

פתרון תחילת - סוף 2017-2 (K CONO)

$$P.Q = 600,000 \quad \text{מכירות} \quad (1)$$

$$V.Q = (111,000) \quad \text{הוצאות משולבות}$$

$$F = (130,000) \quad \text{הוצאות קבועות}$$

$$I = 359,000 \quad \text{רווח לפני מס}$$

$$t = 0.3$$

$$\text{עצם } V.Q = (114,000) \quad \text{הוצאות משולבות עצם} \quad (2)$$

$$F = (180,000) \quad \text{הוצאות קבועות עצם}$$

$$i = 500,000$$

$$i = I \cdot (1 - t)$$

$$500,000 = I \cdot 0.7 \quad / : 0.7$$

$$\underline{I = 714,285.7}$$

$$\cancel{714,285.7}$$

$$R = 1 - \frac{114,000}{600,000} = \underline{0.81}$$

$$714,285.7 = 0.81 \cdot S - 180,000$$

$$894,285.7 = 0.81 \cdot S \quad / : 0.81$$

$$\underline{1,104,056.42 = S}$$

$$R = 1 - \frac{111,000}{600,000} = \underline{0.815} \quad (3)$$

$$I = 0$$

$$0 = 0.815 \cdot S - 130,000$$

$$130,000 = 0.815 \cdot S \quad / : 0.815$$

$$\underline{159,509.2 = S}$$

$$130,000 + 5000 = 135,000 \quad \text{הוצאות קבועות עצם} \quad (4)$$

$$\textcircled{5} \text{ P.Q} = S = 600,000 \times 1.2 = 720,000$$

$$\text{עצמ} I = 720,000 - 111,000 - 130,000 = 479,000$$

$$\frac{\text{סכום הוצאות}}{\text{פיקודונות}} = \frac{479,000}{359,000} - 1 = 0.334 = \boxed{33.4\%}$$

$$\textcircled{6} I = 150 \cdot 18,000 - 59 \cdot 18,000 - 777,000 = \boxed{861,000}$$

$$i = 861,000 \times 0.75 = \boxed{645,750}$$

$$\textcircled{7} I = 0$$

$$0 = 150 \cdot Q - 59 \cdot Q - 777,000$$

$$777,000 = 91 \cdot Q / : 91$$

$$\boxed{8539 = Q}$$

$$\textcircled{8} \begin{aligned} \text{הכנסות} \\ \text{הוצאות} &= 150 \cdot 8,539 - 150 \cdot 8,539 \\ &= \boxed{1,418,150} \end{aligned}$$

$$59 + 2 = \boxed{61} = \text{עצמ} \textcircled{9}$$

$$777,000 - 41,000 = \boxed{736,000} \text{ עצמ F}$$

$$861,000 = I$$

$$861,000 = 150 \cdot Q - 61 \cdot Q - 736,000$$

$$1,597,000 = 89 \cdot Q / : 89$$

$$\boxed{17,944 = Q}$$

$$(10) \quad 0.44 = \frac{150 \cdot Q - 150 \cdot 8,539}{150 \cdot Q} \cdot 150 \cdot Q$$

$$0.44 \cdot 150 \cdot Q = 150 \cdot Q - 1,280,850$$

$$1,280,000 = 150 \cdot Q - 66 \cdot Q$$

$$1,280,000 = 84 \cdot Q \quad / : 84$$

$$\boxed{15,238} = Q$$

(11) + (12)

Z	t	Y	X	W	
11,300	1200	100	500	2000	P
4700	500	50	100	1000	V
6600	700	50	400	1000	P-V

$$Z = 3W + 5X + 4Y + 2t$$

$$I_z = 0$$

$$0 = P_z \cdot Q_z - V_z \cdot Q_z - F$$

$$0 = 11,300 \cdot Q_z - 4700 \cdot Q_z - 94,000$$

$$94,000 = 6600 Q_z \quad / : 6600$$

$$\boxed{15} = 14.2 = Q_z$$

$$(13) \quad 0.3 = \frac{11,300 \cdot Q_z - 11,300 \cdot 15}{11,300 \cdot Q_z} \cdot 11,300 \cdot Q_z$$

$$\cancel{3,390 \cdot Q_z} \quad 3,390 \cdot Q_z = 11,300 \cdot Q_z - 169,500$$

$$169,500 = 7910 \cdot Q_z \quad / : 7910$$

$$\boxed{22} = 21.4 = Q_z$$

$$\text{מכירה} = 22 \cdot 11,300 = \boxed{248,600}$$

(14)

t	Y	X	W	
700	50	400	1000	P-V
3.5	1	2	4	H
184	50	200	250	P-V
				H
(3)	(4)	(2)	(1)	

$$\frac{280}{12.38}$$

$$W-\delta \text{ פיקס } \uparrow \text{ פ"ס} = 284,000_{\text{פ"ס}} = 62,000 \cdot 4$$

$$\text{פ"ס} = 800,000 - 284,000 = 352,000$$

$$X-\delta \text{ פיקס } \uparrow \text{ פ"ס} = 12,000 \cdot 2 = 24,000_{\text{פ"ס}}$$

$$\text{פ"ס} = 352,000 - 24,000 = 382,000$$

$$t \text{ פ"ס} \uparrow \text{ פ"ס} = 49,400 \cdot 4 = 13,000 \cdot 38$$

$$\text{פ"ס} = 382,000 - 49,400 = 332,600$$

$$\bullet \text{ פ"ס } \uparrow \text{ פ"ס} = 30,400 \times 1 = 30,400$$

$$\text{פ"ס} = 332,600 - 30,400 = 302,200$$

נ"ח אחר כל הפיקוחים
המיוצגים.

הכנסה י"ט

100000

500
2500
25000

11500

250
75000

הכנסה י"ט

250
11000
125000

11500

250
11700
25000

הכנסה י"ט

100000

250000

(110000)

(117000)

(115000)

(25000)

(125000)

313,300

הכנסה י"ט

250000

(117000)

(162,500)

75,800

100000

הכנסה י"ט

125000

(110000)

(75,000)

39,000

100000

100000