

:

:(13)

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14 :

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2005

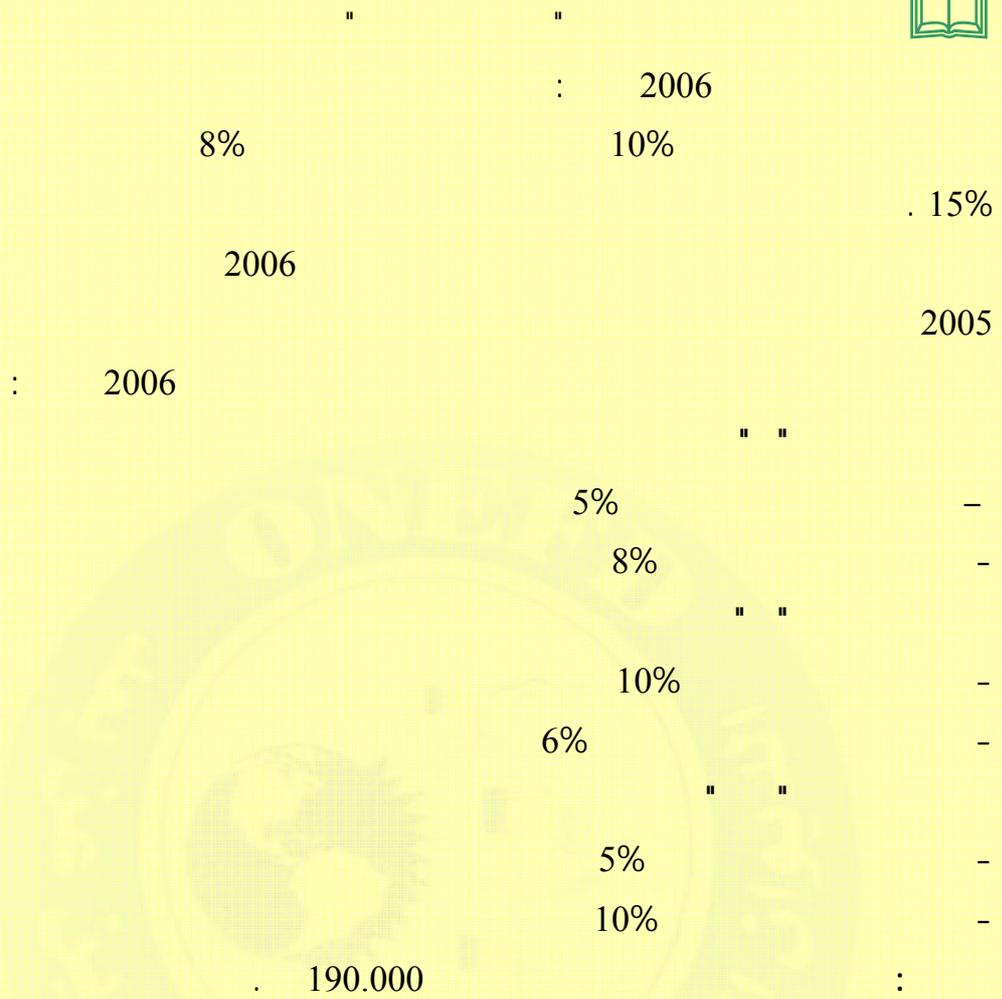


300	2000	2000	() " "
120	2500	2500	() " "
600	1200	1200	() " "

30.000	90.000	250.000	() " "
20.000	80.000	170.000	() " "
45.000	120.000	450.000	() " "

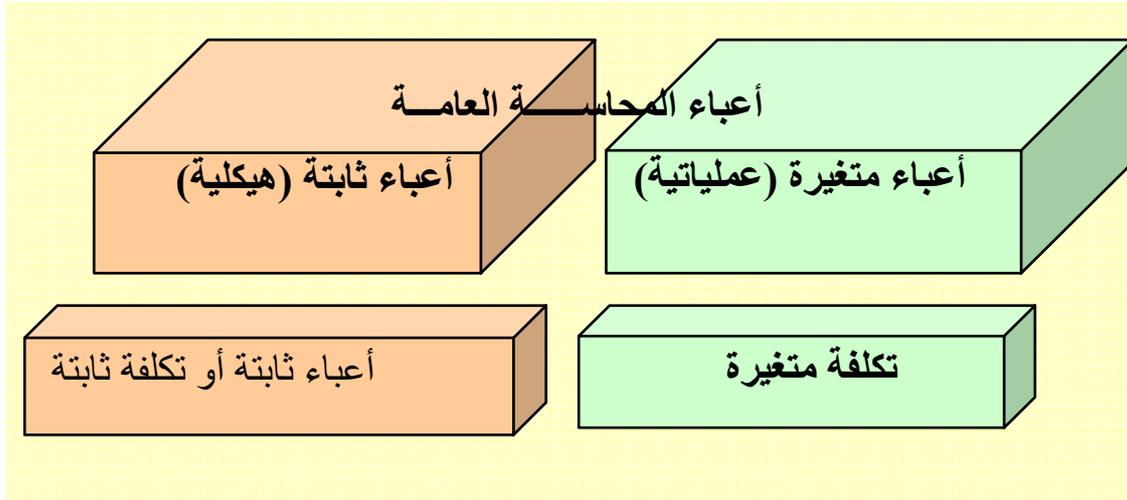
190.000



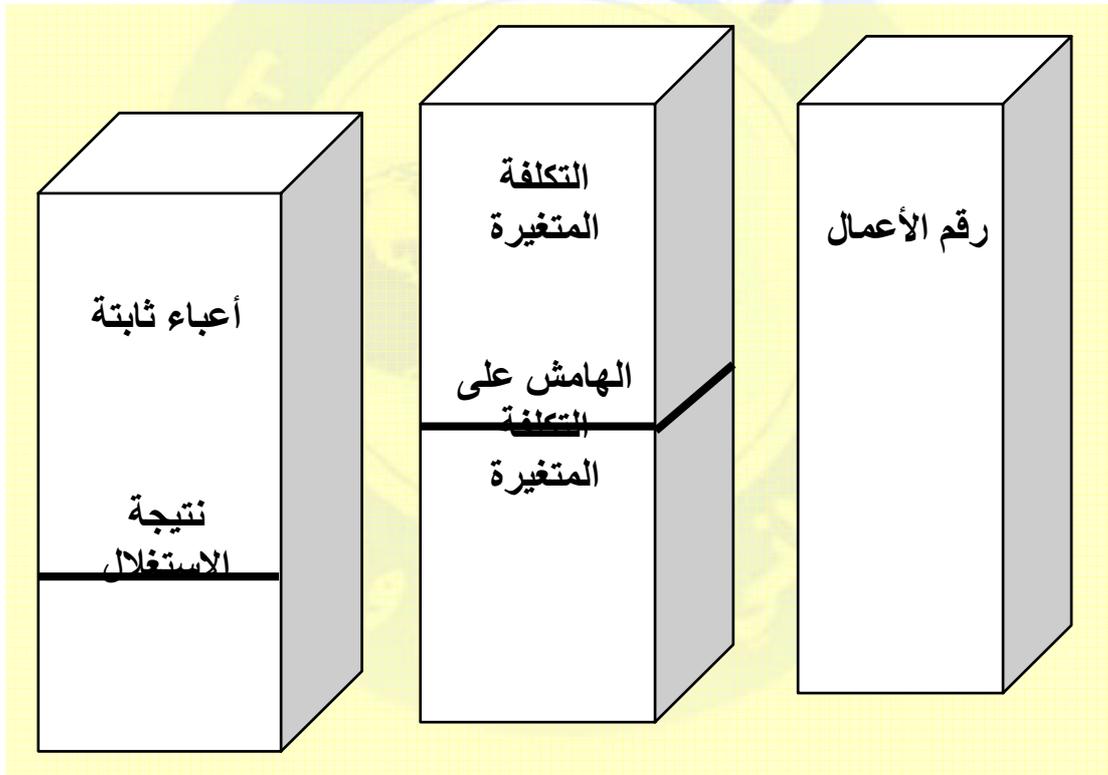


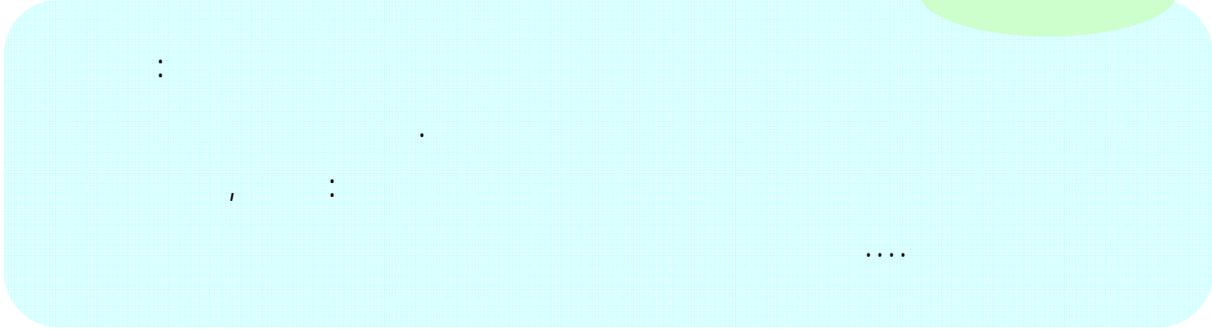
1.





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ثمن شراء البضاعة المباعة
الأعباء المتغيرة للشراء

التكلفة المتغيرة لشراء البضاعة المباعة

الأعباء المتغيرة للتوزيع

التكلفة المتغيرة للتوزيع

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.2

-

التكلفة الثابتة النتيجة	التكلفة المتغيرة للمنتجات المباعة <hr/> الهامش على التكلفة المتغيرة	رقم الأعمال

" "

.2005

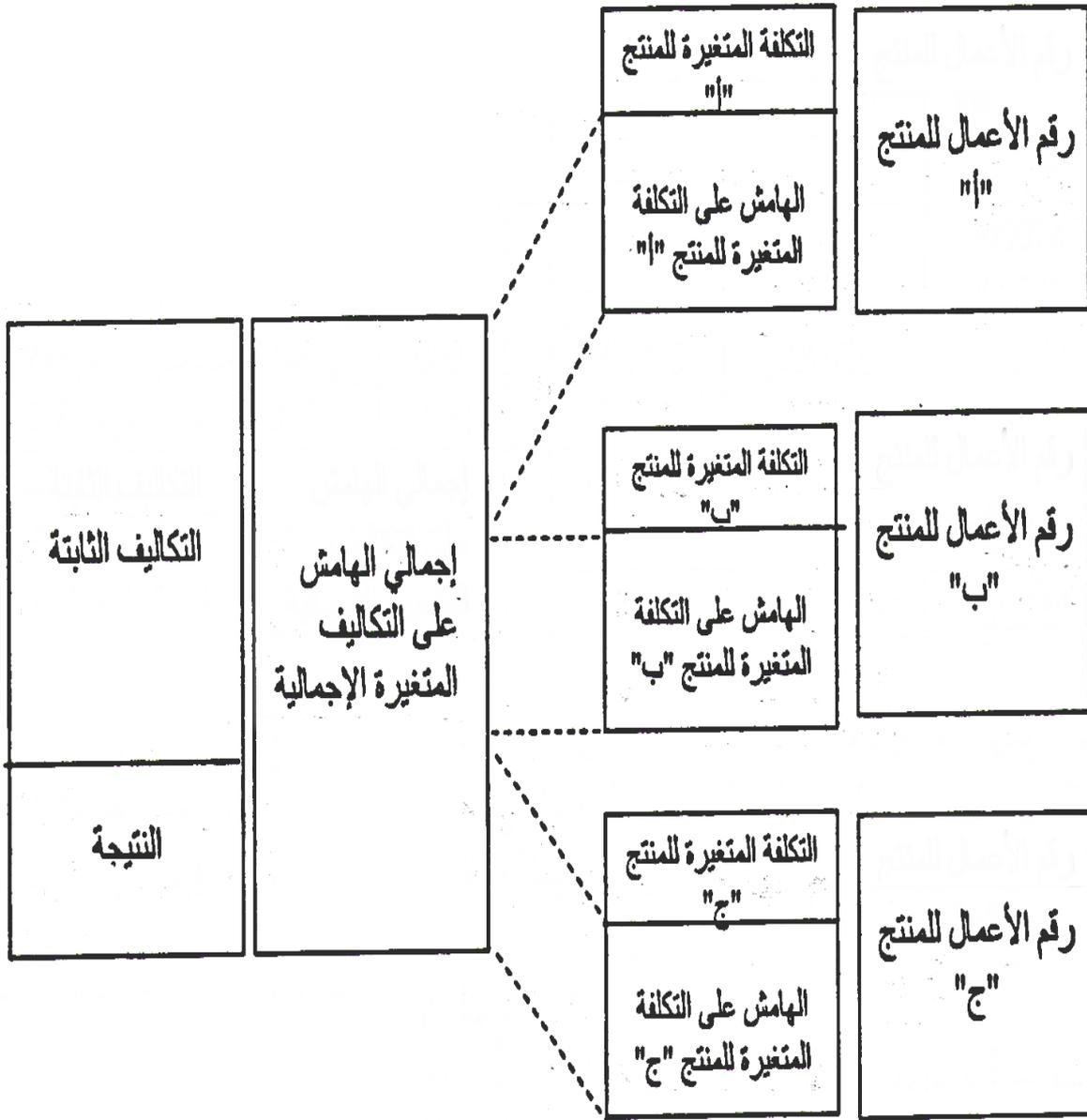
-

%			
100	350.000	122.000	
		28.000	
		56.000	
		39.000	
70	- 245.000	245.000	
30	105.000		
		40.000	
		20.000	
#	- 60.000	60.000	
12	45.000		

- طريقة التكلفة الكلية

122.000	
28.000	
96.000	(+)
246.000	
59.000	(+)
305.000	
350.000	
45.000	





() .2005 "

	" "	" "	" "	
870.000	450.000	170.000	250.000	
+ 290.000	120.000	80.000	90.000	
1.160.000	570.000	250.000	340.000	
+ 95.000	45.000	20.000	30.000	
1.255.000	615.000	270.000	370.000	
1.620.000	720.000	300.000	600.000	
365.000	105.000	30.000	230.000	
22,53 %	14,58 %	10 %	38,33%	
190000				
175000				

	" "	" "	" "	
870.000	450.000	170.000	250.000	
405.000	170.000	105.000	130.000	(+)
1.275.000	620.000	275.000	380.000	
170.000	75.000	40.000	55.000	(+)
1.445.000	695.000	315.000	435.000	
1.620.000	720.000	300.000	600.000	
175.000	25.000	-15.000	165.000	

⋮

1. عتبة المردودية (ر.ع.ن) (SR)

1.1 :

0 = :

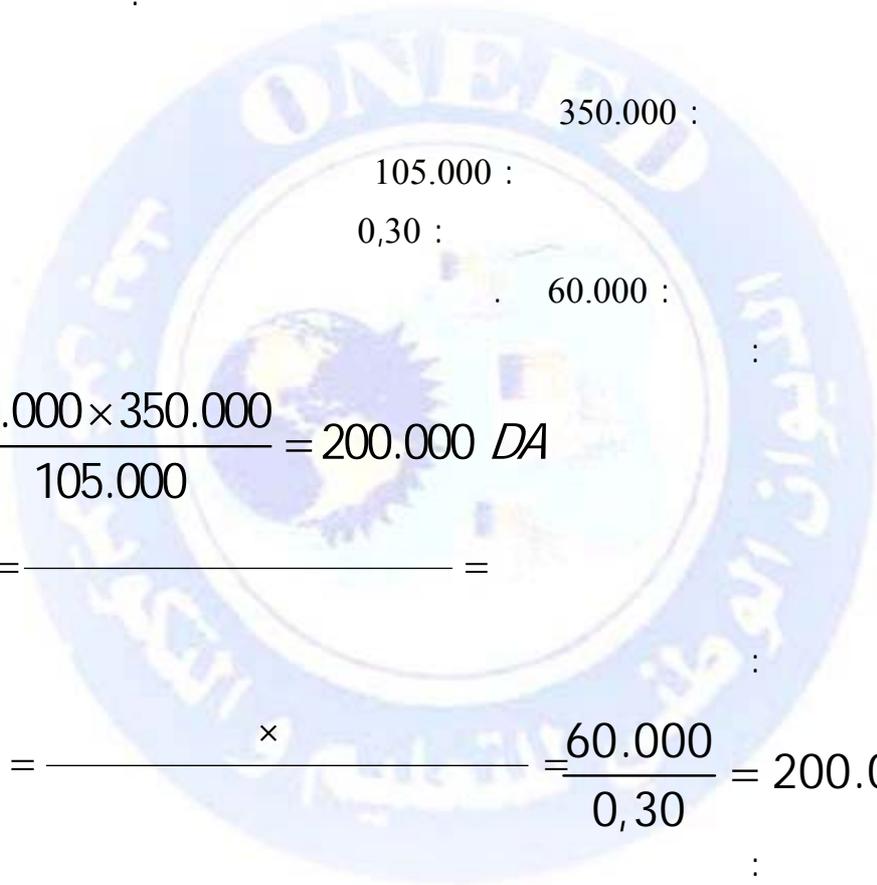
=
2.1 :

SR = _____ =

SR = _____ × _____ =

SR = _____ × _____

$$\frac{\quad}{\quad} =$$



350.000 :

105.000 :

0,30 :

60.000 :

$$\frac{60.000 \times 350.000}{105.000} = 200.000 \text{ DA}$$

$$SR = \frac{\quad}{\quad} =$$

$$SR = \frac{\quad \times \quad}{\quad} = \frac{60.000}{0,30} = 200.000 \text{ DA}$$

$$SR = \quad \times \frac{\quad}{\quad}$$

$$\frac{\quad}{\quad} =$$

$$\frac{105.000}{3500} = 30 \text{ DA}$$

$$SR = \frac{60.000}{30} \times 100 = 200.000 \text{ DA}$$

:(SR) . . . -

_____ =

_____ =

$$2000 = \frac{200.000}{100} =$$

$$2000 = \frac{60.000}{30} =$$

$$Y_1 = 0,3X :$$

$$y_2 = 60000 :$$

$$y_1 = y_2 :$$

$$0.30x = 60000 :$$

$$X = \frac{60.000}{0,3} = 200.000 \text{ DA} : . . .$$

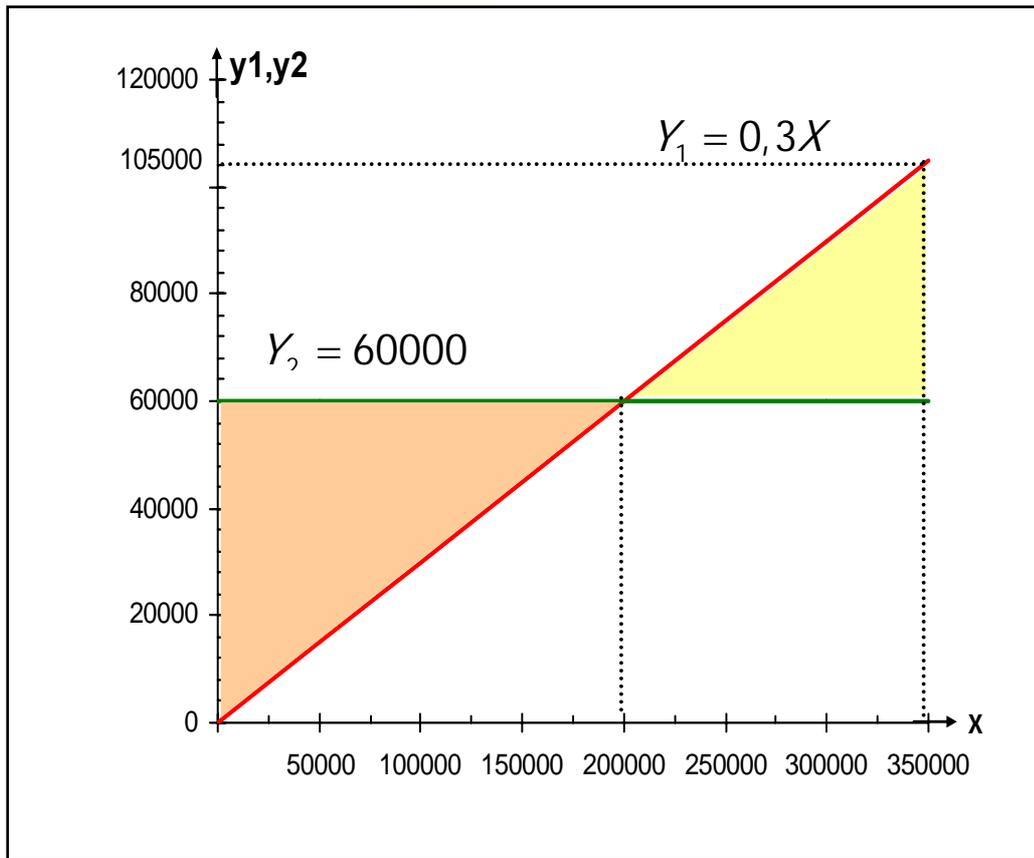
-

-1

$$y_1 = ax :$$

$$y_2 = b :$$

$$y_1 = y_2$$



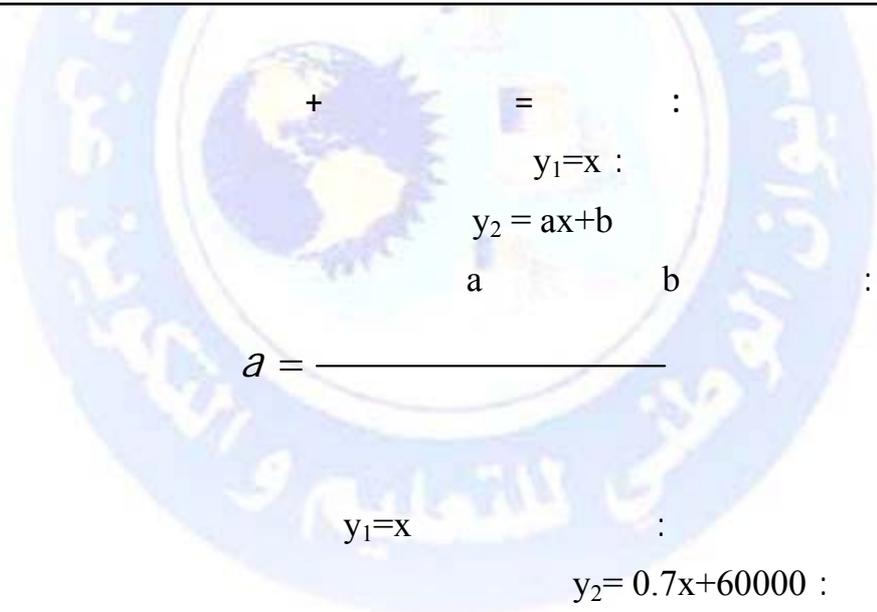
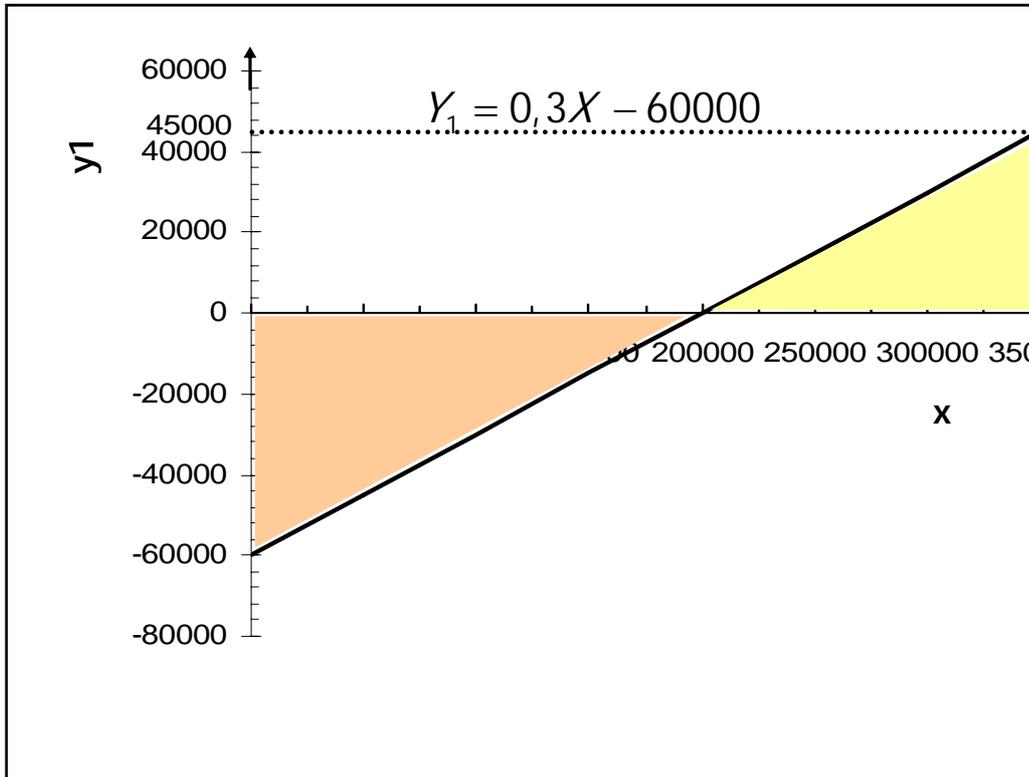
-2

$$y_1 = ax - b :$$

x b a :

$$y_1 = 0,30 x - 60000 :$$

X	20000	350000
Y ₁	-60000	45000



-3

+ = :

$y_1 = x$:

$y_2 = ax + b$

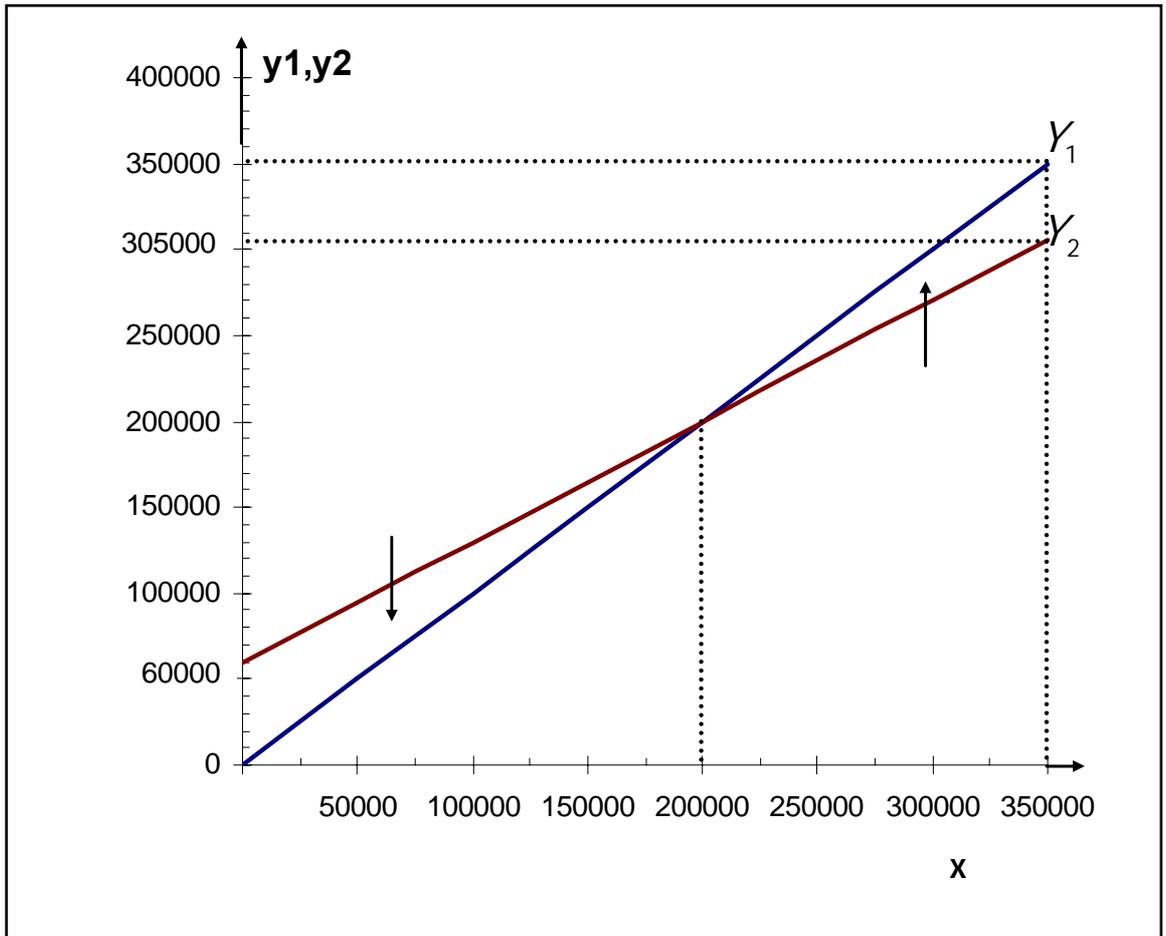
a b : x

$a =$ _____

$y_1 = x$:

$y_2 = 0.7x + 60000$:

$b = 60000 \quad a = \frac{245000}{350000}$



3.1. تحديد رقم الأعمال الذي يسمح بتحقيق نتيجة معينة

$$+ \quad \underline{\hspace{10em}} =$$

" 70.000

:"

$$433.333,33 = \frac{70.000 + 60.000}{0,3} =$$

.4.1

$$- \quad - \quad \times \quad / \quad =$$

$$- \quad (\quad - \quad) =$$

$$.0 =$$

$$0 = \quad - \quad \times (\quad / \quad - \quad)$$

$$0 =$$

)

(

()

$$0 = \quad :$$

$$.0 = \quad - \quad \times (\quad - \quad)$$

$$(x - 70)3500 - 60000 = 0$$

$$x = \frac{305000}{3500} = 87,14 \text{ DA}$$

87,14

87,14

:
x :

$$(100-x)3500 - 60000 = 0$$

$$x = \frac{290000}{3500} = 82,85 \text{ DA}$$

82,85

-
x :

$$(100-70)x - 60000 = 0$$

$$x = \frac{60000}{30} = 2000$$

2000

-
x :

$$(100-70) 3500 - x = 0$$

$$X = 105000 \text{ DA}$$

105.000

: (P.M) .2

: .1.2

: .2.2

$$360 \times \frac{\text{التكلفة الثابتة}}{\text{الهامش على التكلفة المتغيرة}} = (P.M)$$

$$12 \times \frac{\text{التكلفة الثابتة}}{\text{الهامش على التكلفة المتغيرة}} = (P.M)$$

$$360 \times \frac{\text{التكلفة الثابتة}}{\text{الهامش على التكلفة المتغيرة}} = (P.M)$$

$$206 = 360 \times \frac{60000}{105000} =$$

2005/07/26 :

عتبة المردودية

$$360 \times \frac{\text{رقم الأعمال}}{\text{عتبة المردودية}} = (M. P)$$

$$206 = 360 \times \frac{20000}{350000} =$$

2005/07/26 :

$$y = ax$$

y :

a

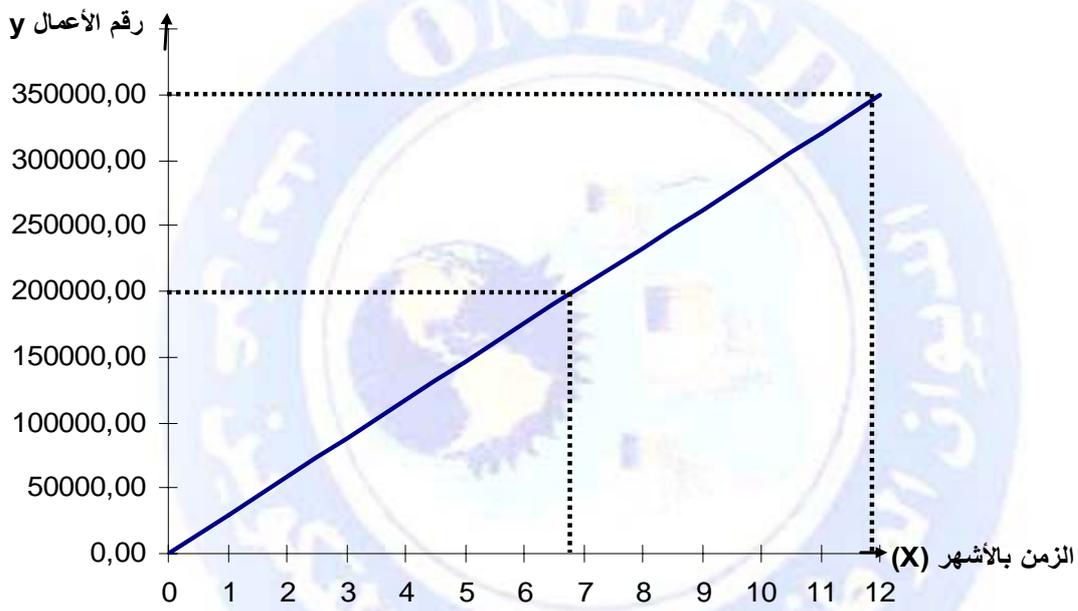
$$a = \frac{\quad}{12}$$

X

$$a = \frac{350000}{12} = 29166,67DA :$$

$$Y = 29166,67X :$$

X	20000	350000
Y	-60000	45000



: .3

: .1.3

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=

$$= 350.000 - 200.000 = 150.000 \text{ DA}$$

$$\% \times =$$

$$= 150.000 \times 0,30 = 45.000 \text{ DA}$$

.3.3

$$\frac{\text{رقم الأعمال السنوي} - \text{عتبة المردودية}}{\text{رقم الأعمال السنوي}} = \text{لأثاث المكتبي "}$$

$$= \frac{350000 - 200000}{350000} = 0,428$$

$$42,8\% =$$

:

1

" " 2006

$$350.000 \times 1.1 \times 0.92 = 354.200 \text{ DA} :$$

$$245.000 \times 0.92 = 225.400 \text{ DA} :$$

$$60.000 \times 1.15 = 69.000 \text{ DA} :$$

:

2006		2005		
%		%		
100	354.200	100	350.000	
63.63	225.400	70	245.000	
36.37	128.800	30	105.000	
	69.000		60.000	.
16.88	59.800	12.85	45.000	

2006

.2005

()

$$59.800 - 45.000 = 14.800 \text{ DA} :$$

.2

" "

2006

" "

①

$$600.000 \times 0,95 \times 1,08 = 615600 \text{ DA} :$$

-

$$370.000 \times 1,08 = 399.600 \text{ DA} :$$

-

" "

②

$$300.000 \times 1,1 = 330.000 \text{ DA} :$$

-

$$270.000 \times 1,1 \times 0,94 \text{ DA} = 279.180 :$$

-

" "

③

$$720.000 \times 1,1 \times 0,95 = 752.400 \text{ DA} :$$

-

$$615.000 \times 0,95 = 584.250 \text{ DA} :$$

-

2006	2005	2006	2005	2006	2005
752.400	720.000	330.000	300.000	615.600	600.000
584.250	615.000	279.180	270.000	399.600	370.000
168.150	105.000	50.820	30.000	216.000	230.000
. / 168.150 - 150.00 = 63.150 DA	. / 50.820 - 30.000 = 20.820 DA	. / 230.000 - 216.000 = 14.000 DA			
63.150 DA	20.820 DA	14.000 DA			

2006 " "

: 2005 " " " "

63.150 + 20.820 - 14.000 = 69.970 DA

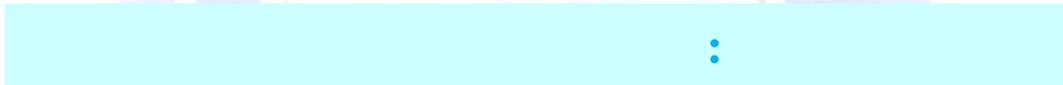
2006 2005 -

2005 " "

" " " " 2006 -

" " " "	2006	2005	
1682400	1698000	1620000	
1233430	1263030	1255000	
448970	434970	365000	
190000	190000	190000	.
258970	244970	175000	

:
 $258.970 - 175.000 = 83970 \text{ DA}$



%			
100	1.200.000		1
60	(720.000)		2
40	480.000		3
#	(400.000)		4
6,66	80.000		5

:
.1

.2

:

.1

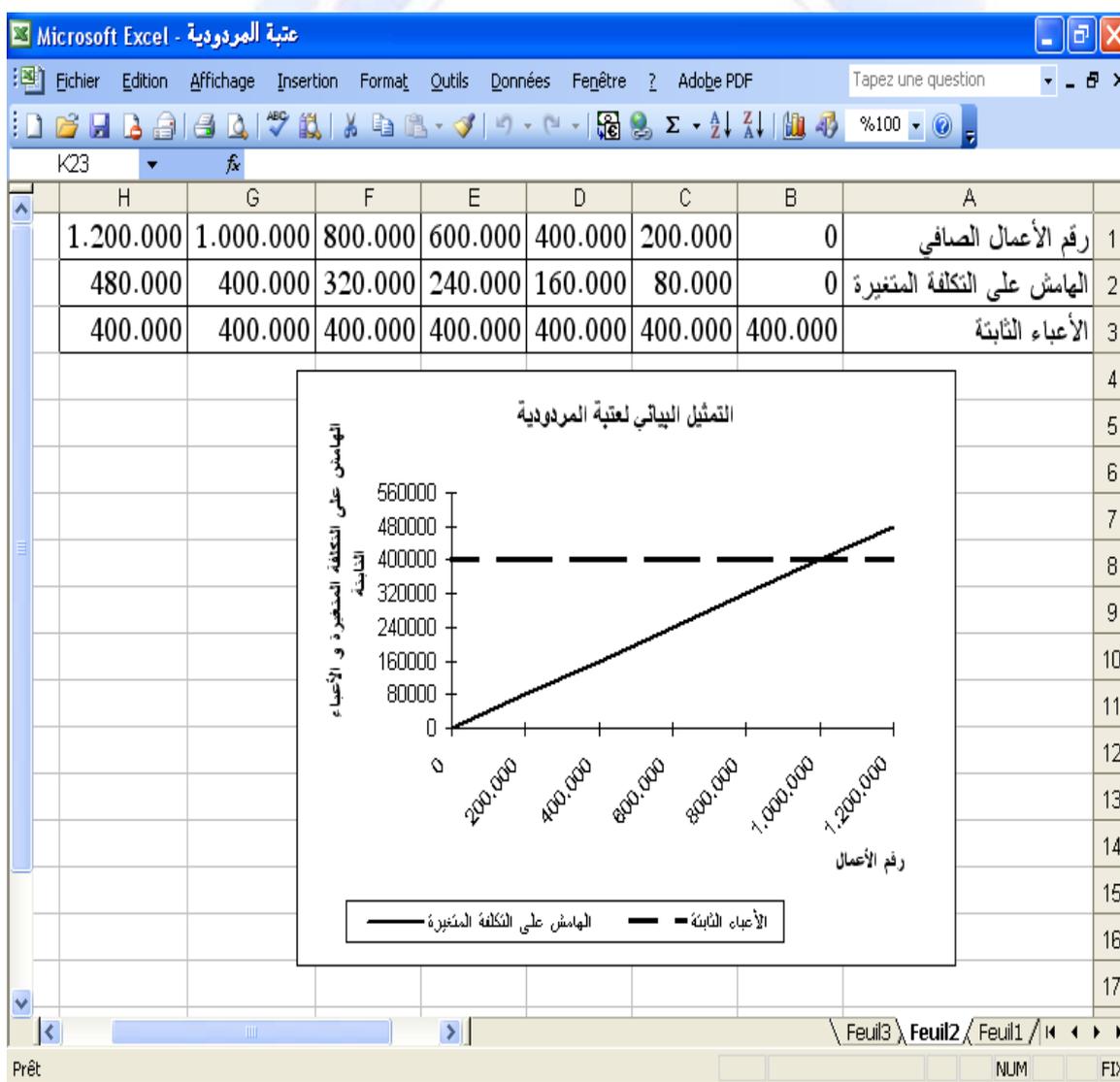
$$S = \frac{1.200.000 \times 400.000}{480.000} = 1.000.000^{DA}$$

<http://www.onefd.edu> جميع الحقوق محفوظة ©

.2

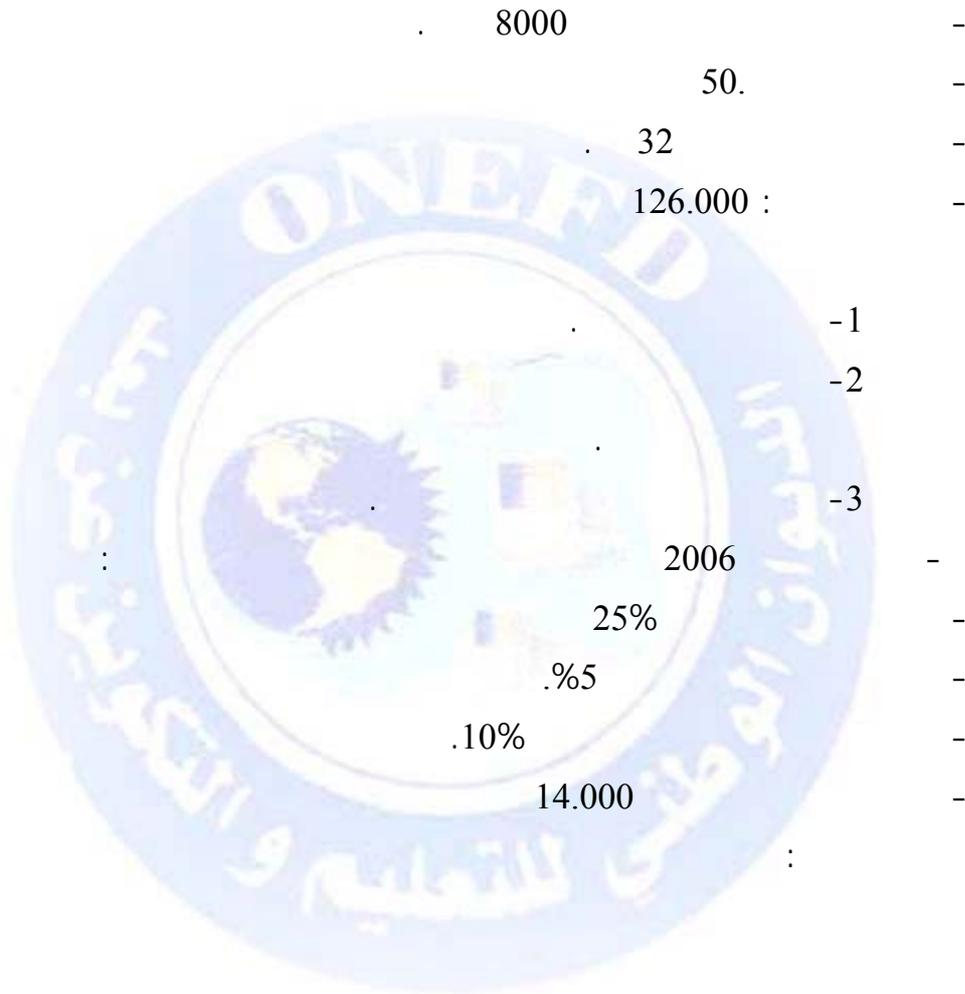
$$Y_1 = 0,4x : \quad \times \quad \% = . /$$

(09)



(1)

() 2005



(2)

()

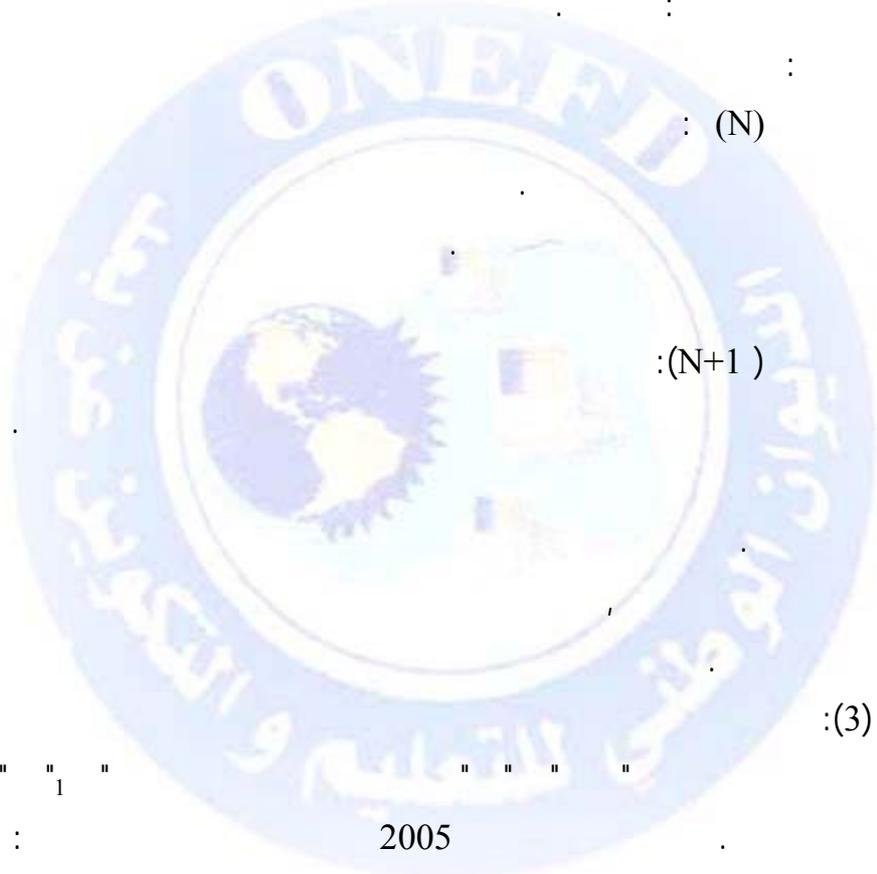
(N)

1.200^{DA} : ()

1.960.000^{DA}

966^{DA} : ()

15000 -
 10.000^{DA} -
 :(N+1) -
 1200^{DA} -
 1.960.000^{DA} -
 1.080^{DA} -



:(N) :
 .1
 .2
 .3
 :(N+1)
 .1
 .2
 .3
 :(3)
 " 2 " " 1 " "
 :
 2005

.1
 :
 300 /kg 500 kg " 1 " -
 200 /kg 300 kg " 2 " -
 45000 -

- 200 /kg 500 kg " 2 " -
 : .3
 40000 : " " -
 10000 : " " -
 .4

" "	" "	
500 kg	1000 kg	1
200 kg	400kg	2
5.000	10.000	

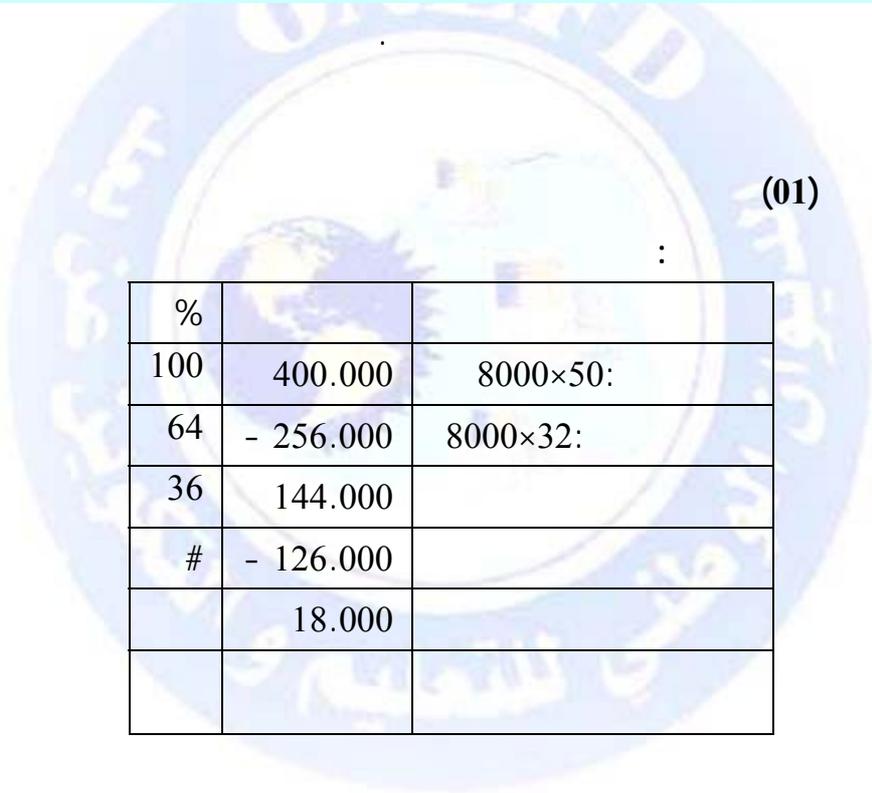
- () -
 " " 143.970 " " 424.580
 : .6

30.000	117.400	
50.000	158.400	
235.000	166.200	

166.200	158.400	117.400	
		Kg	

- : .7
 45 20000 " " -
 60 5000 " " -

- 1 -
- 2 -
- 3 -
- 4 -
- 5 -



(01)

.1

%		
100	400.000	8000×50:
64	- 256.000	8000×32:
36	144.000	
#	- 126.000	
	18.000	

.3

: - : 1

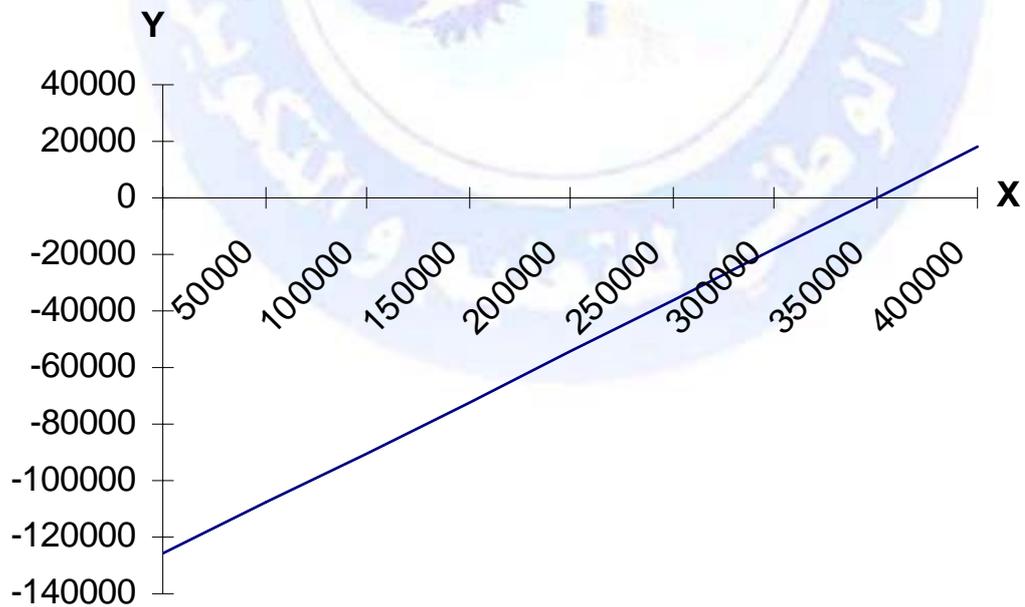
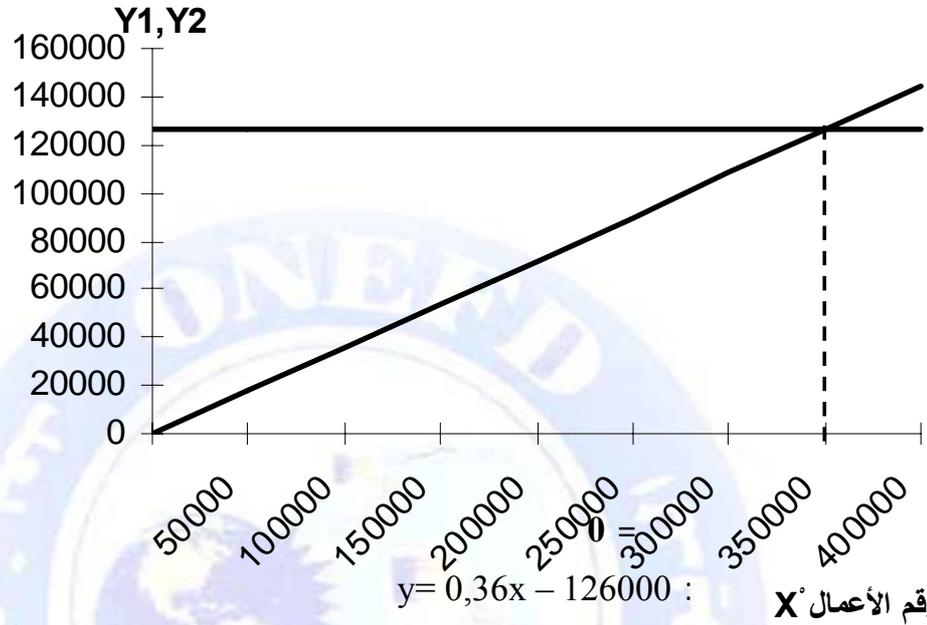
$$350.000 = \frac{126.000}{0,36} = \dots$$

: :2

:

$$y_1 = 0,36x : . /$$

$$Y_2 = 126000 .$$

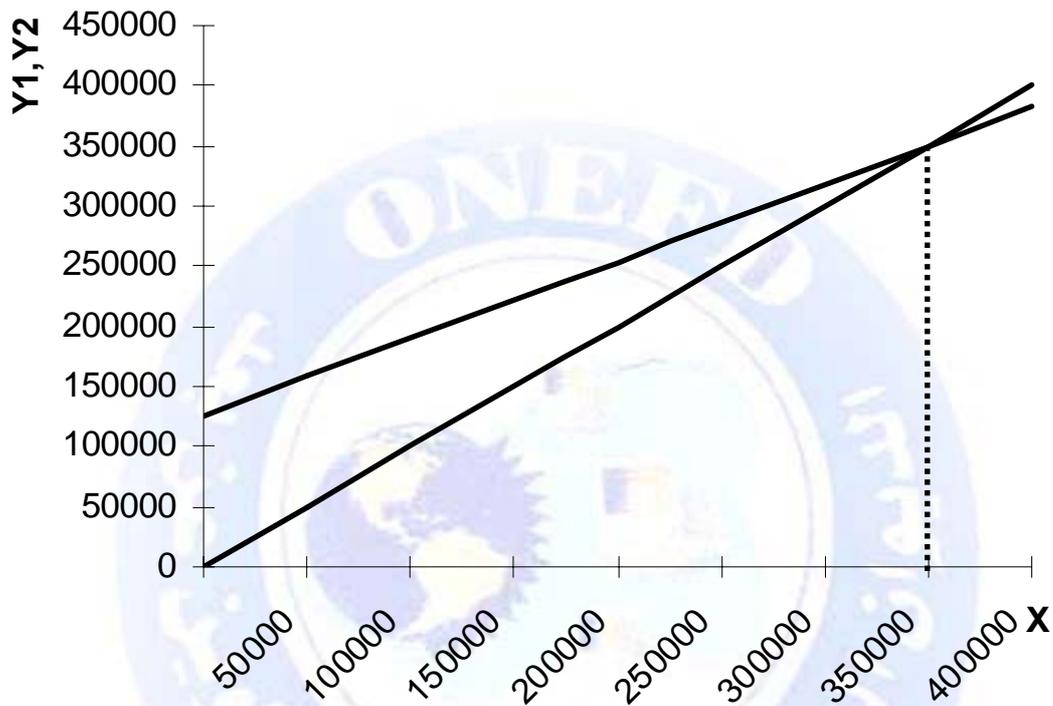


= : ❖

$$y_1 = x :$$

$$y_2 = 0,64x :$$

126000



$$315 = 360 \times \frac{350.000}{400.000} = 360 \times \frac{\text{ر.ع.ن}}{\text{ر.ع.ص}} =$$

2005/11/15

$$315 = 360 \times \frac{126.000}{144.000} = 360 \times \frac{\text{ن.ثا}}{\text{ر.ع.ص}} =$$

$$50000 = 350000 - 400000 =$$

$$0,125 = \frac{50.000}{400.000} = \frac{\text{هامش الأمان}}{\text{رقم الأعمال الصافي}} =$$

$$\% 12.5 =$$

$$.350000 \text{ DA} \quad ()$$

-4

$$(x-32)8000 - 126000 = 0$$

$$X = \frac{382000}{8000} = 47,75 \text{ DA}$$

$$X = \frac{126000}{18} = 7000$$

x :

$$(50 - x) 8000 - 126000 = 0$$

$$X = \frac{274000}{8000} = 34.25 \text{ DA}$$

$$(50 - 32)8000 - X = 0$$

$$X = 144000 \text{ DA}$$

$$400.000 (1,25)(0,95) = 475.000 \text{ DA} :$$

$$\text{http://www.onef} \quad 256.000 (0,15)(0,90) = 288.000 \text{ DA} \quad \text{جميع الحقوق محفوظة}$$

126.000 + 14.000 = 140.000 DA :



2006	2005	
475.000	400.000	
288.000	256.000	
187.000	144.000	.
140.000	126.000	/
470.000	18.000	

29.000 2005

2006

:(2)

:

:

.1

SR = × _____

$$SR = \frac{1200 \times 1.950.000}{234} = 10.000.000 DA$$

:() .2

$$12 \times (/) =$$

$$12 \times \frac{10000000}{18000000} =$$

$$6.67 =$$

20.9 6

(N) 20

: .3

$$Q_0 = \frac{SR}{Pu} = \frac{10.000.000}{1.200} = 8333,33$$

N+ 1 ■

. / % .1

. / % / =

$$120 = (1080 - 1200) = . /$$

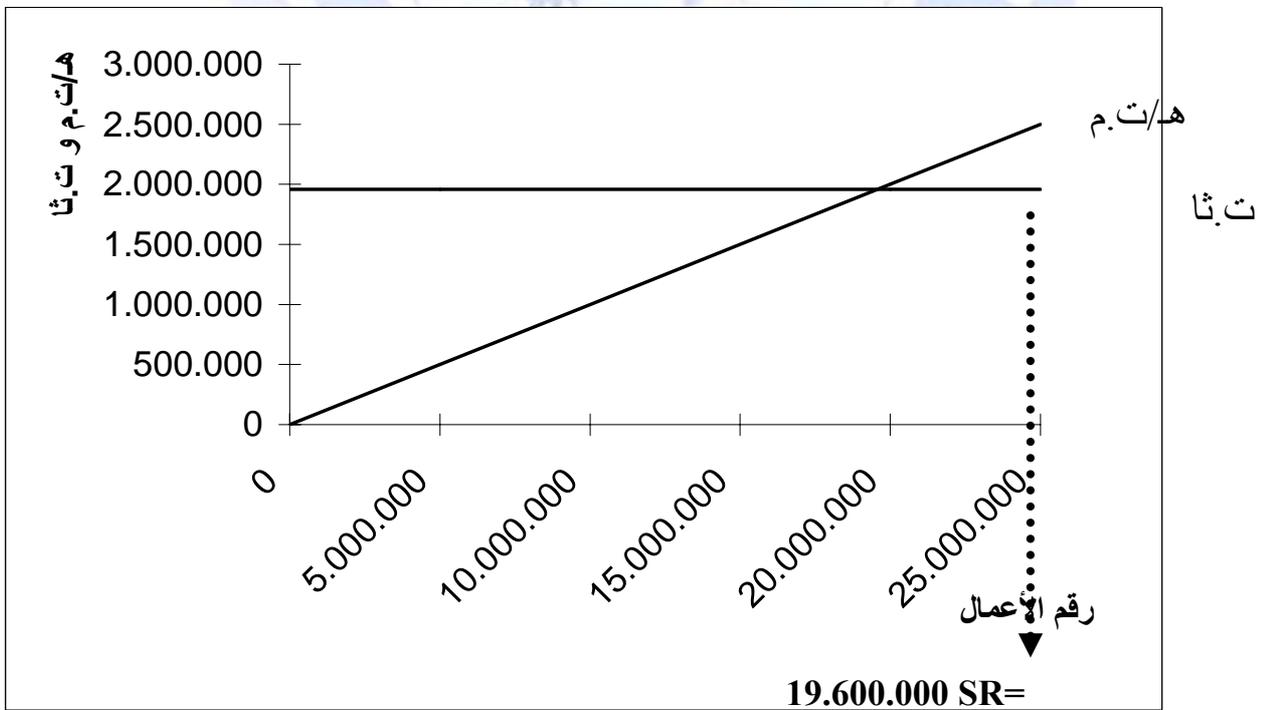
$$0,1 = \frac{120}{1200} = . / \%$$

$$19.600.000 = \frac{1960000}{0,1} =$$

: .2

$$y_1 = 1960000 \quad y_2 = 0,1.x$$

25.000.000	20.000.000	15.000.000	10.000.000	5.000.000	0	
2.500.000	2.000.000	1.500.000	1.000.000	500.000	0	. /
1.960.000	1.960.000	1.960.000	1.960.000	1.960.000	1.960.000	.



$$y = 0,1.x - 1960000 : .2$$

$$y = 0,1.x - 1960000$$

$$y = 0,1(1200 \times 4500) - 1960000 = 1.040.000^{DA}$$

:(3)

-1

166.200	158.400	117.400	
		Kg	
25000	50000	2000	
6,648	3,168	58,7	

" 2 " " 1 "

-2

" 2 "			" 1 "			
100.000	200	500	450.000	300	1500	
29.350	58.7	500	88.050	58.7	1500	(.)
129.350	258.7	500	538.050	358.7	1500	

" 1 "



516037,5	344,025	1500		150000	300	500	
172.012,5	344,025	500		538.050	358,7	1500	
688.050	344,025	2000		688.050	344,025	2000	

$$cump = \frac{688.050}{2000} = 344,025DA$$



137.61 0	229.35	600		100.00 0	200	500	
91.740	229.35	400		129.35 0	258.7	500	
229.35 0	229.35	1000		229.35 0	229,35	1000	

" " " "

.3

" "			
344.025	344,025	1000	"1 "
91.740	229,35	400	"2 "
10.000			
424.580			()
126.720	3,168	40000	()
997.065	24,92	40000	

" "			
172.012,5	344,025	500	"1 "
45.870	229,35	200	"2 "
5.000			
143.970			()
31.680	3,168	10000	()
398.532,5	39,85	10000	

$$\frac{997.065}{40000} = 24.92 : " "$$

$$\frac{398.532,5}{10000} = 39.85 : " "$$

: .4

" "			
	.		
498.400	24.92	20000	
132.960	6.648	20000	()
631.360	31.568	20000	

" "			
	.		
199.250	39.85	5000	
33.240	6.648	5000	()
232.490	46.498	5000	

: " " " " 5

	" "			" "			
		.			.		
1.200.000	300.000	60	5000	900.000	45	20000	
86.4450	232.490	46.498	5000	631.960	31.568	20000	
335.550	67.510	13.502	5000	268.040	13.432	20000	/

: .1

335.550	
- 315.000	
20.550	