then the operational tasks related to the dimension are listed according to van Weele. Finally two to three examples of the operations concerning the dimension in question are presented.

2.3.1 Technical dimension

Technical dimension concerns the functionality, quality and specifications of the purchased products. Some of the tasks in this category are as follows:

- **Determine specifications of goods and services that are to be purchased**
- Audit supplier's quality organization
- Value analysis
- Quality control
- **Supplier selection**
- Draw up contract

Determining specifications

Determining specifications of the order is one of the first tasks of the purchasing process. This stage determines what is to be purchased. This operation is important, because it eliminates possibilities for misunderstandings that can lead to delays and financial losses.

The specifications can be divided into two categories; Functional specifications and detailed technical specifications. The functional specifications specify the functions the product is used for and the technical specifications define the characteristics of the product. Together these specifications form a bigger concept; purchase order specification, which is usually a set of documents. These documents consist of the following parts:

- Quality specifications (Technical details, inclusion of quality certificates)
- Logistic specifications (Product quantities, delivery time)
- Maintenance specifications (Supply of spare parts, maintaining)
- Legal and environmental requirements (meeting health, safety and environmental legislations)
- Target budget (indicates within which financial limits the offer can be accepted)

The responsibility of the purchaser is to make sure that the specifications meet the requirements given by the user of the product. (van Weele 2002, 53)

Supplier selection

There are many details that have to be taken in to account when selecting a new supplier. First of all the offers by different suppliers have to be compared. The first way to compare the offers is the price. Not only sales price should be taken into consideration, but also other factors affecting the price of the product. These factors include for example transportation costs, customs, preparation costs and storing costs. Moreover, when purchasing from abroad the currency rates should be taken into account, since sometimes it is cheaper to buy with the supplier's currency. (Koskinen 1995, 162-163)

Secondly, discounts tend to have a big impact on the supplier selection especially in the retail trade. There are three main discounts; quantity, seasonal and yearly discounts. Quantity discounts are graduated in accordance with the quantity of items purchased. The discount percentage increases together with the quantity purchased. Seasonal discounts are granted on items that are produced continuously, but sold seasonally. The discount compensates companies for the costs caused by long-term storing. Lastly, the yearly discounts are associated with the quantities of the items purchased over the year. Usually these discounts are graduated in accordance with the quantities. The idea behind these discounts is to ensure customer loyalty. (Koskinen 1995, 167)

2.3.2   Logistical dimension

The logistical dimension concerns operations related to optimization of the materials flow from the supplier to the point where the materials are actually needed and consumed. These operations include for example:

- **Optimization of ordering policy in co-operation with inventory control**
- Order expediting and follow-up
- **Incoming inspection**
- **Monitoring delivery reliability** (van Weele 2002, 39)

Warehouses and production control

Warehouses can have a big impact on the costs of invested capital. Every extra product binds capital, so it is important for the purchaser to purchase the right amount of products. Another important factor is to have the products ordered at the right time so that empty warehouses won't hinder sales. Warehouses can be controlled by using JIT (Just In Time) principle, when all the products arrive to the warehouse at the right time and also leave the warehouse at the right time in order to minimize binding of the capital. This principle also helps to get rid of excess storaging. (*Hankintatoimi 2013*)

Incoming inspection and monitoring delivery reliability

Since defected goods and late deliveries add to the expenses of a company, incoming inspection and delivery monitoring are important. The quality of a good should be controlled immediately when receiving the goods. This task does not usually belong to purchasing department, but the purchaser's should be reported about the possible defects not only for the immediate reclamations, but also for the following supplier selections. (Koskinen 1995, 166)

Even if the goods ordered are as requested, the delivery may be late. Late deliveries may have big effects on sales, which is another expense for a company. All the information concerning delivery reliability should be gathered for future supplier selections. With a new supplier, company visits may provide information about both delivery reliability and the quality of the products. (Koskinen 1995, 166)

2.3.3   Commercial dimension

Commercial dimension relates to marketing, co-operation with suppliers, negotiating and contracting. Operational tasks in this category include: (adapted from van Weele 2002 and Hankintatoimi 2013)

- Supply market research
- Supplier visits
- Requests for quotations
- Evaluate quotations
- Negotiations with suppliers
- **Risk Management**
- **Forecasting**

Risk management

Strategically important task for purchasers' is risk management. This includes three steps: identification, analyzing and reducing or eliminating effects. It is very critical for purchasers to identify and control the risks in relation to supplier chains and suppliers. From the purchaser's point of view there are two essential viewpoints, which are the supplier orientated risks and risks concerning the whole supply chain and purchasing operations. In order to avoid risks concerning suppliers the purchaser should not only, map out and identify possible risks when choosing a new supplier, but also remap the possible risks considering old suppliers as well. This action makes the high-risk suppliers more identifiable and thus reduces risks. (Hankintatoimi 2013)

According to hankintatoimi.fi the most important questions concerning purchasing risks are as follows:

- *Have the changes in the operational environment and the changes caused by megatrends been recognized?*
- *Has the decline in demand been considered?*
- *Has the increase in demand been considered?*
- *Have the changes in suppliers been taken into account?*

- *Has the implementation of new technologies been taken into consideration?*
- *Have the risks brought by globalization been considered?*
- *Have the risks concerning the whole supply chain been inspected?*

Forecasting

Forecasting the future sales is a remarkably important part of purchaser's job because these forecasts guide the becoming purchases. The accuracy of the forecasts depends on the period of time in question, but as hankintatoimi.fi states, the company in question should have a rough idea of the sales of the becoming year and more accurate idea of the sales of coming months, weeks and days. In short; smaller the time period forecasted is, more accurate the forecast should be. The forecasts for longer period of time guide the strategic planning, whereas forecasts for shorter periods of time guide the production. Forecasts base upon previous demand, orders and market forecasts. (Hankintatoimi 2013)

2.3.4   Administrative dimension

Administrative dimension includes the efficient handling of orders, expediting and the follow up and handling of invoices. The operative functions of this dimension according to van Weele are:

- **Order handling and filing**
- Checking non-marketing supplier invoices
- **Checking payments to supplier**

Handling of orders, order confirmations and invoices

Working with orders, order confirmations and invoices are everyday tasks for a purchaser. Purchaser's work can be made more efficient if the overlapping and routine-like tasks are eliminated. In addition to purchaser's tasks, the operations of

the whole supply chain should be taken into consideration, when making tasks more efficient. (Hankintatoimi 2013)

In order to make the tasks in relation to ordering more efficient, the overlapping and repeating tasks can be combined. It should also be taken into consideration, whether some routine-like tasks could be made automatic. (Hankintatoimi 2013)

Advanced information systems and fast data connections offer means of making the purchasing more efficient and gaining more competitiveness. However, if dealing with international supplies, it should be taken into consideration, that developing countries do not have as advanced information systems or internet networks as many western countries do. (Hankintatoimi 2013)

Payment checking

The aim of the payment checking is to make sure, that the payments are in accordance with contracts. In this activity the order, reception and the price on the invoice are compared in order to see that all match with each other. After the invoice has been checked and everything matches, it is sent for an approval. However, if the invoice differs from the order, it is sent back for the purchaser. (Koskinen 1995, 198)

Invoices can be divided into two categories. The first category consists of the invoices of whose price information is used later on in other systems. These invoices include:

- Imported goods, whose exact price depends on custom fees
- Resale goods, whose purchase prices determine the sales prices

The second category consists of the invoices associated with goods and services purchased for company's own use. There are no further actions concerning these invoices. These invoices include for example receiving and collecting goods. (Koskinen 1995, 199)

3 COMPETENCE MANAGEMENT

3.1 Competence is the key for competitiveness

Depending on organizations line of business and the business model, resources acquired outside the organization form 50-80 percentages of total expenses. Thus, it can be said, that purchases dominate the income statement. This is why it is important to develop purchasing competence. (Iloranta & Pajunen-Muhonen 2012, 21)

> *A firm's competitive advantage depends more than anything on its knowledge, or to be slightly more specific, on what it knows – how it uses what is knows – and how fast it can know something new.*
> (Prusak 1997, ix).

A company can mainly improve its productivity by three ways: technological development, gaining capital intensity or by developing intellectual capital. Technology is basically same to all companies and gaining capital may be difficult for smaller companies. So, developing intellectual capital is now, and will be in the future the secret of success. (Koskinen 2006, 9-10)

Core competencies are what distinguishes a company from others and include special knowledge, skills and technological know-how. Together combined with strategic processes that are used to turn the know-how into products and services that add value to customers and stakeholders they form core capabilities, as shown in figure 4. Core capabilities are the most important resources in accompany and are not easily copied by other companies. Depending on these three elements a company will become successful on the market. (Long & Vickers-Koch 1995, 12-13)

FIGURE 4. The formation and elements of core capabilities (Long & Vickers-Koch 1995)

Not all capabilities are core capabilities. As shown on figure 5, types of core capabilities, capabilities can be divided into threshold capabilities and core capabilities. The generic threshold capability level is a support level. These capabilities mostly serve the internal personnel of a company, for example human resources. The second level of the threshold capabilities is the basic competence level, which represents the essential skills needed for being in a particular kind of business. As the tip of the figure thins, the capabilities change from threshold capabilities to core capabilities. The larger area of core capabilities is the critical competences. These skills and systems are the matters that create company's competitive edge. However, in order to keep the competitive edge in the future, the cutting edge capabilities are needed. This is the sharpest part of the figure. (Long & Vickers-Koch 1995, 13)
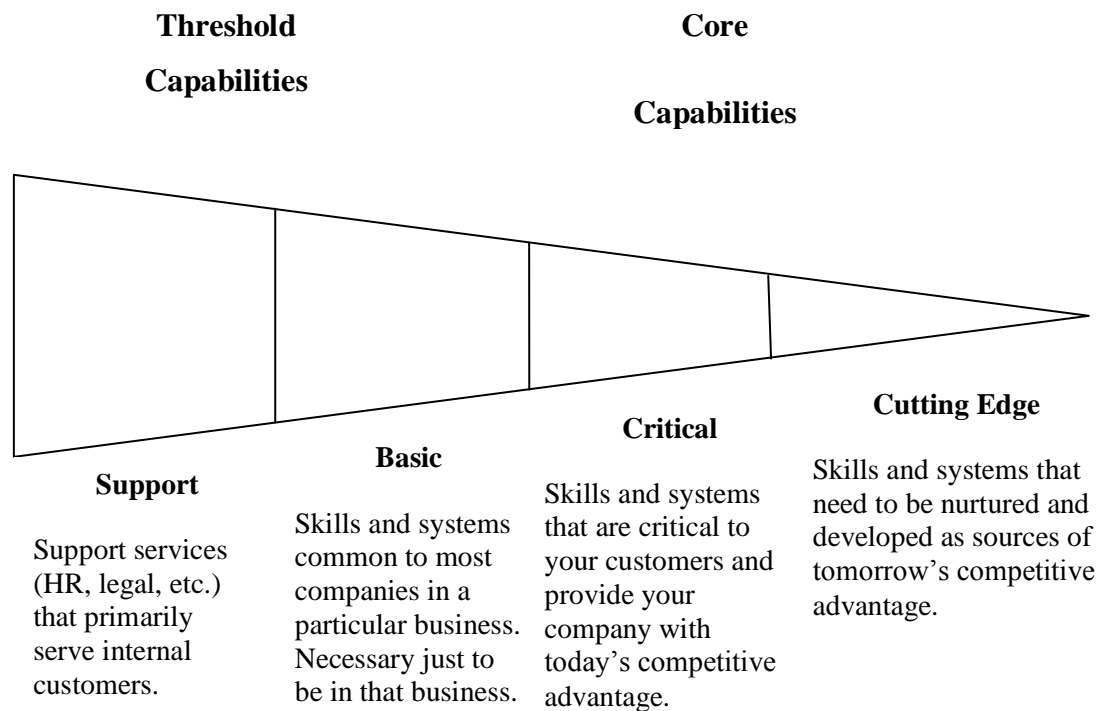
Threshold

Capabilities

Core

Capabilities

Cutting Edge

Skills and systems that
need to be nurtured and
developed as sources of
tomorrow's competitive
advantage.

Critical

Skills and systems
that are critical to
your customers and
provide your
company with
today's competitive
advantage.

Basic

Skills and systems
common to most
companies in a
particular business.
Necessary just to
be in that business.

Support

Support services
(HR, legal, etc.)
that primarily
serve internal
customers.

FIGURE 5. Types of core capabilities. (Long &Vickers-Koch 1995)

3.2   Importance of purchasing competence development

Purchasing competence has a direct connection with company's profitability as a
survey by McKinsey and Supply Management Institute has shown. The survey
detected that the purchasing between the best and the worst companies of the 200
companies surveyed stood out in three ways:

1. The best companies trained their employees systematically towards modern
   purchasing competence and recruited more capable persons with management
   experience for purchasing tasks. These people had also analytical skills and
   special skills from the field of business purchased.
2. The most successful companies set clearer goals for their purchasing
   organizations and measured the fulfillments of the goals more widely. The
   evaluations did not concentrate on savings only, but also measured
   comprehensive, personalized aims based on the goals of the business.
3. The purchasing organizations of the best companies cooperated with other
   company functions very closely, over the organization borders. The co-operation
   also included planning and development of products, services, projects and
   business operations.

The survey shows, that the most successful companies understood purchasing as a highly important operation concerning the development of the company's strategic position. The least successful companies experienced purchasing only as a supporting function and didn't feel like their viewpoint should be changed. The connections between the least successful companies purchasing, product development and marketing functions were thin and the companies did not invest on recruiting and training capable personnel. In conclusion, this research shows that purchasing competence is connected with the profitability of a business. (Iloranta & Pajunen-Muhonen 2012, 23-24)

An old aphorism says: "Growth is acquired with sales, but revenue is acquired with purchasing." The decrease of purchase price increases the revenue and profitability even if the sales stayed the same. This is another important fact to remember when linking purchasing with profitability. (Iloranta & Pajunen-Muhonen 2012, 25)

2.3. Competence management tools

There are many tools for competence management. This thesis introduces four of them. These development tools are eight dimensional SWOT analysis, opening of the main processes, yearly clock and competence assessment charts.

3.2.1   SWOT analysis

SWOT analysis was created in the 1960's and is still widely used. Nevertheless, the basic SWOT analysis with four elements doesn't fill neither the conceptually descriptive depredation process required for a functional analysis tool, nor the requirement for logical consistency. However, a SWOT analysis with eight elements fills these requirements. (Koskinen 2006, 74)

Eight-element SWOT is a good management tool as it combines strategic competence and management in a company. In addition, it combines company's operational environment with its internal efficiency factors. It also takes the future and the vision of the company in addition to the present to the consideration. The SWOT analysis also helps to improve the total view of the issue discussed. Furthermore, it is a good analysis tool to start to sketch future guidelines for a company. (Koskinen 2006, 74)

The SWOT analysis with eight elements is filled as shown in a table 1 in numeric order starting from internal strengths and weaknesses and ending with external opportunities and threats. Concrete, actual, practicable actions that can be taken into action within the internal and external limits are contemplated one field at a time. The developing actions listed must be same operations that the company is working on daily. The actions also have to support the core business of the company and to work towards company actions. The essential guidelines of a company can be also listed roughly with the SWOT analysis. (Koskinen 2006, 74)

A company should use other tools in addition to the SWOT analysis in order to clear out the already existing and in the future required competence resources and essential processes. In addition, it should be taken into consideration that SWOT analysis is based on the information of its authors and this information can be based on false assumptions. (Koskinen 2006, 74)

TABLE 1. Eight-element SWOT analysis table (Koskinen 2006, 75)

	1.Strengths	**2.Weaknesses**
Internal **External**	List here the internal things that have been accomplished on organization's own and are clear competitive advantages concerning the business idea.	List here the internal things that are company's weaknesses due to own actions or lack of actions.
3.Opportunities List here the primary external factors depending on which the company can execute its business idea. What opportunities does this world offer?	**5.O+S success factors** List here the created or to be created success factors depending on internal strengths and external opportunities.	**6.O+W Weaknesses into opportunities** List here the actions based on opportunities that decrease or eliminate weaknesses.
4.Threats List here the external factors that regardless of the company threat the company's opportunities to execute the business idea.	**7.T+S Threats to under control** Describe here means and mostly strengths that can be used to prevent the effects by threats for the company's operations.	**8.T+W Possible crisis situations** List here the possible crisis situations where the internal weaknesses and external threats meet. (Motivate to deal with weaknesses)

3.2.2   Opening the main processes

In order to be able to develop its actions, the company has to be able to identify its main processes. Defining organizational level competences is closely associated with strategic planning and is a base for the determination of essential competences for lower levels. (Koskinen 2006, 77)

In figure 6, the main processes with their supporting processes represent the upper level. These processes are divided into activities and tasks. All of these levels must be identified, since all the tasks form chains and processes whose fluency depends on the combinations of the competences needed for each task. (Viitala 2006, 81)

A company should aim to find a mutual vision about the competences that should be developed in order to keep the company successful. (Koskinen 2006, 77)
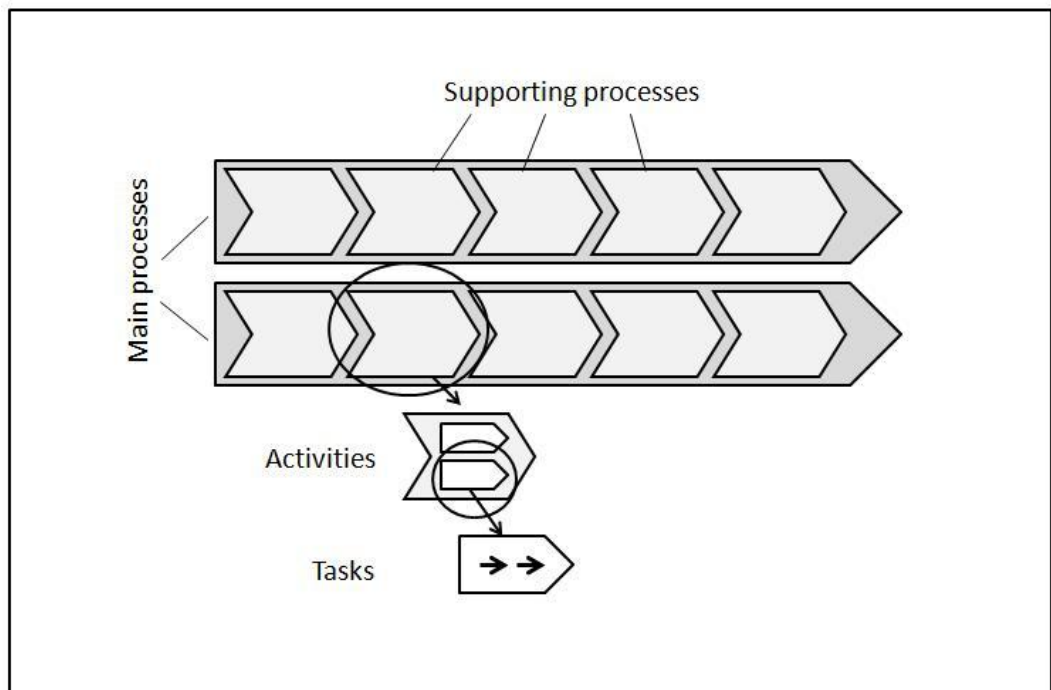
FIGURE 6. From main processes to individual tasks. (Koskinen 2006,77)

3.2.3 Yearly clock

Yearly clock combines developing actions concretely as a part of the company's regular activities. As developing actions are added to the budgeting schedule, the investments to the competence development attain their own space in the operations of the business. A yearly schedule of a company can be, for example based on seasons. The competence development actions should be planned so, that the personnel can use the low season for updating old competences and acquiring new knowledge. (Koskinen 2006, 85)

The development actions should be visible in the company. Thus, more visibility can be acquired by informing about the phases of the development using for example a yearly clock. (Koskinen 2006, 85)

However, a yearly clock is only one way to make sure, that the strategically important development actions are done at the right time. This tool helps concretely to prepare for the changes beforehand and to focus on right resources at the right time. The developing actions planned should be placed on the clock. Figure 7 shows an example of the use of a yearly clock. (Koskinen 2006, 85)
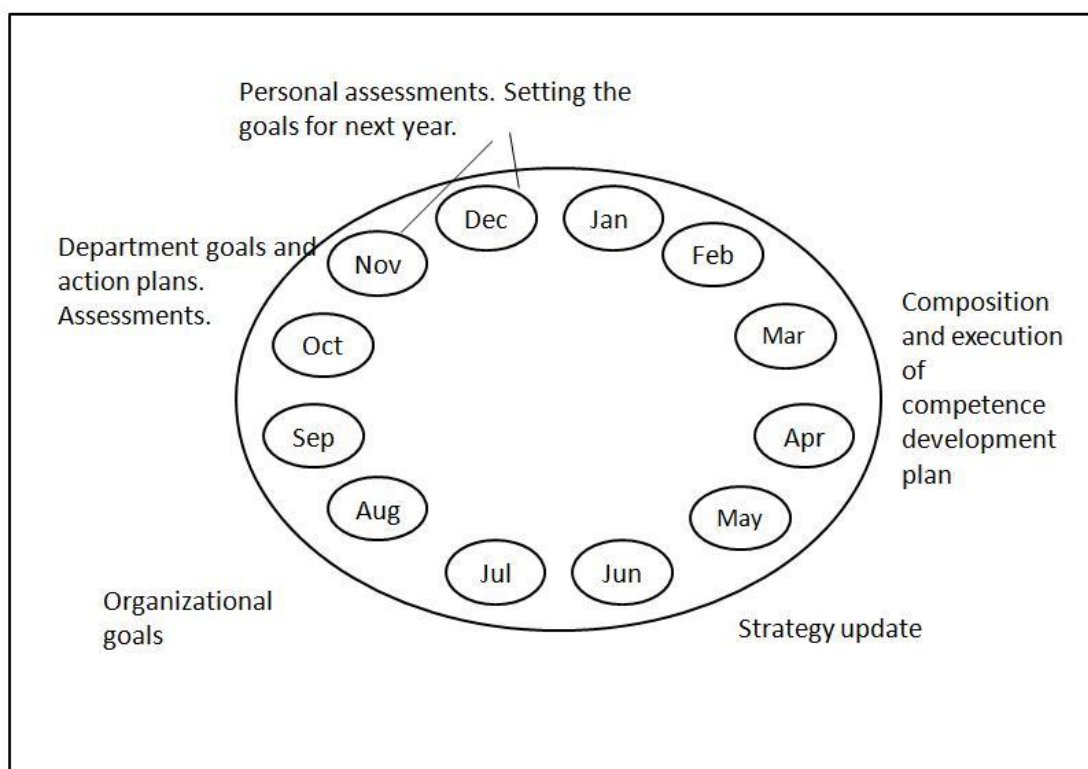
FIGURE 7. Yearly clock (Koskinen 2006, 85)

Yearly clock has been used for example at ABB Motors as part of their
competence management process. (Djupsjöbacka 2011)

3.2.4   Competence assesment charts

Competence assessment chart is used for both evaluating personnel's personal
competence and for supervisors to evaluate the competence of their subordinates.
The chart is drawn based on a specific occupational group or a task and shows not
only the current level of the worker's competence but also the competence needs.
(Kotonen 2012, 39)

The competences are evaluated based on the work tasks, which are divided into
competence levels. There are multiple ways to draw the skill-level chart. This
thesis introduces the basic one. The levels on the chart are: novice, advanced
beginner, competent, proficient and expert. Table 2 describes the differences
between the skill levels adapted from Kotonen's Novice-to-Expert scale.
(Kotonen 2012, 40-41)

TABLE 2. Skill levels from novice to expert (Kotonen 2012, 41)

5 Expert	Intuitive grasp of situations based on deep tactic understanding Analytic approaches used only in novel situations or when problems occur Vision of what is possible
4 Proficient	Sees situations holistically rather than in terms of aspects Sees what is most important in a situation Decision making less labored
3 Competent	Coping with crowdedness Sees actions at least partially in terms of long-term goals Standardiced and routinised procedures
2 Advanced beginners	Guidelines for actions based on attributes or aspects Situational perception still limited All aspects are treated separately and given equal importance
1 Novice	Rigid adherence to taught rules or plans Little situation perception No discreationary judgement

The next step is to draw a chart which combines competence levels with the work tasks. In the chart the work tasks are placed horizontally so that tasks associated with each other can be found from the same horizontal line. Table 3, adapted from Kotonen's competence chart presents the chart used for purchasers. (Kotonen 2012, 131)

TABLE 3. A purchasing based competence chart. (Kotonen 2012)

Competence area					
Can carry out, evaluate and develop strategic purchasing policy	Forms acquisitions strategy, defines its objectives and monitoring indicators	Formulates strategies and business operations plans in cooperation with suppliers	Plans and directs strategy-guided acquisition operations	Evaluates and develops acquisition strategy	
Is familiar with supplier markets and seeks out new suppliers	Acquainted with supplier markets and looks for new suppliers	Puts suppliers into competitive bidding and evaluates suppliers	Approves new suppliers	Negotiates purchasing agreements	Compares supplier prices and follows price development
Can carry out operative purchasing duties	Creates and sends requests for offers of tender. Compares offers	Carries out orders and/or call-backs based upon recommendations, salesperson orders, alarm-level impulses or forecasts	Makes reclamations and takes care to follow-up their enforcement	Verifies, approves and files purchasing invoices	Follows the realozation of stated objectives and reports purchases

The last step is for the worker's to self-evaluate their competences concerning each task using the skill-level scale presented in the table 2. (Kotonen 2012, 43)

4   CASE: PRISMA PEREMARKET AS

4.1   Introduction

This study explores the purchase process at Prisma Peremarket. The main focus is the clothing department, since its purchasing process is the most complicated one. The clothing purchases for all Baltic Prismas are done by the purchasing department located in Tallinn. The department has approximately 80 suppliers, of which half are foreign and half are Estonian.

Prisma Peremarket AS was founded by SOK and started operating in Estonia in 2000 when the first Prisma hypermarket was opened in Sikupilli, Tallinn. Since then, Prisma has opened five hypermarkets and one smaller express shop in Tallinn, two in Tartu and one in Narva. Prisma Express, opened in 2013 is the newest Tallinn shop and is located in the harbor. Besides these nine stores in Estonia, Prisma Peremarket AS also has five stores in Latvia and three in Lithuania. The most important market area for Prisma is at the moment in Tallinn, where six of the stores are located at. (Interviewee A, 2013)

The locations of the Prisma markets in Tallinn and Baltic countries are presented on the figure 8.

FIGURE 8. Locations of Prisma markets.

The biggest competitors for Prisma Peremarket AS are Selver AS, Rimi Eesti Foods AS and Maxima Eesti OÜ. Prisma's market share in Tallinn is approximately 10 percent. The turnover for the first three quarters of 2012 was approximately 135 million Euros, which means a development of 23% from the previous year. The profit for year 2011 was 574 000 Euros. At the moment Prisma employs 1150 workers in Estonia and approximately 850 employees in other Baltic countries. (Interviewee A, 2013)

4.2 The conduction of the research

This research was conducted mostly with means of qualitative research as the author gathered most of the information observing the daily routines of the department while working as a purchasing assistant during autumn 2012.

In addition, six of the eight workers of the department were interviewed concerning their tasks. Two of the interviewees were assistants and four were purchasers. The interviews were open interviews but were based on a set of questions prepared beforehand. All interviews were recorded. The list of the preliminary questions can be found from appendix 1

4.3 Current situation

As a result of the case study, the current operational tasks were identified. This chapter introduces the most significant tasks one by one. The figure 9 shows the operations described. The yearly schedule of the operations can be seen from the appendix 2.
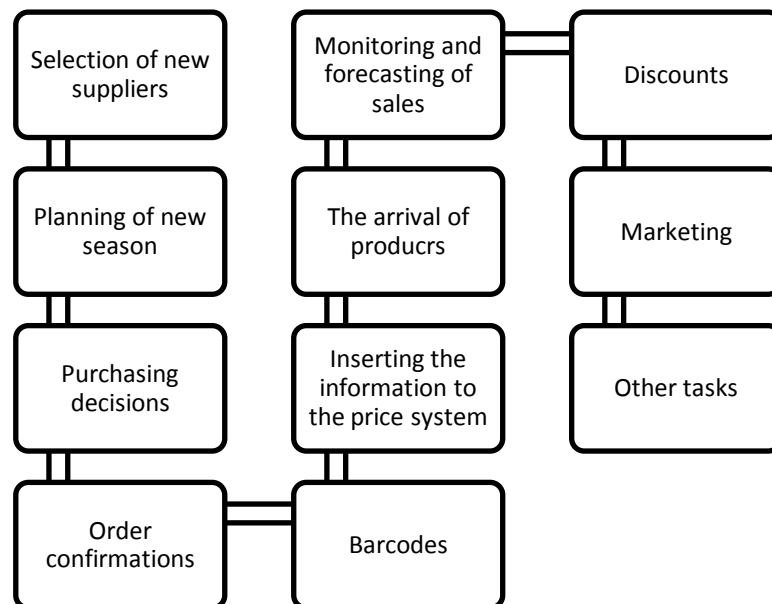
FIGURE 9. Purchasing operations at Prisma

4.4   New suppliers

The new suppliers are acquired in three main ways. Usually new possible suppliers contact the purchasing department on their own. However, sometimes searching of new supplier happens in the internet or on fairs by the purchaser. Another reason to search for a new supplier is based on customers feedback sent from the stores. (Interviewees B & C, 2013)

If the existing suppliers don't have the products asked for, the purchasers start searching for a supplier which has the product they are looking for. If the possible supplier has something purchasers are looking for, the coordinators visit the supplier to see their collection. This visit gives them important information about the quality and price level of the supplier. If the products are what requested, the new supplier will be added to the next season's budget. (Interviewee E, 2013)

4.5   Planning of new season

It can be said, that the actual purchasing process starts in the clothing department when the purchasing manager starts planning for the next seasons sales. If talking of spring 2014 season, this planning starts in March 2013. The purchasing manager gets the yearly budget from the commercial manager. Then the purchasing manager divides the budget between suppliers and makes the purchasing plans. These are made in excel table and sent to purchasers in question. This excel table lists the suppliers and recommendations of how much to buy from each supplier. Figure 10 presents the direction of the information flow concerning budgets.
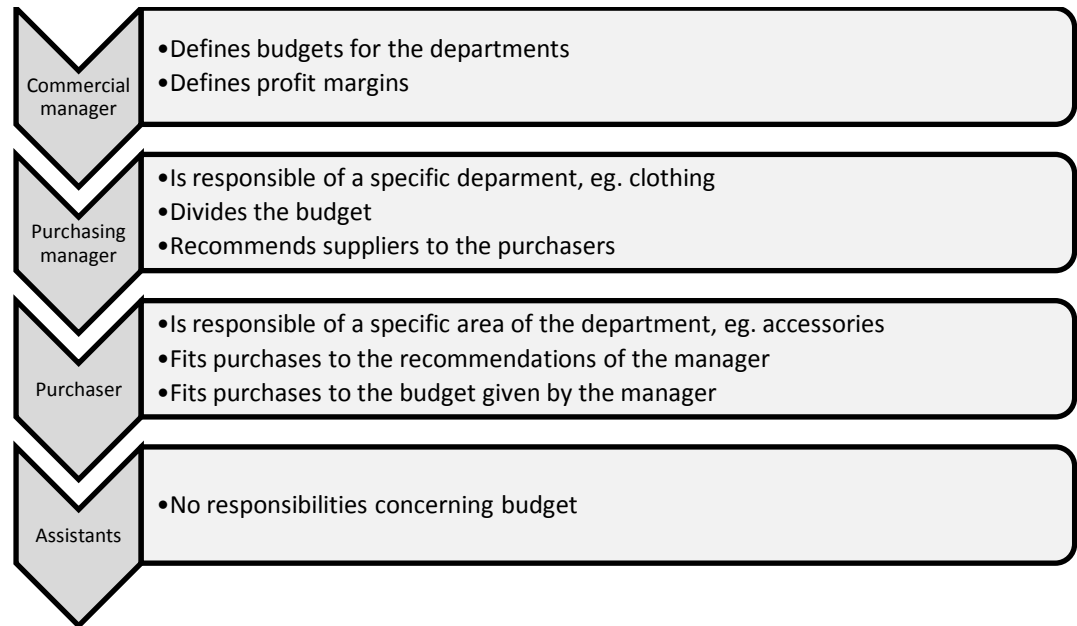
FIGURE 10. Direction of information concerning budgets.

4.6   Purchasing decisions

When the purchasers receive the budget and the purchasing plans, they can start to make decisions concerning the items purchased for the becoming season. Usually the suppliers have catalogues that they send to Prisma for the purchasers to look at. However, some suppliers don't have these catalogues and the purchasers have to visit the supplier to see the products. After seeing the collection, the purchaser decides about the products that will be purchased and requests list of these chosen products from the supplier. The supplier sends the list of products with pictures requested on e-mail.

The decisions about quantities ordered are made considering the shop profiles and budgets. These are made by the purchasing manager of the department. For example in clothing department the most expensive clothes are sold in Rocca Al Mare Prisma. Of course the prices of the products affect the decisions about quantities as well. (Interviewee B, 2013)

For example: The purchasing manager has given instructions to order products worth 700 euro's from supplier A. The supplier has sent their catalogue and prices to the coordinator. The purchaser marks to the catalogue, what and how much she

wants to buy. Then she twiddles numbers in the budget excel to see how the prices and quantities add up.

When the products and quantities have been decided, the purchaser marks the orders on a "book of orders". This book is a catalogue of all items purchased for the season.

Finally the order is transferred to a excel table and sent by e-mail to the supplier. (appendix 3)

4.7   Pricing

The pricing of the products is determined by a list of profit margins (appendix 4). This list is made by the commercial director. The list has all product groups listed and tells the profit margin percentage desired. The final sales price does not have to be exactly the price the profit margin would suggest; the purchasers change the price a little bit to be a nice round price, for example 19,50 instead of 19,32. (Interviewee C, 2013)

However, some famous brands demand pricing according to their own price lists. This occurs mostly with sport brands, such as Nike. (Interviewee E, 2013)

4.8   Order confirmations

When the orders are sent, the suppliers send an order confirmation back to Prisma. Most of the suppliers send their order confirmations on e-mail in a pdf format (appendix 5). However, some suppliers send the order confirmations on regular post. This is where the purchasing assistants come in. Their job is to see that everything is correct on the order confirmation and in case of differences between the order and the order confirmation, contact the supplier. The order confirmations are sent separately for each Prisma shop. This means, that each confirmation has to be checked separately.

When the order confirmations arrive, they are printed out and the checking starts. First the product in question has to be found from the order excel. On the order confirmation there is an article number for each product. Using it, the product can be found using the search command in excel. Then the actual checking starts. Concerning the product in question, the confirmation states the article number, name of the product, size, color, pieces per shop, purchase price and delivery time. Each piece of information has to be checked and confirmed that it is the same as ordered.

If there are some differences, for example price on the order is 18.99 and on the confirmation 19.99, the assistant contacts the supplier by e-mail and asks about the change in the price. Also sometimes some products do not appear at all on the confirmation. The reason for that is sometimes just a mistake on the confirmation, but usually then the product has been cancelled and does not go into production. In this case, the purchaser may make some additional orders.

If the same products are ordered for all 16 shops, it means that the same product is checked 16 times. This is very time consuming and the assistants tell, that this kind of checking is takes approximately 45-50% of their working time.

4.9   Barcodes

Prisma uses EAN-13 barcodes in the products they sell. An EAN-13 barcode is an abbreviation from International Article Number and is a 13 digit barcode. Later on, this thesis refers to EAN-13 barcode as EAN. (Business dictionary 2013)

If everything is correct on the confirmations, the assistant starts inserting EAN codes for the products. Sometimes the EAN codes have to be requested separately from the supplier, but usually they are sent together with the order confirmations. Sometimes the EAN codes are in the order confirmation, but sometimes they are in a separate excel. Sometimes there are also separate codes for different sizes or colors, but in Prisma it is a custom to use only one bar code per article. If the supplier sends a big excel sheet with many barcodes that are not needed, it takes

some time for the assistant to find the exact code she needs. When the barcode is found, it will be added to the order excel. (Interviewee G, 2013)

For example: The order confirmation concerning product AB1 is correct. In addition to the order confirmation, the supplier has sent a separate excel sheet, which consists of EAN codes for all of their products. The assistant copies the article number for product AB1 and finds it from the sheet of barcodes. Then she copies the bar code to the order sheet for a future use.

Sometimes Prisma provides its own barcodes to the products. These can be found in excel chart. Prisma's own barcodes start with 0221900 and as the assistant slides the excel sheets cell down, which creates new sets of numbers in a numeric order. These number sets are the new barcodes for Prisma's use.

4.10 Inserting the product information to the price system

When all the confirmations are checked and EAN codes collected, it is time to insert all the product information to the price system. The assistants feel that the price system program is quite old fashioned and it takes a lot of time to insert all information by hand since all the products have to be inserted separately. They estimate that this task takes approximately 40% of their time.

As the inserting starts, the assistant first changes the barcodes on the order excel into real barcodes that can be read with a scanner. Next the excel table is printed out. Then the barcode of the article in question can be scanned to the price system. If the barcode is Prisma's own, it lacks the 13th number and the assistant adds any number to the series of 12 numbers. Then the price system automatically corrects the last number.

Next task is to insert all information about the product. In the first window, the system asks for article name and number, product group number and other classifying information; for example colors and size range in case of clothing. Then the quarter of arrival of the good is marked as Q1, Q2, Q3 or Q4. Also the quantity in which the item is sold is inserted in this window. Usually the number

is 1, but sometimes there can be for example a package of 3 pairs of socks and then the number is 3.

Lastly, the purchase price and the sales price are inserted to the system and it calculates automatically the profit margin percentage. Then the item is activated and the inserting of product information is ready. After this the assistant prints out a report from the price system and double checks that everything is in order.

4.11   The arrival of products

Depending on the product, it arrives straight to the shop or goes to the preparation centre called EVK. All clothing and sports items and some home decorating items go to the EVK where hangers and security elements are added. The information of the arrivals goes to the purchasers so they can see whether the products arrived with right quantities and on right time. If any problems with deliveries occur, the purchaser contacts the supplier.

For example: Rubber boots were ordered for the autumn 2012 season. However, as the goods arrived to the preparation centre, the workers there noticed, that considerable amount of boots were broken. The EVK manager contacted the purchaser of the shoe department, who then made reclamation to the supplier.

4.12   Monitoring the sales

The purchasers also monitor the circulation of basic assortment goods. This is done by taking sales reports from DW program, which is a reporting system. Sometimes this is done by assistants, sometimes by purchasers. The report is taken usually monthly and daily. If additional orders are needed, the assistants send an order sheet to the shops. The shops decide what and how much they want to order and the assistants send the additional orders to the suppliers.
(Interviewees D & G, 2013)

At the end of the season the assistants or purchasers add the sales quantities to the "book of orders" where all the orders for the season can be seen in pictures. This way it is easier to plan the next season's sales. Some purchasers, for example in sport department add weekly sales to the excel sheet which shows how much have been ordered. This way the excel shows the order quantity, the sales quantity and how much is left. This helps in planning of additional orders or discounts and knowing, which items have to be taken off from the Internet page. (Interviewee F, 2013)

4.13 Forecasting the sales

All purchasers mention that forecasting the future sales is very difficult. This can be done only with basic assortment goods. Then the sales of the previous seasons are calculated and the averages are formulated. The averages are used to see a kind of a trend. It seems like forecasting methods are not really used.

> *Question: "What kind of forecasting methods do you use?"*
> *Answer: "Well.. It depends on many things. It is difficult to always forecast the future sales. When concerning outdoor clothing, the weather is a big factor. I usually look at previous sales and with basic assortments I look at previous years. It gives me some averages that the clothes usually sell. How prices, models and colors effect on sales… That comes mostly from previous experience."* (Interviewee B, 2013)

4.14 Discounts

Prisma has two major discount periods; at the end of spring and autumn seasons. Spring season discount prices are decided in May-June by the purchasers. The discount percentages are decided after analyzing the sales. After the decision on the products discounted and the discount prices the assistants change the prices in the price system. First two discounts are done at the office and all the items have to be discounted separately. This takes also time from the assistants, since only

the last discount is done in the shops. In the past inserting the discounts into the price system was done in the shops, but the shop workers didn't seem to quite understand the discount method. This led to different discount prices in different shops so the discounting had to be moved for the purchasing assistants to do.

4.15 Marketing

As Prisma has opened its new Internet pages, the purchasing department has to do some marketing tasks. These tasks include adding product information to the internet page. This happens so, that the purchaser first decides which items should be put online. Then either the supplier send some samples or the assistants go to the store to find the samples. Then the assistants photograph the items and add them to the internet with product information.

Every week when the sales reports have been analyzed, the purchasers tell the assistants, which items have been sold out. Then the assistant removes the sold products from the web page. (Interviewee F, 2013)

The assistants tell that they sometimes have some other tasks concerning marketing as well. The problem with these tasks is that the marketing department doesn't give enough information about how to do this kind of tasks. The assistants feel like those random tasks are not their job to do.

4.16 Other tasks

Besides these tasks described above, the purchasing staff has many smaller tasks as well. These include solving quick questions and problems, for example answering to different requests.

Visiting competitors' stores is a monthly task for the purchasing departments. This is usually done by assistants, who visit all the competitors and compare

prices of basic products. After price comparison, the prices in Prisma will be adjusted a little if needed.

Assistants also have some tasks concerning accounting; writing and send special invoices to suppliers. These invoices include bonus invoices and marketing invoices. Another accounting task on purchasing department concerns purchasers as well. This task is checking mistakes from the invoices. Sometimes the accounting department finds out that something doesn't match and sends an excel sheet to the purchasing department for checking. After finding the differences, the purchasing department contacts the supplier to clarify the numbers.

4.17 Results, problems and development ideas

As a result, four main problems were identified, as presented in table 4. These problems were: lack of competence, time consumption, old IT systems and the information flow. The following chapter introduces the problems and the solutions one by one.

TABLE 4 Problems and solutions

Problem	Solution
Lack of competence	• Competence management tools 　○ Yearly clock 　○ Opening the main processes 　○ Competence assessment charts 　○ SWOT analysis
Time consumption	• Bulk orders instead of separate orders for all shops • Mutual order confirmations from the suppliers • Moving non-purchasing tasks to other departments
IT systems	• Benchmarking better IT systems from SOK Finland
Information flow	• Increase interaction between managers and subordinates

Competence

The study shows that the personnel possess the threshold capabilities needed. However, the purchasers do not seem to have enough competence for the strategic tasks of the purchasing, since all the operational tasks are consuming too much time. For example forecasting methods are not used properly at the department. Lack of forecasting is a risk especially on the clothing department since without forecasting the future sales, the risk on miss purchases increases. Acquisition of too much of wrong type of products leads to multiple discounts, which shakes the profitability of the company. As pointed out in the second chapter on the list of the objectives of purchasing, one of the purchaser's goals is to protect the company's cost structure.

In this situation, the company could use the yearly clock to fit competence development actions to the company's schedule. Then the processes could be opened as shown in the third chapter using the main process opening tool. When the individual tasks are identified, a competence assessment chart should be created and the personnel's competence could be evaluated. This tool would help the personnel to actually identify the core capabilities needed for creating the company's competitive edge in the future. The chart would also show what kind of competences should be acquired. The SWOT analysis can be used for multiple types of evaluations.

Time consumption

In order to make more time for strategic tasks and competence development, the time consumption problem has to be solved. The study shows that at the moment personnel have to concentrate too much on time consuming routine-like tasks instead of strategic tasks creating competitive edge.

The base of this problem is the fact that all orders are done separately for each Prisma store. The solution for this problem is to order one bulk order to all stores and the actual dividing of items for stores would happen in the EVK.

The assistants estimate that presently order confirmation checking and searching for barcodes take 45% of their working time now and the common purchasing style would demand only 20% of their time. Figure 11 shows the time consumption currently.
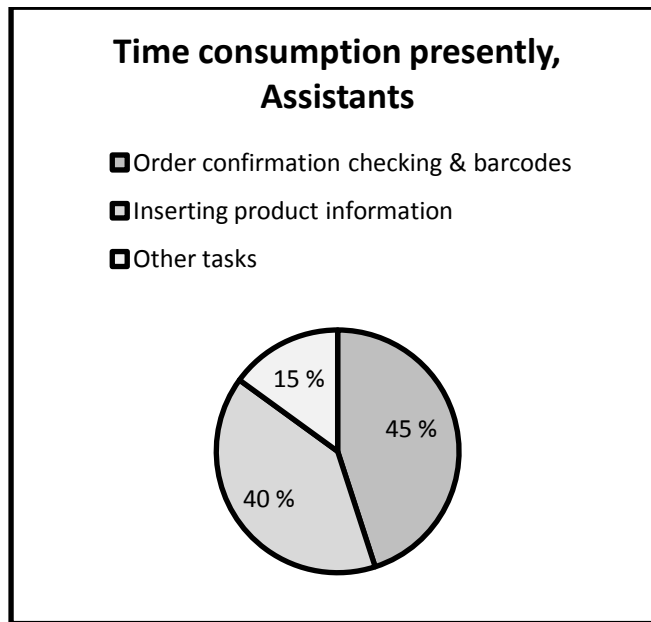
FIGURE 11. Time consumption of the assistants presently (Interviewee G, 2013)

If placing one bulk order would drop the time consumption for order confirmation checking from 45% to 20%, the time-slot for other tasks to increase from 15% to 40%. Figure 12 presents the situation after the change.

Time consumption after changes, Assistants

☐ Order confirmation checking & barcodes

☐ Inserting product information

☐ Other tasks

20 %

40 %

40 %
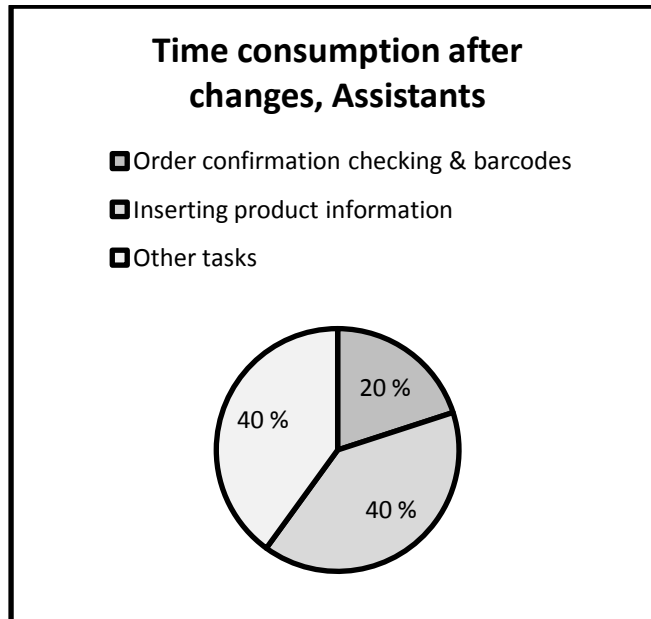
FIGURE 12. Time consumption of the assistant when ordering in bulk

Not only assistants would save their time, but also the workers in the EVK, since they wouldn't have to do the same preparing process 16 times (every shop separately), but prepare all similar items in a row. After the preparation of the products, they would be divided between the shops. This would decrease the preparation costs.

Another plus is that with bulk orders, Prisma could negotiate better quantity discounts from the suppliers.

Another mean to save time would be to demand suppliers to send their order confirmations on a similar excel sheet. Now almost every supplier has their own order confirmation form. However, some small suppliers send the confirmations in a similar excel sheet to the order excel sheet (appendix 6). If all the confirmations would look the same, as in the example of appendix 6, and be in an excel format, the confirmation checking would demand less time, since more excel commands could be used.

To save some more time, some additional tasks, for example writing invoices and small marketing tasks demand time from the assistants and could be moved to

another department. For example invoice writing to accounting and marketing
tasks to marketing department.

Other problems

The study also shows that the company uses mostly excel to run the operations of
the department. Investing to new IT systems, would also save a lot of time for all
the personnel in the company. One way to do this would be to benchmark IT
systems from SOK Finland.

The last problem stated in this thesis is the information flow. Especially the way
of working with budgets shows that the information flow moves mostly from up
to down. Instead of that, the company should make sure, that the information
could flow freely between managers and subordinates, as presented in the figure
13. This way the budget wouldn't define the amount of money that should be used
for each supplier leading to miss purchases but the budget could be used more
freely for products that will have better sales.
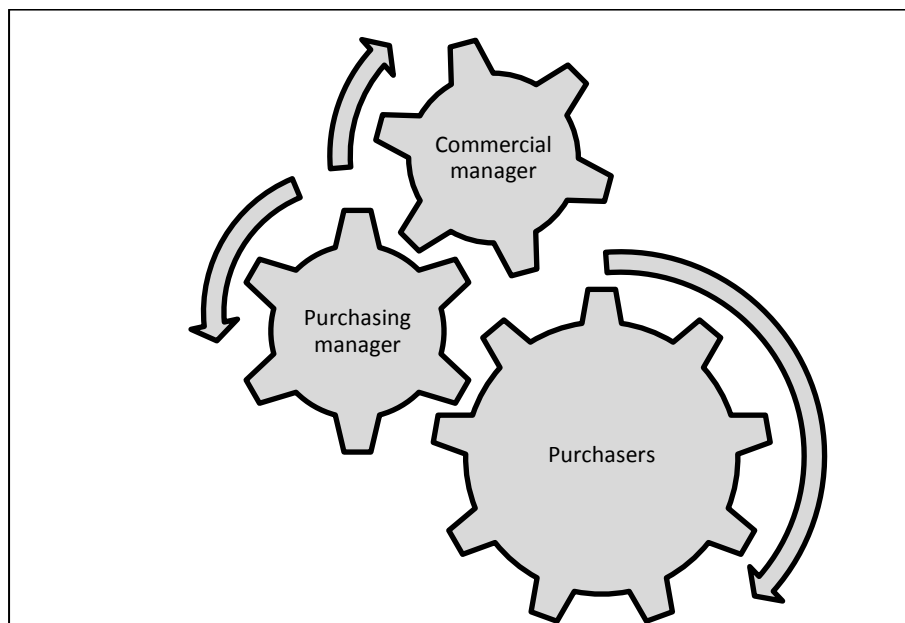
FIGURE 13. Information flow between hierarchy levels.

The study also revealed a fact, that the purchase department for clothing has approximately 80 suppliers. A follow-up research could find out, whether the number of suppliers could be reduced, since the orders from some suppliers are very small, and concentration on fewer suppliers could again bring Prisma more quantity discounts.

5   SUMMARY

In conclusion, the aim of this research was to present the current purchasing process at Prisma Peremarket AS, define the problems, describe developing ideas for the problems and suggest follow-up research. Before that, theory concerning purchase process had to be introduced. Purchasing is an important operation for a company, since it is one of the factors creating the company's competitive edge. It also dominates the income statement and thus purchasing has a big effect on the company's cost-effectiveness.

Purchasing consists of strategic and operational activities. This thesis concentrated mostly on the operational activities with some attention paid to the strategic operations. The purchasing operations were divided into four dimensions: technical, logistical, commercial and administrative. The technical dimension concerns the functionality, quality and specifications of the goods purchased. The logistical dimension concerns operations associated with optimization of the material flow from the supplier to the consumption point. The commercial dimension relates to marketing, negotiating and contracting operations. Lastly, the administrative dimension includes the handling of orders and expediting and follow up of invoices.

In order to succeed, a company's personnel should have the core capabilities needed. These capabilities consist of strategic processes and core competencies. The core capabilities can be divided into two categories; critical capabilities and cutting edge capabilities. The critical capabilities are the skills and systems that provide the company competitive advantage currently. However, in order to keep the competitive advantage in the future, the company's personnel should possess cutting edge capabilities, which are the skills that have to be developed in accordance with future needs.

There are numerous tools for developing competencies. This thesis introduced four of them. The first one was an eight dimensional SWOT analysis, which is an analysis tool that can be used in multiple ways to define the strengths, weaknesses, opportunities and threats of the subject. After these factors are defined, they are combined not only to describe success factors and possible crisis

situations, but also to list threats to be taken under control and weaknesses that can be turned into opportunities.

The second competence development tool was the opening of the main processes, which is used for identifying tasks inside sub processes. First, the main processes are drawn on a horizontal line. Then the main processes are divided into sub processes, which again can be divided into activities and individual tasks. This tool helps the personnel of a company to see the correlations between tasks and understand the entities of the processes.

The third tool was a yearly clock, which helps an organization to place competence development actions onto a yearly schedule. This tool is important, since companies may have difficulties to fit competence management into their schedules. With the help of this tool, time can be found for all development actions.

The last tool introduced was a competence assessment chart, which is needed for evaluating the competences of the personnel. First, the individual tasks concerning specific occupation are listed in the chart. After that the personnel can self-evaluate their competence concerning the tasks based on a skill level scale from one to five.

The case study of the thesis presented the present situation of the purchasing department of women's clothing at Prisma Peremarket AS Estonia. The study brought forth that the time-consuming, routine tasks obstructed the strategic tasks and competence development. The solution to the time consumption problem was to change the separate orders for each of the 16 stores to one bulk order. This would not only save time for strategic tasks, but also give the company additional benefits in the form of quantity discounts when ordering in bulk. After the time would be managed properly, the competence of the personnel could be managed. Now the company could use the competence management tools described earlier in the thesis.

In addition to this, more efficient IT tools could be used to save time from routine tasks and the information flow between managers and subordinates could be developed.

The reliability of this thesis is good, since in the case of another researcher conducting the same study, the results would be similar. The validity of this thesis is also good, since the right people were interviewed concerning the issues presented in the thesis. The study is based on the theoretic background presented in this thesis. To conclude, the reliability and validity of this thesis is based on the actuality that the references are marked accordingly, diverse data was used and multiple sources were used during the writing process.

In the future follow-up research could be done concerning the suppliers of the department. Since there are approximately 80 suppliers, the research could find out, whether some of the suppliers could be left out. The research should identify which suppliers should be retained and which could be excluded from the supplier list. Concentrating on fewer suppliers could give opportunities for bigger orders and thus quantity discounts.

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Interviewee F. 2013 Purchasing assistant, Prisma Peremarket AS. Interviewed 15 January 2013

Interviewee G. 2013 Purchasing assistant, Prisma Peremarket AS. Interview 15
January 2013

APPENDICES

Appendix 1
List of questions used for the interviews

- What are your tasks as purchase coordinator/assistant? How they are done?
- How many hours per week do you use for each task?
- Tell me about the yearly schedule of purchasing?
- Do you feel like some tasks should not be your responsibility? Which tasks could be given to someone else? To whom?
- What means do you use for:
    - Sales history
    - Sales forecasts
    - Sales prices
    - Shipping costs/time
    - Profitability
- How do you decide what to order?
- Do you think of hidden costs? (Sales preparation, waste, storage..)
- Making the contract
- When do you order new products?
- How do you decide how much to order?
- How do you order? With e-mail?
- What documents do you ask from the supplier? e.g. order confirmation
- Impulse to buy, budget
- Search and evaluation of suppliers
- Making and sending of requests for quotations.
- Comparing the offers
- Making of a purchase contract / order
- Supervision of deliveries
- Receiving the goods
- Measurement of the results of purchases
    - Price
    - Inventory turnover
    - Quality goals
    - Budget goal

Yearly timetable of clothing purchases

January

Orders for the autumn season

Purchases for the basic assortment of this spring season

February

Purchases for the basic assortment of this spring season

Planning of budget for next year's spring season

March

Purchases for the basic assortment of this spring season

Order confirmations for the autumn season

        - Information from assistants about cancelled items

        - Additional orders

Planning of budget for next year's spring season

Planning of purchasing plan for next year's spring season

Analyzing of the last autumn season

April

Analyzing of the last autumn season

Preparing for next year's spring season

May

Orders for next year's spring season

Discounts for this season's products

Feedback from the shops

June

Discounts for this season's products

July

Basic assortment orders for the starting autumn season

Discounts for this season's products

School starting campaigns

August

Orders for next year's spring season

School starting campaigns

September

Orders for next year's spring season

Analyzing the summer sales

October

Order confirmations for next year's spring season

Analyzing of the last spring season

November

Planning of budget and purchasing plan for next year's autumn

Analyzing of the last spring season

Discounts for this season's products

December

Orders for next year's autumn

Feedback from the shops

Discounts for this season's products

Christmas campaigns

Liti   1 EUR
Leedu   1 EUR

APPENDIX 3
Order sheet, Cortina spring 13

lk. 13 (60)

G:\tellimusedtell K-13\Cortina Spr-13

Saabumised:

ei sis. Oh-s, sis. MH-s, panna tabelisse %

ei sis mh-s

kokku (ta LT)	Drobe	kokku	purchase price EUR incl VAT 21%	discount for no-claim %	retail price LVL	margin in Lat
15	7.91	240	7.91	1.0%	13.95	43.3
15	7.91	15	7.91	1.0%		####
15	8.50	240	8.50	1.0%		####
15	7.32	240	7.32	1.0%	12.95	43.4
15	7.91	240	7.91	1.0%		####
15	7.91	15	7.91	1.0%		####
15	7.91	240	7.91	1.0%	13.95	43.3
	7.58	90	7.58	1.0%		####
15	7.91	240	7.91	1.0%		####
	5.81	45	5.81	1.0%		####
	5.81	120	5.81	1.0%		####
	3.70	120	3.70	1.0%		####
	6.74	45	6.74	1.0%		####
15	5.22	240	5.22	1.0%	9.55	45.1
	5.81	90	5.81	1.0%		####
	7.58	15	7.58	1.0%		####
	5.47	108	5.47	1.0%		####
15	6.99	240	6.99	1.0%	12.95	46.0
15	6.99	240	6.99	1.0%	12.95	46.0
	6.99	120	6.99	1.0%		####
		0				
	4.55	195	4.55	1.0%	8.55	46.8
		0				
	8.25	120	8.25	1.0%		####
	5.81	75	5.81	1.0%		####
	8.50	30	8.50	1.0%		####
	6.40	75	6.40	1.0%		####
	9.43	75	9.43	1.0%		####
15	8.25	240	8.25	1.0%	14.95	44.8
	5.47	120	5.47	1.0%		####
15	4.29	240	4.29	1.0%	7.55	43.1
15	4.29	240	4.29	1.0%	7.55	43.1

APPENDIX 3

Order sheet, Cortina spring 13

G:\tellimused\tell K-13\Cortina Spr-13

PRISMA   Spring 2013

Cortina

NB! Separate invoices for campaign articles!

hankija/supplier	Tellimus tühistatud? (X)	TR	nimetus	name of the good	article	ean	colour	size	assortiment	Sikupilli	Rocca al Mare	Mustamäe	Kristiine	Lasnamäe	Sõbra (Tartu)	Annelinna	Narva	Domina	Plaza	Imanta	Deglava	Sporta	Ozas	Pramones
Cortina NV		2730	n. kingad	w. shoes	720830	5415122192052	taupe	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2730	n. kingad	w. shoes	720830	5415122192048	d.red	37-42			15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV	X	2730	n. kingad	w. shoes	723002		red	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2730	n. kingad	w. shoes	721312	5415122192063	nude	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV	X	2730	n. kingad	w. shoes	726260		black	36-41		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV	X	2730	n. kingad	w. shoes	726260		white	36-41			15	15	15	15	15	15	15							
Cortina NV		2730	n. kingad	w. shoes	726580	5415122035048	pink	36-41		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2730	n. kingad	w. shoes	724330	5415122192147	black	36-41		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV	X	2730	n. kingad	w. shoes	726320		white	36-41	B7300	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2730	n. kingad	w. shoes	723320	5415122195698	black	37-42								15	15							
Cortina NV	X	2730	n. kingad	w. shoes	724010		l.coral/o.pink	37-42		15	15	15	15	15	15	15	15							
Cortina NV	X	2730	n. kingad	w. shoes	725000	5499774121557	yellow	36-41		15	15	15	15	15	15	15	15							
Cortina NV	X	2730	n. kingad	w. shoes	723910		l.beige	37-42			15					15								
Cortina NV		2730	n. kingad	w. shoes	723010	5415122195650	d.natural/cognac	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	1	
Cortina NV	X	2739	n. tennised	w. textile shoes	265663		m.lilac/m.purple	37-42		15	15	15	15	15	15	15	15							
Cortina NV		2739	n. tennised	w. textile shoes	722563	5415122033785	navy/cognac	37-42			15					15								
Cortina NV	X	2739	n. tennised	w. textile shoes	265508	5499774140237	c.blue	36-41		18	18	18	18		15	18	15							
Cortina NV		2730	n. sandaalid	w. sandals	724442	5415122193571	natural	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	1	
Cortina NV		2730	n. sandaalid	w. sandals	719850	5415122032139	white/grey	36-41		15	15	15	15	15	15	15	15	15	15	15	15	15	1	
Cortina NV		2730	n. sandaalid	w. sandals	724422	5415122032276	safari/taupe	36-41		15	15	15	15	15	15	15	15	15	15	15	15	15		
Cortina NV	X	3041	n. kingad	w. shoes	764780	5499744981283	white	36-41		15	15	15	15	15	15	15	15	15	15	15	15	15		
Cortina NV		2710	n. kingad	w. shoes	726791	5415122194127	white multi red	36-41	B7200	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2710	n. kingad	w. shoes	725030	5415122192598	natural	36-41	B7200	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2710	n. kingad	w. shoes	724955	5415122192314	navy/white	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2710	n. kingad	w. shoes	719280	5415122192437	white	36-41	B7300	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV	X	2710	n. kingad	w. shoes	722760		d.brown/multi natura	36-41	B7200	15	15	15	15	15	15	15	15							
Cortina NV		2710	n. kingad	w. shoes	723170	5415122193397	natural	36-41	B7200	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2710	n. kingad	w. shoes	727111	5415122195032	white multi red	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2710	n. kingad	w. shoes	725121	5415122194905	fuxia	37-42		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Cortina NV		2710	n. kingad	w. shoes	725121	5415122194912	green	36-41		15	15	15	15	15	15	15	15	15	15	15	15	15	15	15

spring 2013 (aut 12)		36.15		
TR4	**Hin kate % tavoite uusi Eesti**		**Latvia**	**Lithuania margin in %**
1900	1900 M.ALUSSÄRGID,1/2 JA VARRU			
1901	1901 M.ALUSSÄRGID PIKA VARRUKA			
1902	1902 M.ALUSPÜKSID - SÄÄRTETA			
1903	1903 M.BOKSERID			
1904	1904 M.ALUSPÜKSID PIKAD			
1910	1910 M.PIDZHAAMA,TRIKOTAAZ			
1912	1912 M.PIDZAAMA,RIIDEST			
1920	1920 M.UJUMISPÜKSID			
1922	1922 M.RANNASHORTSID			
1925	1925 M.HOMMIKUMANTLID			
1930	1930 M.SOKID,LÜHIKESED			
1934	1934 M.SOKID,PIKAD			
1940	1940 M.TRIIKSÄRGID			
1941	1941 M.VABAAJAPLUUSID			
1944	1944 M.SUVEPLUUSID			
1950	1950 M.KUDUMID,VARRUKATETA,TAN			
1952	1952 M.KUDUMID			
1953	1953 M.PUSAD			
1954	1954 M.T-SÄRGID			
1955	1955 M.KOOTUD JAKID			
1957	1957 M.KOOTUD VESTID			
1960	1960 M.NAHKKINDAD - VOODRIGA			
1962	1962 M.KUNSTMATERJALIST KINDAD			
1964	1964 M.TRIKOTAAZHIST KINDAD			
1965	1965 M.LABAKINDAD			
1968	1968 M.SUUSA-JA KILEKINDAD			
1970	1970 M.VILTKAABUD			
1971	1971 M.MUUD MÜTSID			
1974	1974 M.NOKKMÜTSID			
1975	1975 M.KOOTUD MÜTSID			
1978	1978 M.RANNAMÜTSID			
1991	1991 M.SALLID			
1992	1992 M.TASKURÄTIKUD			
1993	1993 M.DEKOR.TASKURÄTIKUD			
1994	1994 M.LIPSUD JMS			
1997	1997 M.TRAKSID JMS			
1998	1998 M.VÖÖD			
1999	1999 M.MUUD RÕIVALISANDID			
2010	2010 M.PINTSAKUD			
2019	2019 M.MUUD JAKID JA VESTID			
2020	2020 M.ÜLIKONNAPÜKSID			
2022	2022 M.TEKSAPÜKSID			
2024	2024 M.LÜHIKESED PÜKSID			

CORTINA N.V.

[REDACTED]

Our ref.: FILOMENA

cortina.be

PRISMA PEREMARKET AS

TAMMSAARE TEE 118 D

12918 TALLINN
REPUBLIC OF ESTONIA

Order confirmation

Delivery address
PRISMA PEREMARKET AS
DISTRIBUTION CENTER
PUNANE 42, WAREHOUSE 33

13619 TALLINN
REPUBLIC OF ESTONIA
Tel.: 00372 56809 607

Order number : 42.758
Order date : 22/08/12
Customer no : 2.089
Agent : 610
Contactperson : [REDACTED]
Your reference : NARVA

Article	Description	Color	Prepack	Cartons	Pieces/ Pairs	u.p. EUR	
Cortina Classics - Shoes							
364671	M.SANDAALID M.SANDALS	202	B8115	1	15		**
725000	N. KINGAD W.SHOES	YEL	B7200	1	15		**
Cortina Collection - Shoes							
048583	N.JALATSID W.FOOTWEAR	NAV	B7200	1	15		**
097856	N.JALATSID W.FOOTWEAR	68Q	B6600	1	12		**
111020	P.SANDAALID B.SANDALS	C5P	B5300	1	15		**
127670	P.SANDAALID B.SANDALS	X7W	B4600	1	15		**
128253	P.JALATSID B.FOOTWEAR	K1Y	B1070	1	18		**
128400	T.SANDAALID G.SANDALS	007	B5270	1	15		**
128480	P.SANDAALID B.SANDALS	C5G	B1070	1	18		**
128800	P.JALATSID B.FOOTWEAR	C1B	B2040	1	18		**
128992	P.JALATSID B.FOOTWEAR	J4H	B2040	1	18		**
129593	P.JALATSID B.FOOTWEAR	316	B1070	1	18		**
131172	P.SANDAALID B.SANDALS	DU6	B2040	1	18		**
131692	P.SANDAALID B.SANDALS	F9V	B5300	1	15		**
131752	P.SANDAALID B.SANDALS	C7J	B4600	1	15		**
138050	T.SANDAALID G.SANDALS	VR4	B1010	1	18		**
138982	T.SANDAALID G.SANDALS	DJ3	B2205	4	48		**
141080	P.SANDAALID B.SANDALS	RQ8	B1164	3	36		**
141931	T.KINGAD G.SHOES	E8H	B4600	1	15		**
143100	J.JALATSID G.FOOTWEAR	YJ3	B1070	1	18		**

CORTINA N.V.

cortina.be

PRISMA PEREMARKET AS
Order number : 42.758

Our ref.: FILOMENA

invoices.

<u>**Remarks**</u>
We preserve the right to deliver your summer goods until April 15th.

<u>COLORS</u>
Cortina Classics

YEL	YELLOW
202	BLACK/GREY

Cortina Collection

AM6	BLACK/SILVER/D.GREY
BLK	BLACK
CX1	BLACK/BLACK/BLACK/D.GREY
CY6	OFF WHITE/WHITE
C1B	L.GREY/TAUPE/M.TAUPE/D.GREY
C1N	NUDE/NUDE
C5G	TAUPE/SAFARI/GREEN/TAUPE
C5P	L.BEIGE/TAUPE/BEIGE
C7J	D.NATURAL/TAUPE/TAUPE/D.BROWN
C8Z	C.BLUE/WHITE/NAVY/PINK/FUXIA
C9Q	TAUPE/TAUPE/SAND/TAUPE
DBN	D.BROWN
DJ3	D.FUXIA/PINK
DU6	TAUPE/L.BEIGE
D1X	E.BLUE/WHITE/C.BLUE/RED
EF7	D.GREY/BLACK/D.GREY
E5G	BLACK/WHITE/E.BLUE
E6L	MULTI RED/C.BLUE
E7D	BLACK/WHITE/WHITE:C.BLUE
E8H	WHITE MULTI FUXIA
FUX	FUXIA
F2G	WHITE/LILAC/PINK/L.PISTACHIO
F8N	GREYBLUE/WHITE/L.GREY
F8U	WHITE MULTI RED
F9V	BLACK/TAUPE/BROWN
GRN	GREEN
G8Y	L.T.BLUE/D.T.BLUE
G8Z	C.BLUE/WHITE/WHITE/BLACK/BLACK/BLACK
H1B	BLACK/BLACK/L.T.BLUE/E.BLUE
H2G	BLACK/MULTI D.GREY/WHITE
J4E	NATURAL/NATURAL/CORAL/ORANGE

CORTINA N.V.
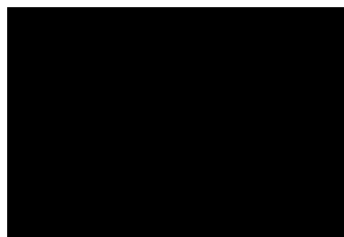
cortina.be

PRISMA PEREMARKET AS
Order number : 40.753

Our ref.: FILOMENA

68Q	L.GREY/BEIGE
68T	PLATINA/PLATINA
92P	BLACK/L.GREY/L.GREY

PREPACKS

B1010	18 p/c	19(1) 20(1) 21(3) 22(4) 23(4) 24(3) 25(2)
B1070	18 p/c	20(1) 21(3) 22(4) 23(4) 24(3) 25(3)
B1164	12 p/c	19(2) 20(2) 21(2) 22(2) 23(2) 24(1) 25(1)
B2040	18 p/c	24(1) 25(1) 26(2) 27(3) 28(3) 29(3) 30(2) 31(2) 32(1)
B2205	12 p/c	24(2) 25(2) 26(2) 27(1) 28(1) 29(1) 30(1) 31(1) 32(1)
B4200	18 p/c	28(2) 29(2) 30(2) 31(2) 32(3) 33(3) 34(2) 35(2)
B4600	15 p/c	28(1) 29(2) 30(2) 31(2) 32(2) 33(2) 34(2) 35(2)
B4710	18 p/c	32(1) 33(2) 34(2) 35(2) 36(3) 37(3) 38(3) 39(2)
B5270	15 p/c	32(1) 33(1) 34(2) 35(2) 36(3) 37(3) 38(2) 39(1)
B5300	15 p/c	32(1) 33(1) 34(1) 35(2) 36(2) 37(3) 38(3) 39(2)
B6500	18 p/c	36(1) 37(3) 38(5) 39(5) 40(3) 41(1)
B6600	12 p/c	36(1) 37(2) 38(3) 39(3) 40(2) 41(1)
B7050	18 p/c	35(1) 36(3) 37(3) 38(4) 39(4) 40(2) 41(1)
B7200	15 p/c	36(1) 37(3) 38(4) 39(4) 40(2) 41(1)
B7300	15 p/c	36(1) 37(2) 38(4) 39(4) 40(3) 41(1)
B7640	15 p/c	37(1) 38(3) 39(4) 40(4) 41(2) 42(1)
B8113	12 p/c	40(1) 41(1) 42(3) 43(3) 44(2) 45(1) 46(1)
B8115	15 p/c	40(1) 41(1) 42(3) 43(4) 44(3) 45(2) 46(1)
B9600	18 p/c	40(1) 41(2) 42(4) 43(5) 44(3) 45(2) 46(1)
P1900	36 p/c	23(2) 24(3) 25(3) 26(3) 27(3) 28(3) 29(3) 30(3) 31(3) 32(3) 33(3) 34(2) 35(2)
P4020	36 p/c	28(4) 29(4) 30(4) 31(4) 32(5) 33(5) 34(5) 35(5)
P7010	24 p/c	35(4) 36(4) 37(4) 38(6) 39(6)
P8020	24 p/c	40(2) 41(3) 42(6) 43(6) 44(4) 45(2) 46(1)

EAN codes

Article	Color	Prepack	Eancode
364671	202	B8115	5499774123704
725000	YEL	B7200	5499774121557
048583	NAV	B7200	5499744672171
097856	68Q	B6600	5499774057542
111020	C5P	B5300	
127670	X7W	B4600	
128253	K1Y	B1070	
128400	007	B5270	5499774139644

reima oy

LASSIE

Order confirmation, Reima Oy spring 13

Or[...]

Date	21.08.12
Order No.	282280
Date of Order	31.05.12

Customer 12849
Prisma Peremarket AS Sikupilli 3891110
Punane Street 42
Distribution Centre warehouse 33
13619 TALLINN
Estonia

Delivery Address 12849
Prisma Peremarket AS Sikupilli 3891110
Punane Street 42
Distribution Centre warehouse 33
13619 TALLINN
Estonia

Purch. Order No.
Cust.Order No.
Comments
Our Reference aj

Terms of Delivery EX WORKS

Flash jacket Hot pink 721440-4631 delivery date 06.02.13
sales units/size

098	104	110	116	122	128	total	unit	price	total
1	2	2	2	2	1	10	PCS		

Flash pants Linen grey 722442-0490 delivery date 06.02.13
sales units/size

098	104	110	116	122	128	total	unit	price	total
2	2	2	2	2	2	12	PCS		

Flash jacket Dark blue 721441-6981 delivery date 06.02.13
sales units/size

098	104	110	116	122	128	total	unit	price	total
1	2	2	2	2	1	10	PCS		

Flash pants Mud grey 722442-1750 delivery date 06.02.13
sales units/size

098	104	110	116	122	128	total	unit	price	total
2	2	2	2	2	2	12	PCS		

Flash pants Dark blue 722442-6980 delivery date 06.02.13
sales units/size

098	104	110	116	122	128	total	unit	price	total
2	2	2	2	2	2	12	PCS		

Flash baby set Hot pink 713440-4631 delivery date 06.02.13
sales units/size

074	080	086	092	total	unit	price	total
1	2	2	3	8	SET		

Flash baby set Yellow lime 713440-8211 delivery date 06.02.13
sales units/size

074	080	086	092	total	unit	price	total
1	2	2	3	8	SET		

Knitted cap Hot pink 718441-4630 delivery date 06.02.13
sales units/size

M	S	XS	total	unit	price	total
2	2	1	5	3-BAG		

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h

Lebensfreude anziehen!

hajo strick GmbH 92637 Weiden/Nordbayern Philipp-Karl-Str. 7
Telefon (0961) 60 06-0   Fax: (0961) 60 06-44

Konten:
Hypo Vereinsbank   Kto. 1 790 714   BLZ 753 200 75
Commerzbank Weiden   Kto. 778 456 400   BLZ 753 400 90
Postbank Nürnberg   Kto. 59 443 853   BLZ 760 100 85
ILN 40 10892 00000 8   UST-IDNr. DE 811 226862

hajostrick GmbH - Postfach 1657 - 92606 Weiden/Nordbayern

Prisma Peremarket AS

Tammsaare tee 118 D
12918 Tallinn
ESTLAND

Auftragsbestätigung		Blatt:	1
Kunden-Nr.	Nummer		Datum
227091	546427		27.08.12
Bei Rückfragen und Zahlung bitte angeben			

Auftrags-Text	Lieferzeit / date of delivery
Ihr Auftrag vom 24.08.12	11.03.-15.03.13
DEPARTMENT: 38918011111	31/HOA/076
Lieferungs- und Zahlungsbedingungen siehe Rückseite	Valuta
frei Haus	11.03.13

Pos.	Artikel-Nr. / article number	Artikel-Bezeichnung / article		Menge / quantity	Einzelpreis / price	Betrag / amount

Kartons kennzeichen!!!
Prisma Annelinna,
Nõlvaku 8, 50708 Tartu

Pos.	Artikel-Nr.		Article		Menge		
001	43857/KG /603	Da Sleepshirt 95 cm	jeansmel	12	███	███	EUR
002	43867 /366	Da Sleepshirt 90 cm	cherry	12			EUR
003	43869 /283	Da Sleepshirt 95 cm	taupe	12			EUR
004	43809 /000	Da NH 105cm Klima-Komfort					EUR
		Größe 36/38 704 orchid		2			EUR
		Größe 40/42 704 orchid		4			EUR
		Größe 44/46 704 orchid		4			EUR
		Größe 48/50 704 orchid		2			EUR
005	52503/KG /609	He Shorty Klima-Komfort	navy	12			EUR
		2,00 % Kunden-Globalrabatt					EUR

Zahlungsbedingung: 10Tage 4%,30T 2,25%,60T.netto

Netto-Warenwert / net value	Versandkosten/shipping charges		Steuerpfl. Betrag / taxable amount	MWST / VAT %	MWST / VAT	Rechnungsbetrag / total amount
███						

231629   Prisma Peremarket AS
Distribution Centre
Punane Street 42
EST 12918 Tallinn   ███

Kom.-Dat.	Zch.	Versandart	Registergericht Weiden/Nordbayern HRB 683
Versand-End-Kontrolle-Dat.	Zch.		Geschäftsführender Gesellschafter; Hans-Jochen Müller
			Geschäftsführer Wolfgang Müller
			Gerhard Schwarzer

MAX COLLECTION

CONFIRMATION

Datum/Date **121025**   Kundnr/Cust No **2039**

Leveransadress/ Address

Prisma Lasnamäe Dep 3891510
Distribution Centre
Punane Street 42, Warehouse 33
13619 TALLIN
ESTONIA

Adressat/Addressee

1690-F
Prisma Peremarket AS

A. H. Tammsaare tee 118 D
129 18 TALLIN
ESTONIA

Ordernr/Order No

70834

Leveransvillkor/Terms of Del
DDP/ FRITT ERT LAGER
Vår referens/ Our ref

Leveranssätt/Delivery
DHL
Er referens/Your Ref

Betalningsvillkor/Terms of Payment
40 DGR NETTO/ESTLAND

Rad Row	Art nr Art No	Specifikation Specification	Lev tid Delivery	Antal Qty	A-pris Unit Price	Belopp Amount
1	63-0360AL1-27	PANTS ISA DENIMBLUE/	130304	15	▉	▉
		EAN: 7322414151844				
2	63-0361AL1-27	PANTS LINA DENIMBLUE	130304	15		
		EAN: 7322414151905				
3	63-0360AL1-32	PANTS ISA PINK/CERIS	130304	15		
		EAN: 7322414151851				
4	63-0361AL1-32	PANTS LINA PINK/CERI	130304	15		
		EAN: 7322414151912				
5	63-0361AL3-27	PANTS LINA DENIMBLUE	130408	10		
		EAN: 7322414152056				
6	63-0360AL3-27	PANTS ISA DENIMBLUE/	130408	10		
		EAN: 7322414152025				
7	63-0360AL3-32	PANTS ISA PINK/CERIS	130408	10		
		EAN: 7322414152032				
8	63-0361AL3-32	PANTS LINA PINK/CERI	130408	10		
		EAN: 7322414152063				
9	63-0362AL1-32	SKIRT PINK/CERISE/WH	130304	15		
		EAN: 7322414151974				
10	63-0362AL1-27	SKIRT DENIMBLUE/PINK	130304	15		
		EAN: 7322414151967				
11	63-0362AL2-32	SKIRT PINK/CERISE/WH	130408	9		
		EAN: 7322414152001				
12	63-0362AL2-27	SKIRT DENIMBLUE/PINK	130408	9		
		EAN: 7322414151998				
		SUM.............:				

EUR ▉

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Anmärkningar skall göras inom 10 dagar från mottagandet / Claims must be done within 10 days after receipt

PRISMA

Spring 2013

Supplier: Rappson AB

NB! Separate invoices for campaign articles!

APPENDIX 6

Order confirmation in an excel sheet

TR	nimetus	name of the good	brand	article	ean	colour	size	assort ment	Sikupilli	Rocca al Mare	Mustamäe	Kristiine	Lasnamäe	Sõbra	Annelinna	Narva	Domina	Plaza	Imanta	Deglava	Sporta	Ozas	Pramones	Drobe	purcha se price EUR
2041	m.ope	m.jacket	Lapidus	1511-754	7330631155859	20 kitt	48-58	4	12	12	12	12	12			12									■
2041	m.ope	m.jacket	Lapidus	1511-754	7330631155859	20 kitt	48-58	5	6	6	6	6	6	9	9	6									■
2041	m.ope	m.jacket	Lapidus	1511-754	7330631155859	20 kitt	60-64	11	9	9	9	9	9	9	9	9									■
2041	m.ope	m.jacket	Rappson	0876-495	7330631164974	20 kitt	48-58	5	8	8	8	8	8	8	8	8									■
2041	m.ope	m.jacket	Rappson	1259-497	7330631171999	20 kitt	48-58	10	10	10	10	10	10	10	10	10									■
2041	m.ope	m.jacket	Rappson	1259-497	7330631171996	60 black	50-62	8	10	10	10	10	10	10	10	10									■
2041	m.ope	m.jacket	Jacksonville	2052-473	7330631165926	4 grey	50-62	8		10															■
2020	m.püksid	m.pants	Lapidus	0347-492	7330631172699	22 beige	48-62	1	13	13	13	13	13	13	13	13									■
2020	m.püksid	m.pants	Lapidus	0347-492	7330631172699	22 beige	C96-C108	12	7	7	7	7	7	7	7	7									■
2020	m.püksid	m.pants	Lapidus	0347-492	7330631172699	22 beige	148-156	2	8	8	8	8	8	8	8	8									■
2020	m.püksid	m.pants	Lapidus	0347-492	7330631172699	22 beige	D100-D124	3		7															■
2010	m.pintsak	m.blazer	Rappson	Regent 1816	7330631166824	6 grey	50-64	16	8	8						8						8	8	8	■
2010	m.pintsak	m.blazer	Rappson	Regent 1816	7330631166824	6 grey	D96-108	17	4	4						4						4	4	4	■
2010	m.pintsak	m.blazer	Rappson	Regent 1816	7330631166824	6 grey	150-156	15	4	4												4	4	4	■

Prisma Peremarket AS — Sikupilli, Rocca al Mare, Mustamäe, Kristiine, Lasnamäe, Sõbra, Annelinna, Narva

Prisma Latvija AS — Domina, Plaza, Imanta, Deglava, Sporta

UAB Prisma LT — Ozas, Pramones, Drobe