

Variable Kosten

$$\text{KOSTEN} = \underbrace{K_V}_{\text{Variable Kosten}} + \underbrace{K_f}_{\text{fixe Kosten}}$$

$$= k_v \cdot x + k_f$$

$$\text{ERLÖSE} = p \cdot x \quad (= \text{Preis} \cdot \text{Menge})$$

G

$$= E - K$$

$$= p \cdot x - (k_v \cdot x + k_f)$$

$$\begin{aligned}
 &= r \cdot x - k_v \cdot x - k_f \\
 &= (r - k_v) \cdot x - k_f \stackrel{!}{=} 0 \quad | + k_f
 \end{aligned}$$

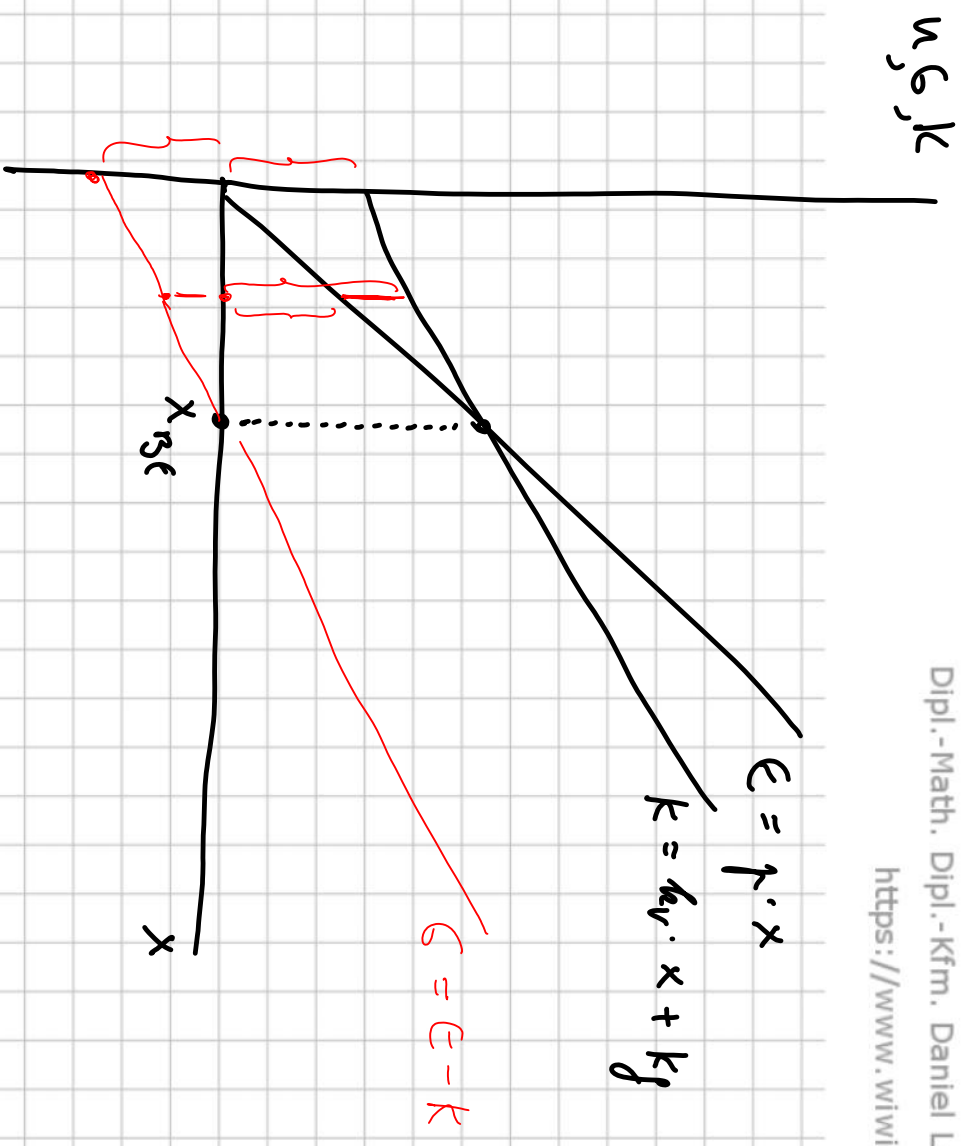
DECKUNGS-  
SPANNE = STÜCK-  
D.B.

ges. D.B.

$$\Leftrightarrow (r - k_v) \cdot x = k_f$$

$\Leftrightarrow$

$$x_{BE} = \frac{k_f}{r - k_v} = \frac{k_f}{dr}$$

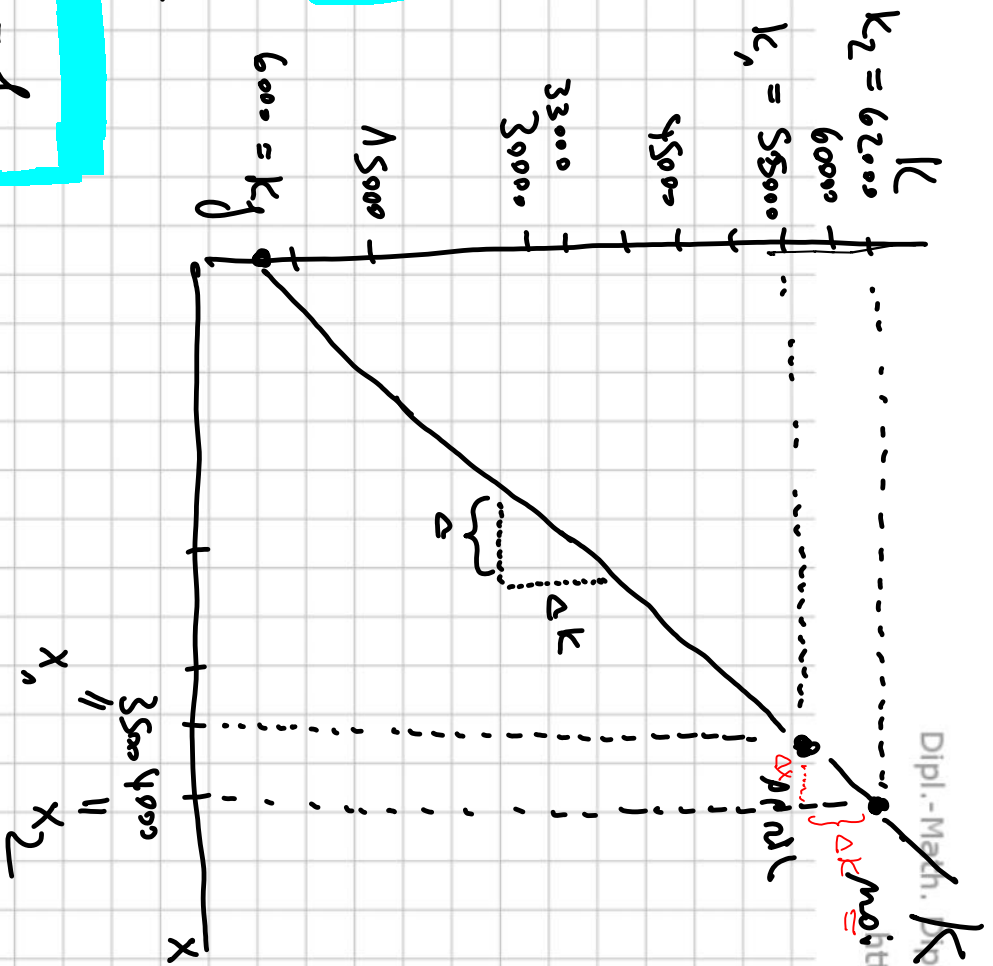


2) a)

$$K = k_v \cdot X + k_f$$

$$k_v = \frac{\Delta K}{\Delta X} = \frac{k_2 - k_1}{X_2 - X_1}$$

$$= \frac{62.000 - 55.000}{4000 - 3500} = \frac{7000 \text{ €}}{500 \text{ ME}} = 14 \text{ €} = k_v$$



$\Delta K = k_2 - k_1$

2) a)

$$\begin{aligned}
 K_f &= K_2 - k_v \cdot x_2 = K_1 - k_v \cdot x_1 \\
 &= 62.000 - 14 \cdot 4000 = 55.000 - 14 \cdot 3500 \\
 &= 6000
 \end{aligned}$$

$$\Rightarrow K = 6000 + 14 \cdot x$$

KOSTEN FÜR !

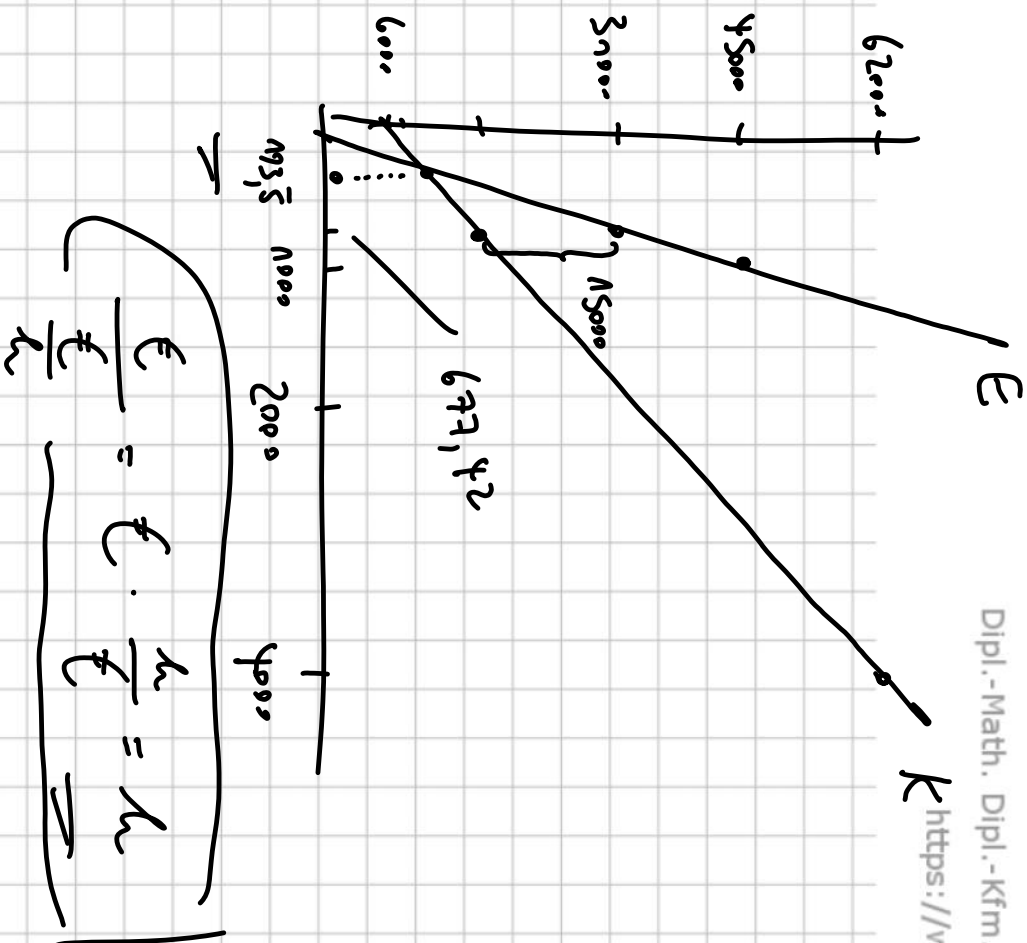
$$x_{BE} = \frac{K_f}{p - k_v}$$

$$\begin{aligned}
 &= \frac{6000}{45 - 14} = \frac{6000}{31} = \underline{\underline{193,55}}
 \end{aligned}$$

$$E = r \cdot S \cdot X$$

$$X_{G^*} = \frac{K_f + G^*}{r - k_v}$$

$$\begin{aligned}
 &= \frac{6000 \text{ €} + 15000 \text{ €}}{45 - 14 \text{ €/a}} \\
 &= \frac{21000 \text{ €/a}}{31} \approx 677,42
 \end{aligned}$$



**SEPTENNITT!**

	AUSG.	AUSG.	Ausfl.	Kosten
a)	X	X	X	X
b)	X	Ausfl. im Ausfl. (!)	?	?
c)	X So. auf		So. auf neutraler Aufwand (nicht Satzungs- Zweckent- sch)	Do neutraler Aufwand
d)	X	X	X	X

$$1) \quad \left. \begin{array}{l} / \\ / \end{array} \right\} \begin{array}{l} 0,7 \cdot 120.000 \\ = 84.000 \text{ €} \end{array}$$

$$\left. \begin{array}{l} / \\ / \end{array} \right\} \begin{array}{l} 120.000 \\ 9500 \text{ €} \end{array}$$

$$X \quad \left. \begin{array}{l} / \\ / \end{array} \right\} \begin{array}{l} \text{(Kalkulac.kosten)} \\ \frac{120.000}{10} \cdot \frac{1}{12} \\ = 1.000 \text{ €} \end{array}$$