

:

:(9)

:

07 :

:

:

( )

-


-

-



( ... )

... ( )

" ( ) 

" 5000

5000	4000	3000	2000	1000	( )
20.000	16.000	12.000	8.000	4.000	
15.000	12.000	9.000	6.000	3.000	
4.000	4.000	4.000	4.000	4.000	
500	500	500	500	500	
39.500	32.500	25.500	18.500	11.500	

( ... ) .

:"

1.

5000	4000	3000	2000	1000	
35.000	28.000	21.000	14.000	7.000	
7	7	7	7	$\frac{7.000}{1000} = 7DA$	

x

=

$$y_1 = a \cdot x$$

$y_1$  :

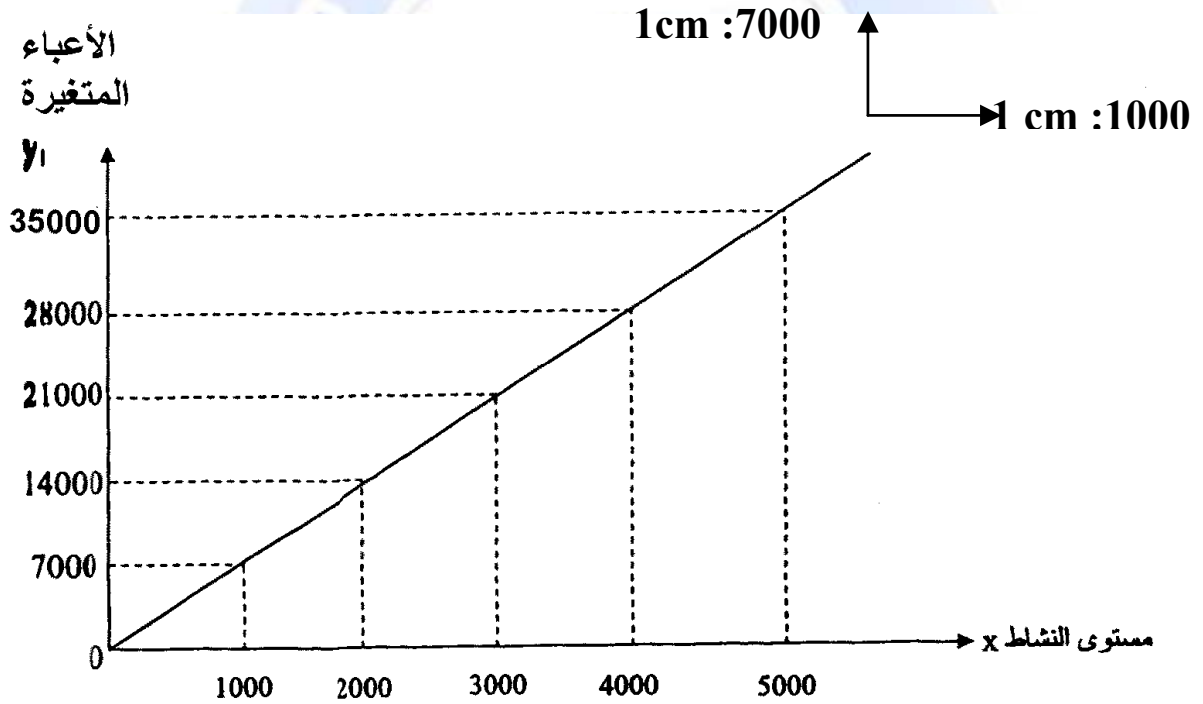
$a$

$x$

( )

$$y_1 = 7 \cdot x :$$

" "



:

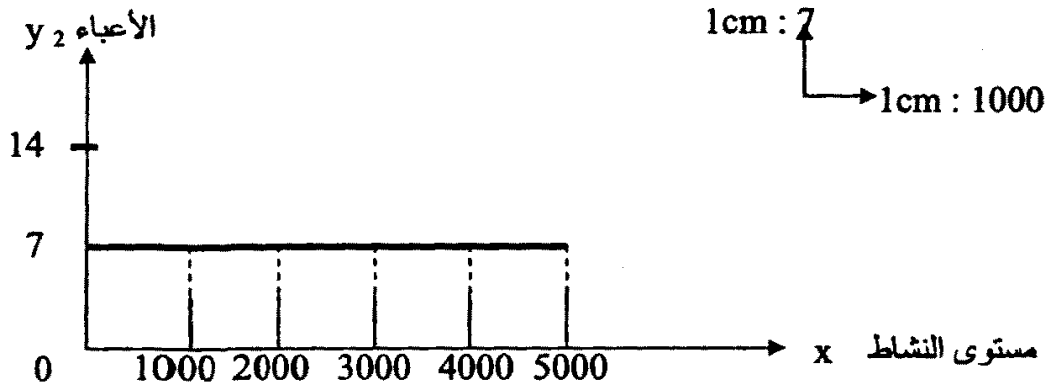
②

=

$$y_2 = 7 :$$

$$y_2 = a$$

" "



.2

" "

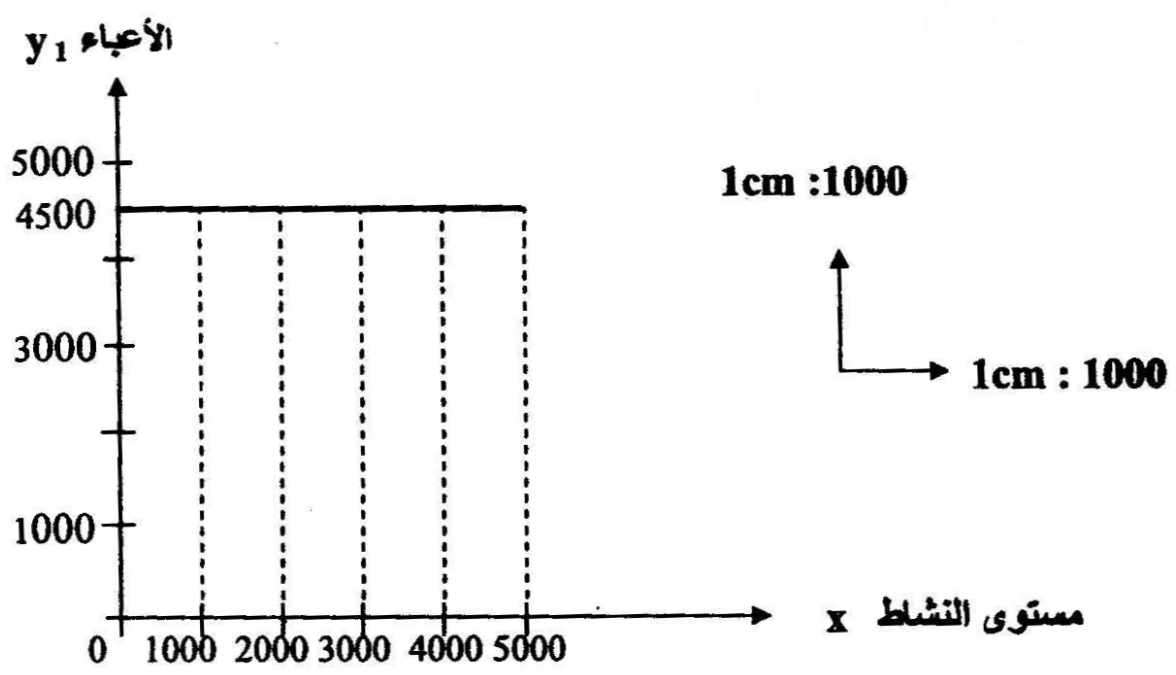
:

5000	4000	3000	2000	1000	
4.500	4.500	4.500	4.500	4.500	

0,90	1,125	1,50	2,25	$\frac{4.500}{1000} = 4,50$ DA	



①  
 $y_1 = b$   
 b



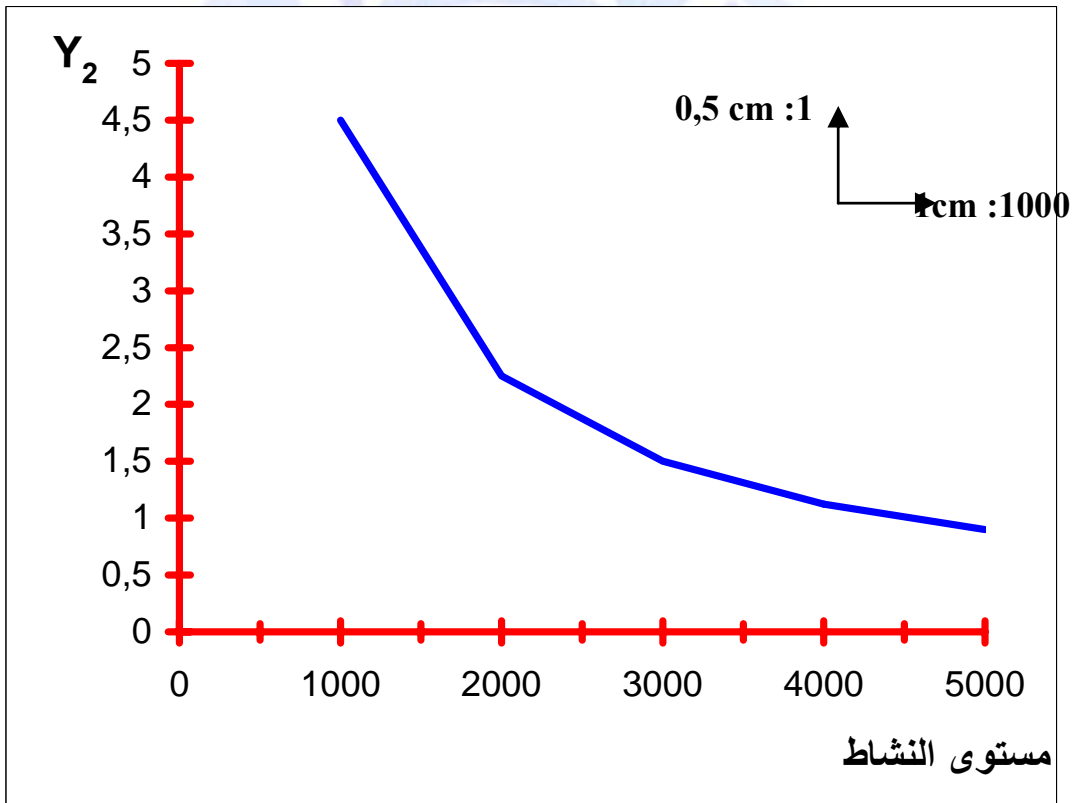
②

$$y_2 = \frac{b}{x}$$

$$y_2 = \frac{4500}{x} :$$

" "

x



:

:

-

-

5000	4000	3000	2000	1000	
35.000	28.000	21.000	14.000	7.000	
4.500	4.500	4.500	4.500	4.500	
39.500	32.500	25.500	18.500	11.500	
07,90	08,125	08,50	09,25	11,50	

$$+ \quad \times \quad =$$

$$y_1 = a.x + b :$$

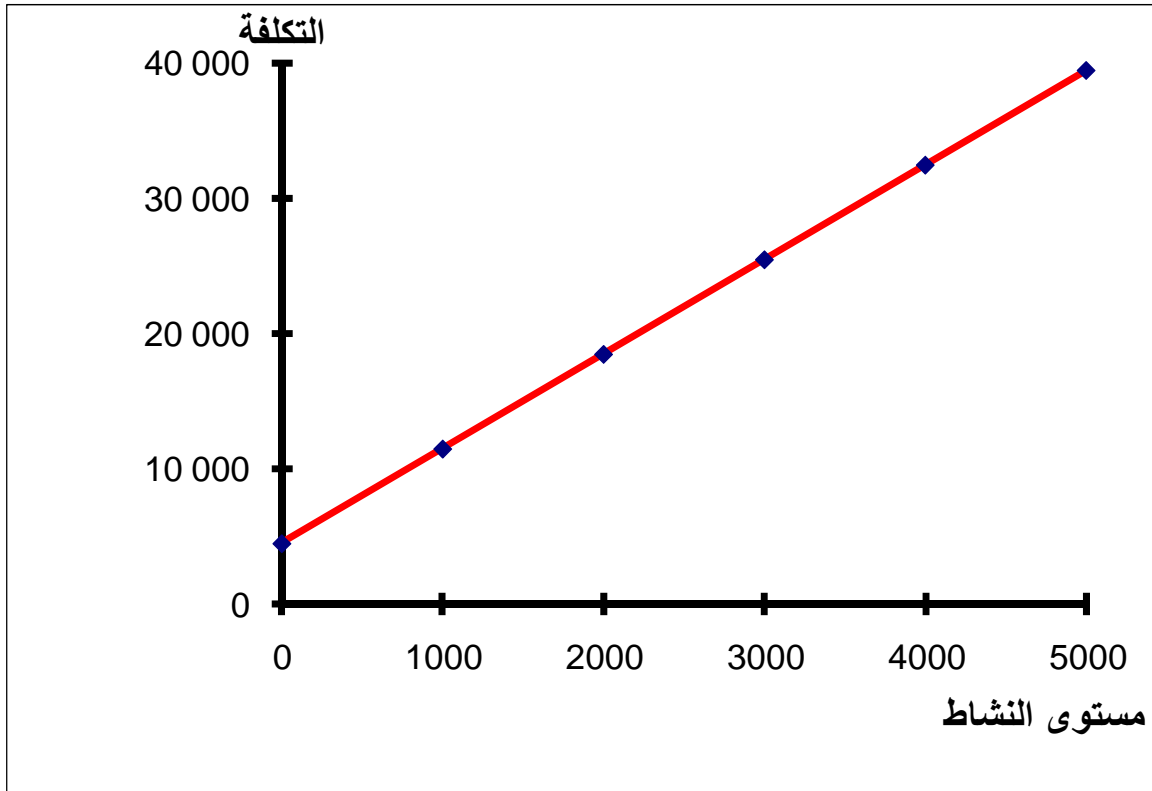
b a.x

$$y_1 = 7x + 4500$$

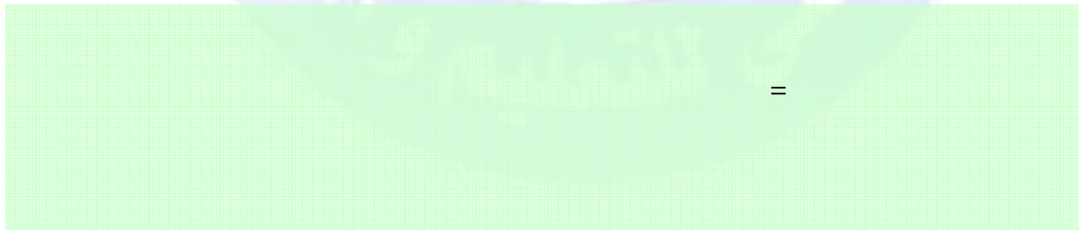


1 cm : 10.000

1 cm : 1000



( ) :



=

:

+

=

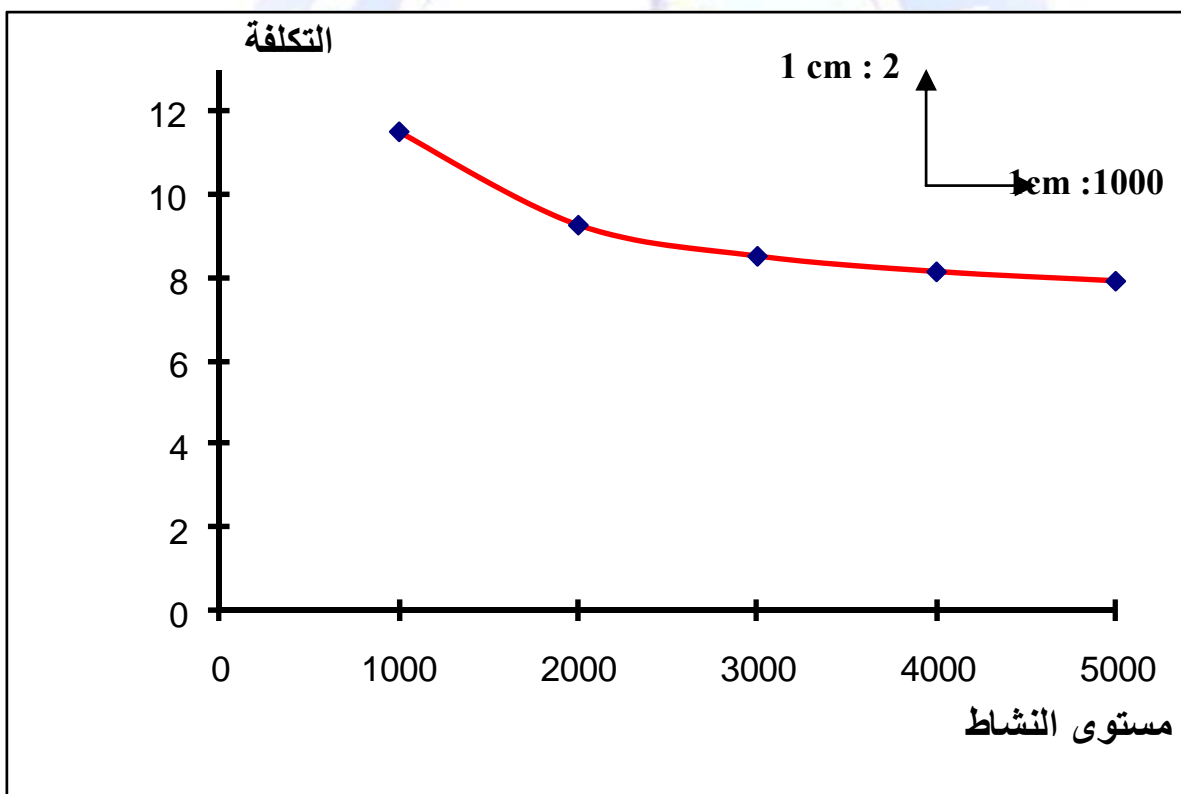
$$y_2 = \frac{a \cdot x + b}{x}$$

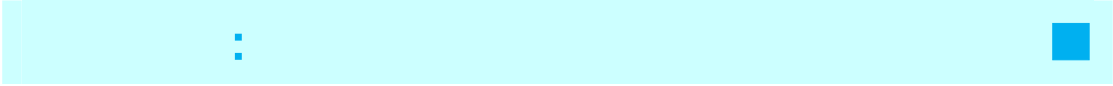
$$y_2 = a + \frac{b}{x}$$

" "

$$y_2 = \frac{7x + 4500}{x}$$

$$y_2 = 7 + \frac{4500}{x}$$





.1

/12/31



.2005



200.000	110.000		70
			60
90.000			80
90.000	4.000		80
	12.000		61
			62
74.000			81
74.000			81
5.000			77
	25.000		63
	6.000		64
	7.000		65
	8.000		66
	15.000		68
18.000			83

		2.000	-
		68	61
40%	60%	4.000	-61
30%	70%	12.000	-62
25%	75%	25.000	-63
50%	50%	6.000	-64
80%	20%	7.000	-65
80%	20%	8.000	-66
100%	-	15.000	-68
		77.000	

70% :

'' ''

:

1.600	2.400	4.000	-61
3.600	8.400	12.000	-62
6.250	18.750	25.000	-63
3.000	3.000	6.000	-64
5.600	1.400	7.000	-65
6.400	1.600	8.000	-66
15.000	-	15.000	-68
41.450	35.550	77.000	

:

10.665	24.885	35.550	

.1



.2005 /12/31

①

500.000			71
60.000			72
	250.000		61
	65.000		62
245.000			81
245.000			81
15.000			77
	120.000		63
	25.000		64
	20.000		65
	15.000		66
	50.000		68
30.000			83

②

:

210.000

-

5.000

-

	:	68	61	-
30%	70%	40.000		-61
40%	60%	65.000		-62
20%	80%	120.000		-63
60%	40%	25.000		-64
70%	30%	20.000		-65
90%	10%	15.000		-66
100%	-	50.000		-68
-	-	335.000		

60%

30% :

10%

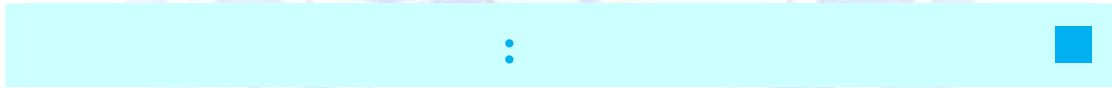
-

12.000	28.000	40.000	-61
26.000	39.000	65.000	-62
24.000	96.000	120.000	-63
15.000	10.000	25.000	-64

14.000	6.000	20.000	-65
13.500	1.500	15.000	-66
50.000	-	50.000	-68
154.500	180.500	335.000	



18.050	108.300	54.150	180.500	



( ) .

-  
-  
-

.1

" "

%			
---	--	--	--



100	200.000	110.000	
		24.885	
		- 3.000	
		131.885	
		10.665	
71,275	142.550	142.550	
	-		
28,725	57.450		
		41.450	
		- 2.000	
#	39.450	39.450	
	-		
09	18.000		

نسبة التكلفة المتغيرة =  $\frac{\text{التكلفة المتغيرة}}{\text{رقم الأعمال الصافي}}$

$$\frac{142.550}{200.000} = 0,71275$$

نسبة الهامش على التكلفة المتغيرة =  $\frac{\text{الهامش على التكلفة المتغيرة}}{\text{رقم الأعمال الصافي}}$

$$\frac{57.450}{200.000} = 0,28725$$

<http://www.onef>

جميع الحقوق محفوظة ©

2

1= + / :

:

" "

%			
100	500.000	210.000	
		54.150	
		- 10.000	
		108.300	
		- 60.000	
		302.450	
		18.050	
64,10	320.500 -	320.500	
28,725	179.500		
		154.500	
		- 5.000	
#	149.500 -	149.500	
06	30.000		

:

:

$$y_1 = 20x + 100.000$$

:

1000 : ( )

5000 4000 3000 2000



: Excel

.(F2 B2)

①

F3

B3

:

Microsoft Excel - الأعباء الإجمالية

Fichier Edition Affichage Insertion Format Outils Données Fenêtre ? Adobe PDF Tapez une question

Arial 10

	F	E	D	C	B	A	
	مستويات الإنتاج						1
	5000	4000	3000	2000	1000		2
	200.000	180.000	160.000	140.000	=20*B2+100000	الأعباء الإجمالية	3
							4
							5
							6
							7

معادلة الأعباء الإجمالية

:

②

Microsoft Excel - الأعباء الإجمالية

Fichier Edition Affichage Insertion Format Outils Données Fenêtre ? Adobe PDF Tapez une question

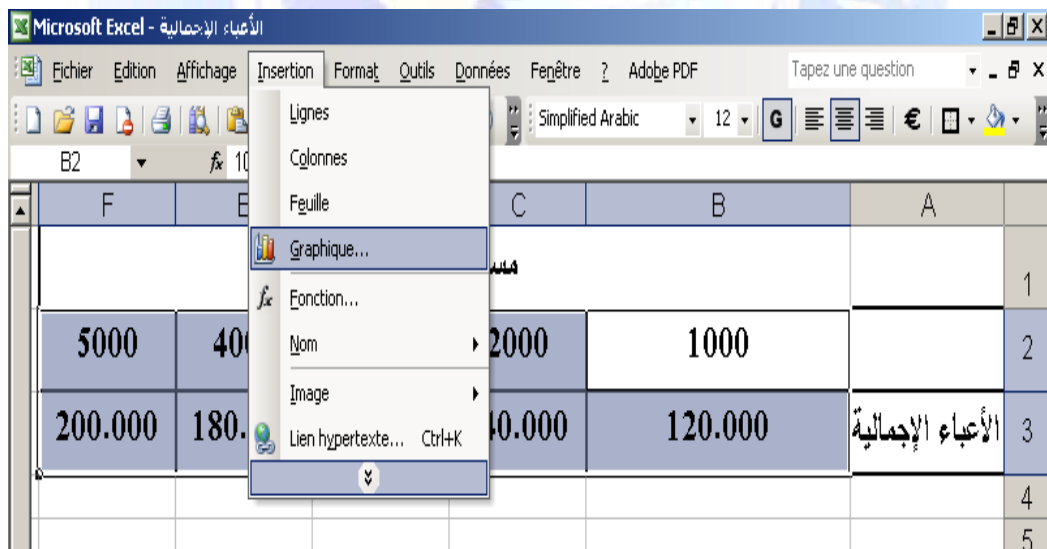
Simplified Arabic 12 G

B2 1000

F	E	D	C	B	A	
مستويات الإنتاج						1
5000	4000	3000	2000	1000		2
200.000	180.000	160.000	140.000	120.000	الأعباء الإجمالية	3
						4

(Graphique)

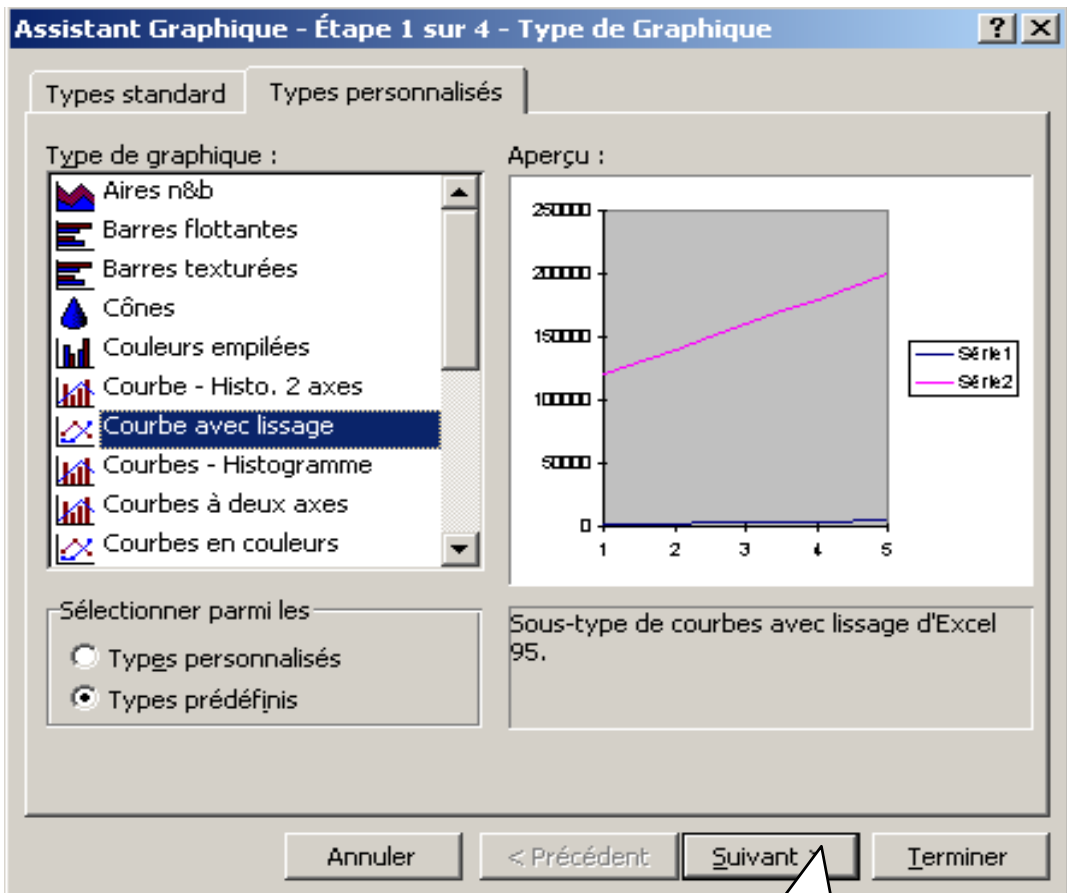
(Insertion)



: Excel

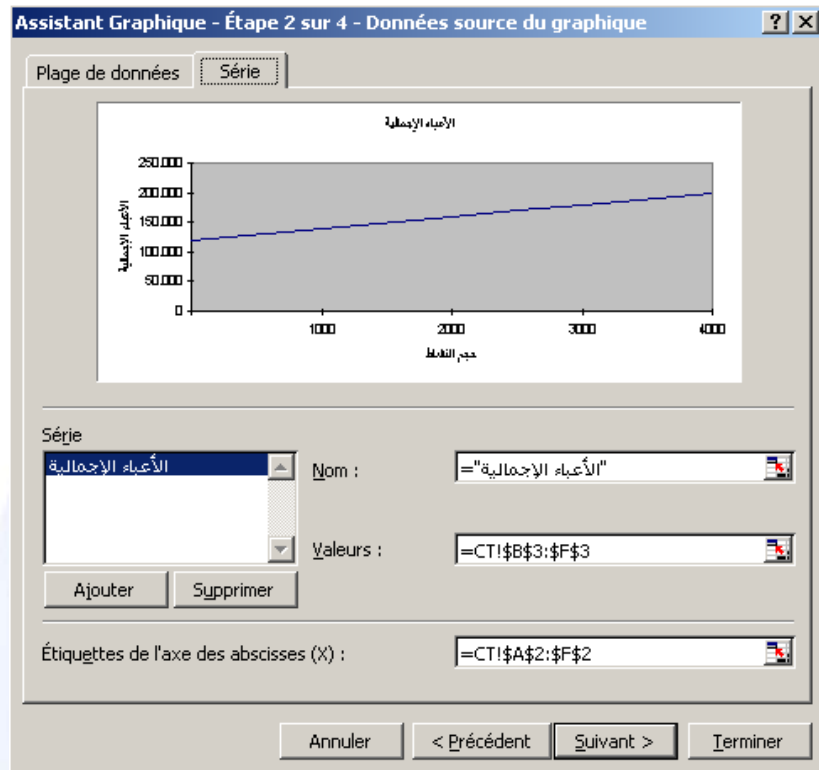
:(1)

:

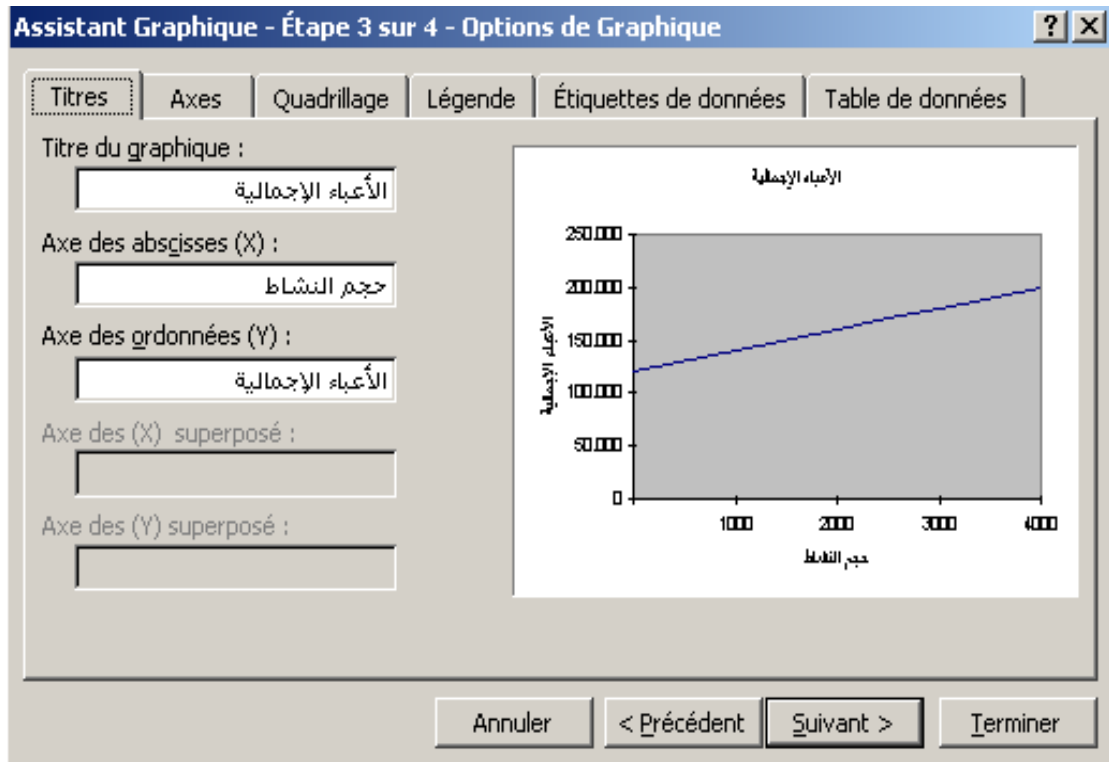


(Suivant >)

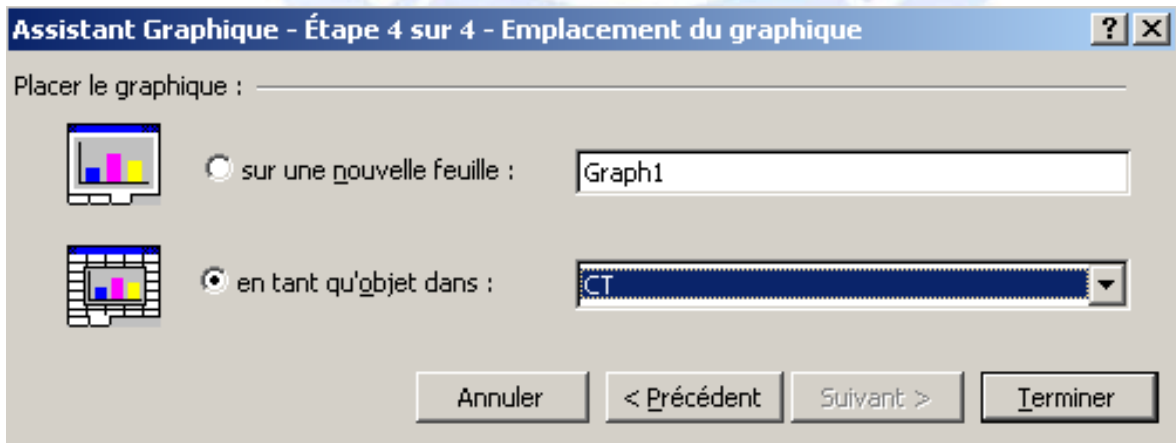
: (2)

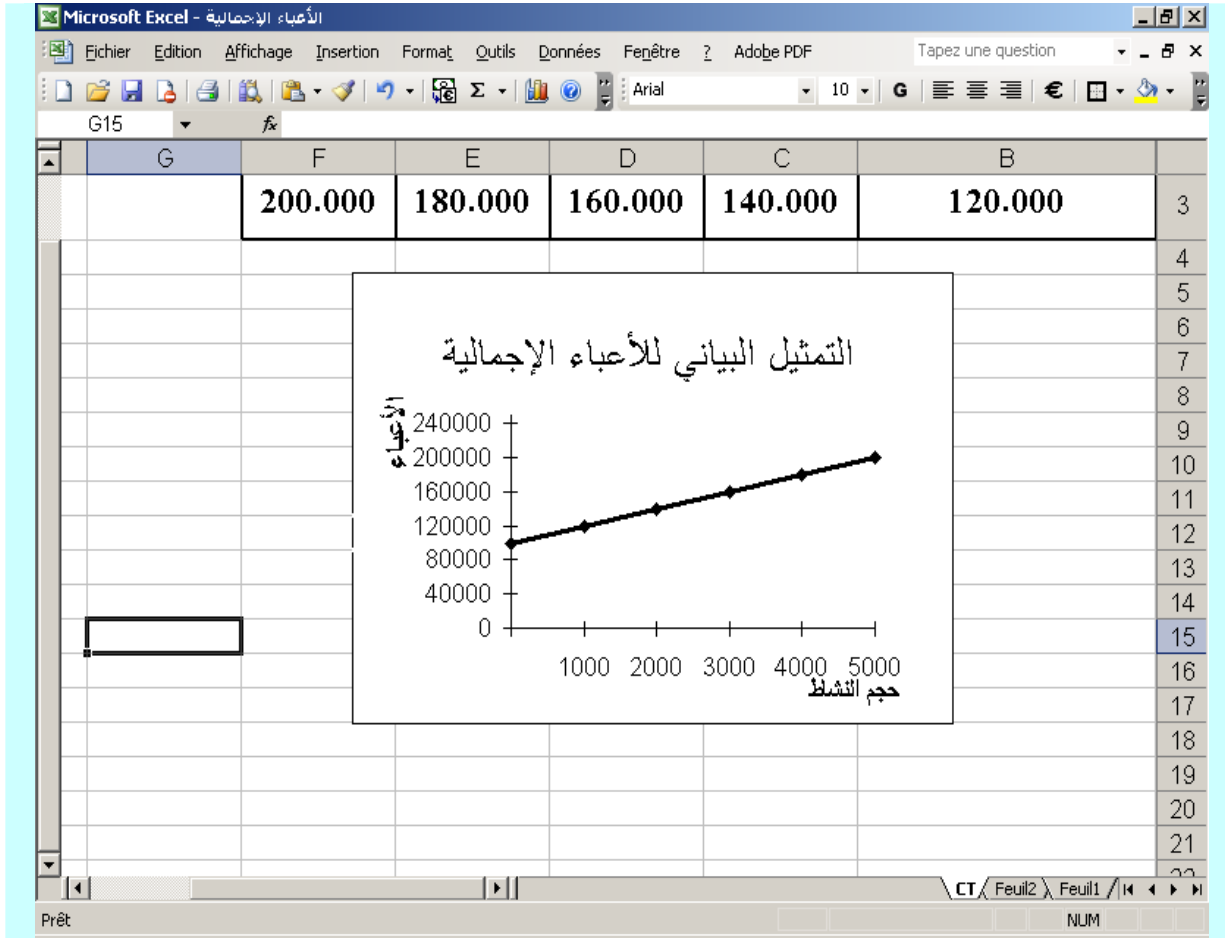


(3)



(4)





:

:(1)

" . "

:

40000	30000	20000	10000	
800.000	600.000	400.000	200.000	
50.000	50.000	50.000	50.000	( )



.1

.2

.3

.( )

:(2)

.2006

250 4000 -

410.000 455.000 -

70.000 -

390.000 (68/ 63/ ) -

65.000 -

30.000 -

25.000 -

.1

.2

:

30%	10%	40%	20%	
20%	15%	35%	30%	
40%	10%	30%	20%	(68 63)

:(3)

2006

24.000 -

6% -

180.000 -

100.000

-

:

.1

.2

68/	66/	63/	62/	61/		
-		65%	20%	15%	-	
55%		20%	15%	10%	-	





:(1)

.1

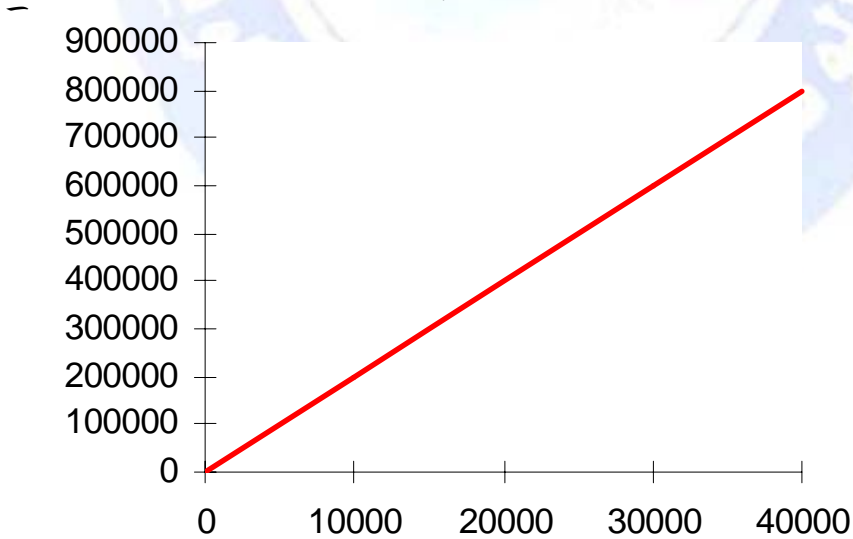
$$Y_1 = a.x$$

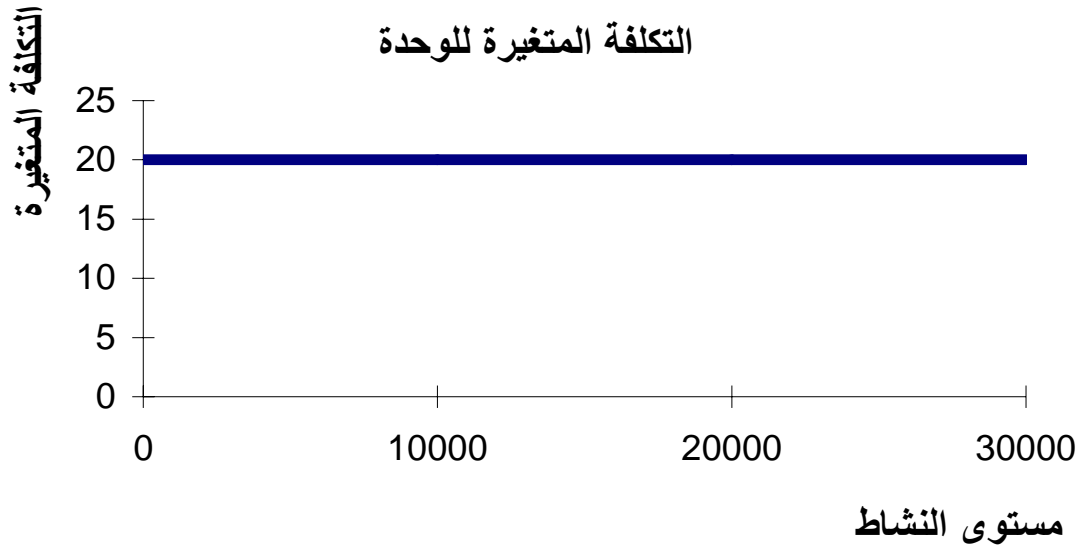
$$a = \frac{200.000}{10000} = 20$$

$$Y_1 = 20.x \dots\dots\dots$$

$$Y_2 = 20 \dots\dots\dots$$

التكلفة المتغيرة الإجمالية



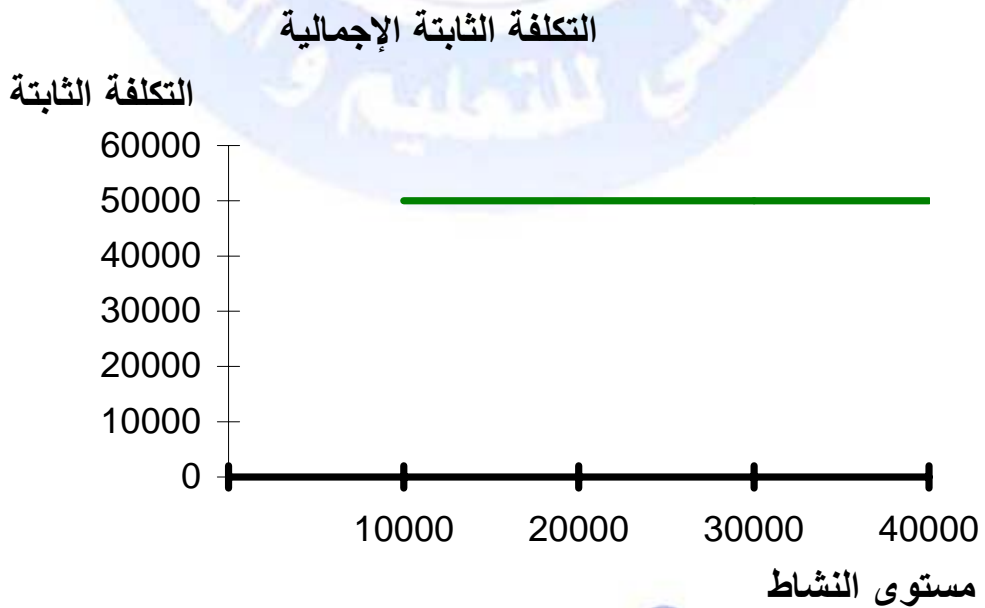


.2

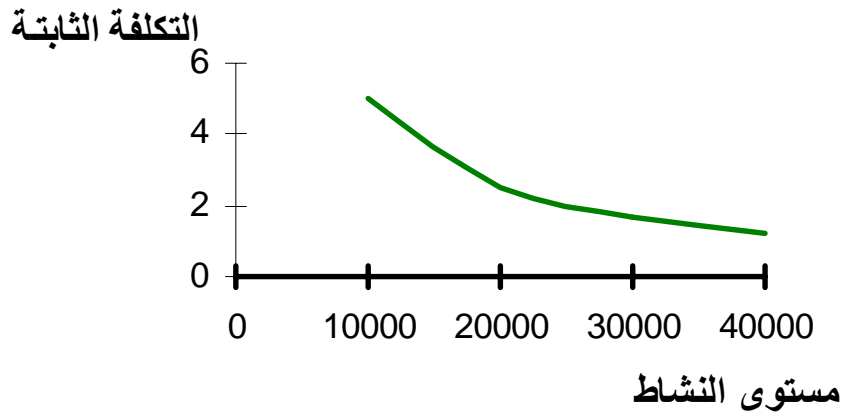
$$Y_1 = b$$

$$Y_1 = 50.000 \dots\dots\dots$$

$$Y_2 = \frac{b}{x} = \frac{50.000}{x} \dots\dots$$



### التكلفة الثابتة للوحدة



.3

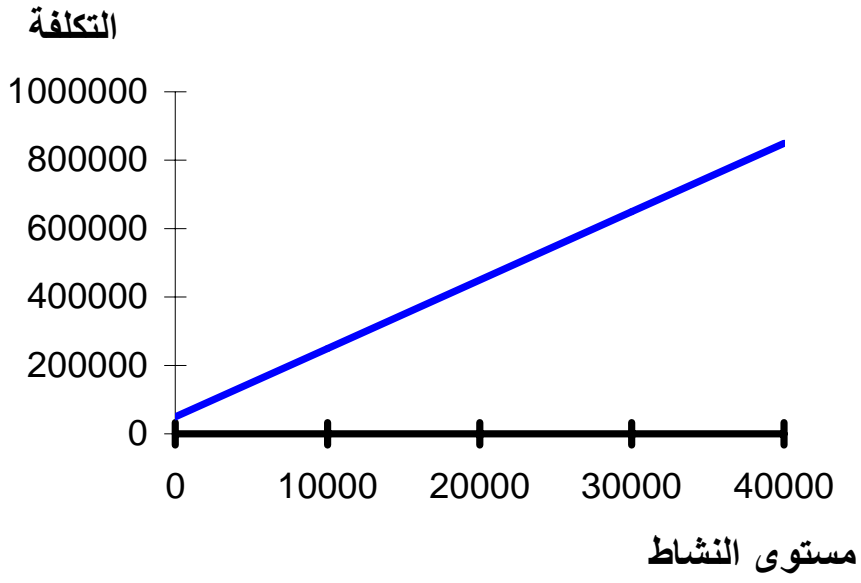
$$Y_1 = ax + b$$

$$Y_1 = 20x + 50.000 \dots\dots\dots$$

$$Y_2 = 20 + \frac{b}{x}$$

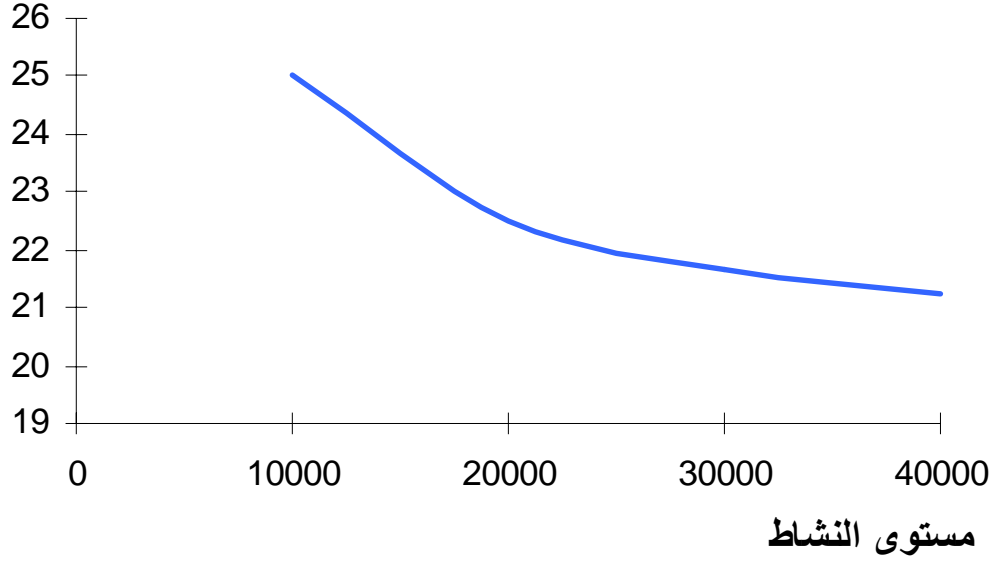
$$Y_2 = 20 + \frac{50.000}{x} \dots\dots\dots$$

## التكلفة الإجمالية



التكلفة

التكلفة المتوسطة للوحدة



:(2)

:

.1

1.000.000	35.000	455.000	71
	70.000		72
			61
			62
<b>440.000</b>			<b>81</b>
440.000			81
25.000			77
	390.000		68 63
<b>75.000</b>			<b>83</b>

:

.2

<b>13500</b>	<b>4500</b>	<b>18000</b>	<b>9000</b>	<b>45000</b>	
<b>14000</b>	<b>10500</b>	<b>24500</b>	<b>21000</b>	<b>70000</b>	
<b>156000</b>	<b>39000</b>	<b>117000</b>	<b>78000</b>	<b>390000</b>	<b>63)</b>
<b>183500</b>	<b>54000</b>	<b>159500</b>	<b>108000</b>	<b>505000</b>	<b>(68)</b>

:

.3

<b>%</b>			
<b>100</b>	<b>1.000.000</b>	<b>410.000</b>	
		<b>108.000</b>	
		<b>159.500</b>	
		<b>+35000</b>	
		<b>712.500</b>	
		<b>54.000</b>	
<b>76,65</b>	<b>-766.500</b>	<b>766.500</b>	
<b>23,35</b>	<b>233.500</b>		
		<b>183.500</b>	
		<b>-25000</b>	
<b>#</b>	<b>-158.500</b>	<b>158.500</b>	
<b>07,50</b>	<b>75.000</b>		



:(3)

.1

✓

$$0,06 =$$

$$400.000 = \frac{24000}{0,06} =$$

$$+ =$$

✓

$$280.000 = 100.000 + 180.000 =$$

$$280.000 - 400.000 =$$

✓

$$120.000 =$$

$$- / =$$

✓

$$96.000 = 24000 - 120.000 =$$

%			
100	400.000	180.000	
		100.000	
70	- 280.000	280.000	
30	120.000		
24	- 96.000		
06	24.000		

.2

68/	63/ 66/	62/	61/		
-	65.000	20.000	15.000	100.000	
52.800	19.200	14.400	9.600	96.000	
52.800	84.200	34.400	24.600	196.000	

400.000	180.000		70 60
<b>220.000</b>			<b>80</b>
220.000	24.600		80 61
	34.400		62
<b>161.000</b>			<b>81</b>
161.000	84.200		81 66 63
	52.800		68
<b>24.000</b>			<b>83</b>