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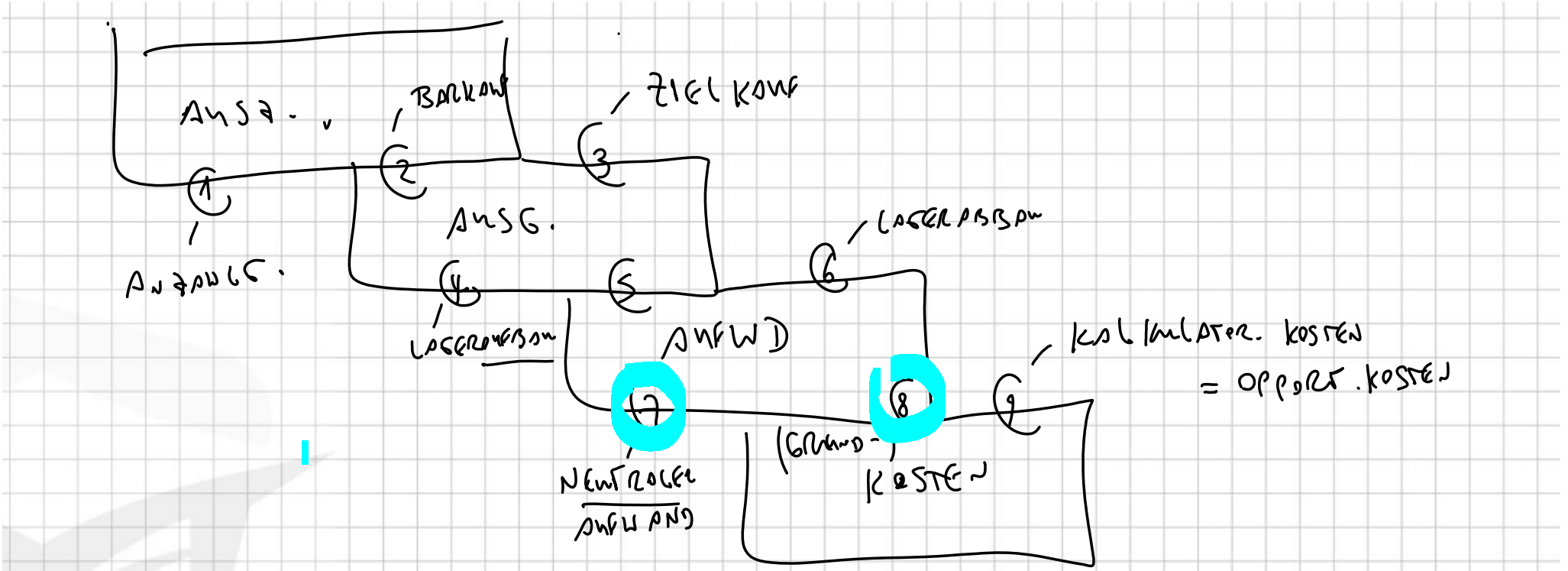

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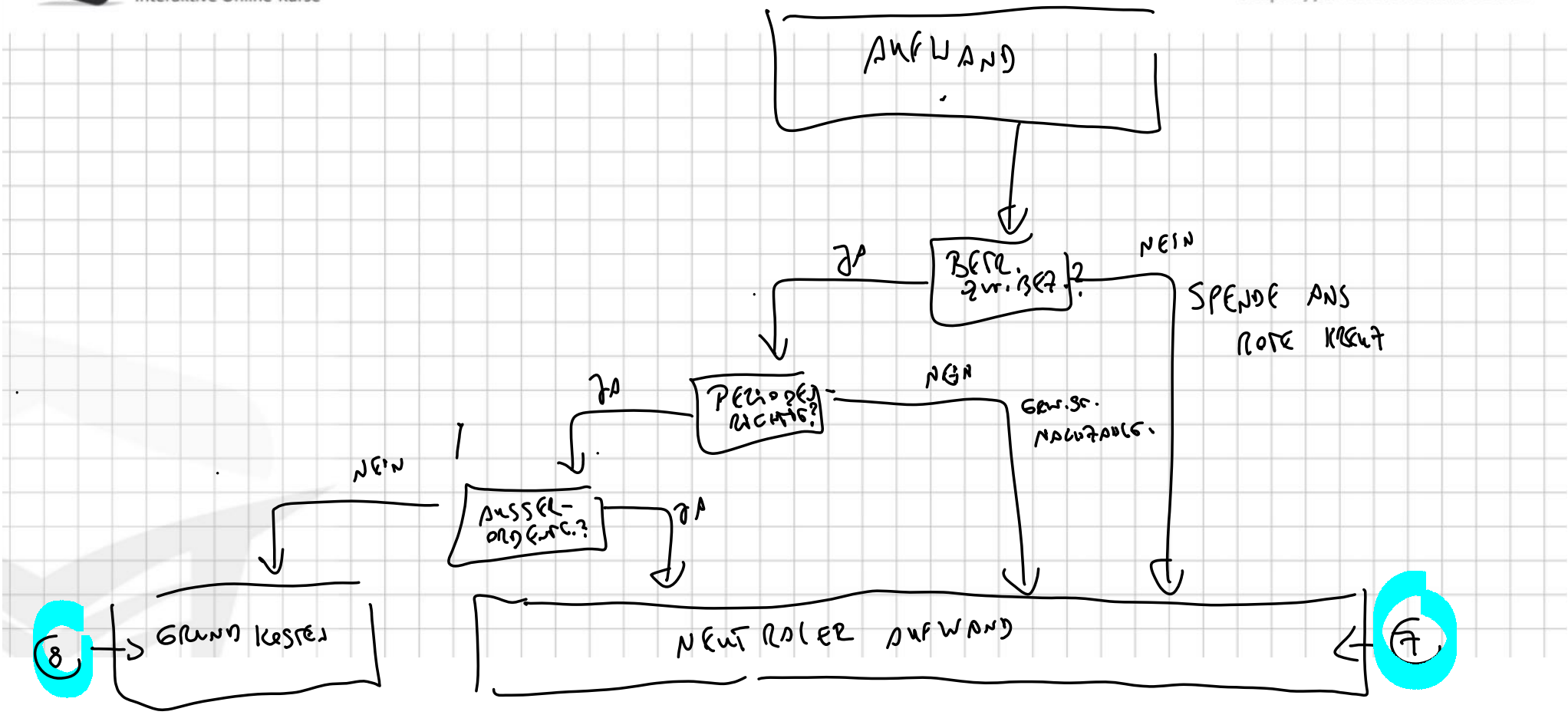

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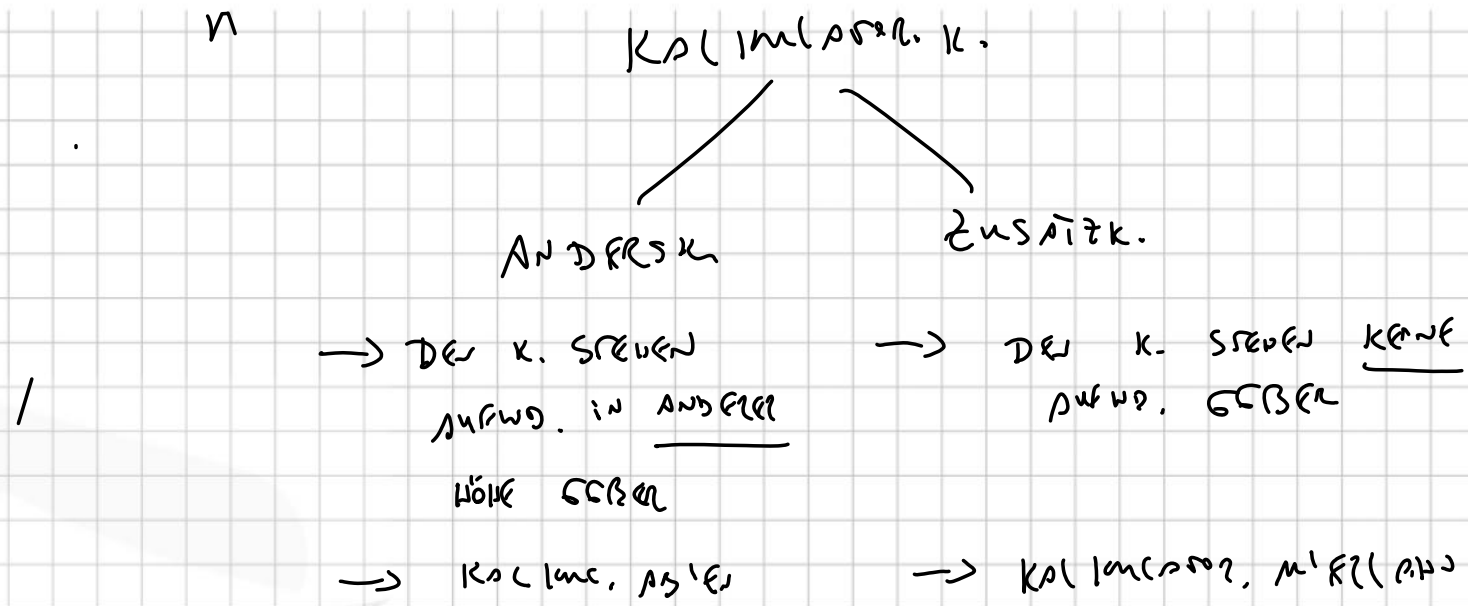

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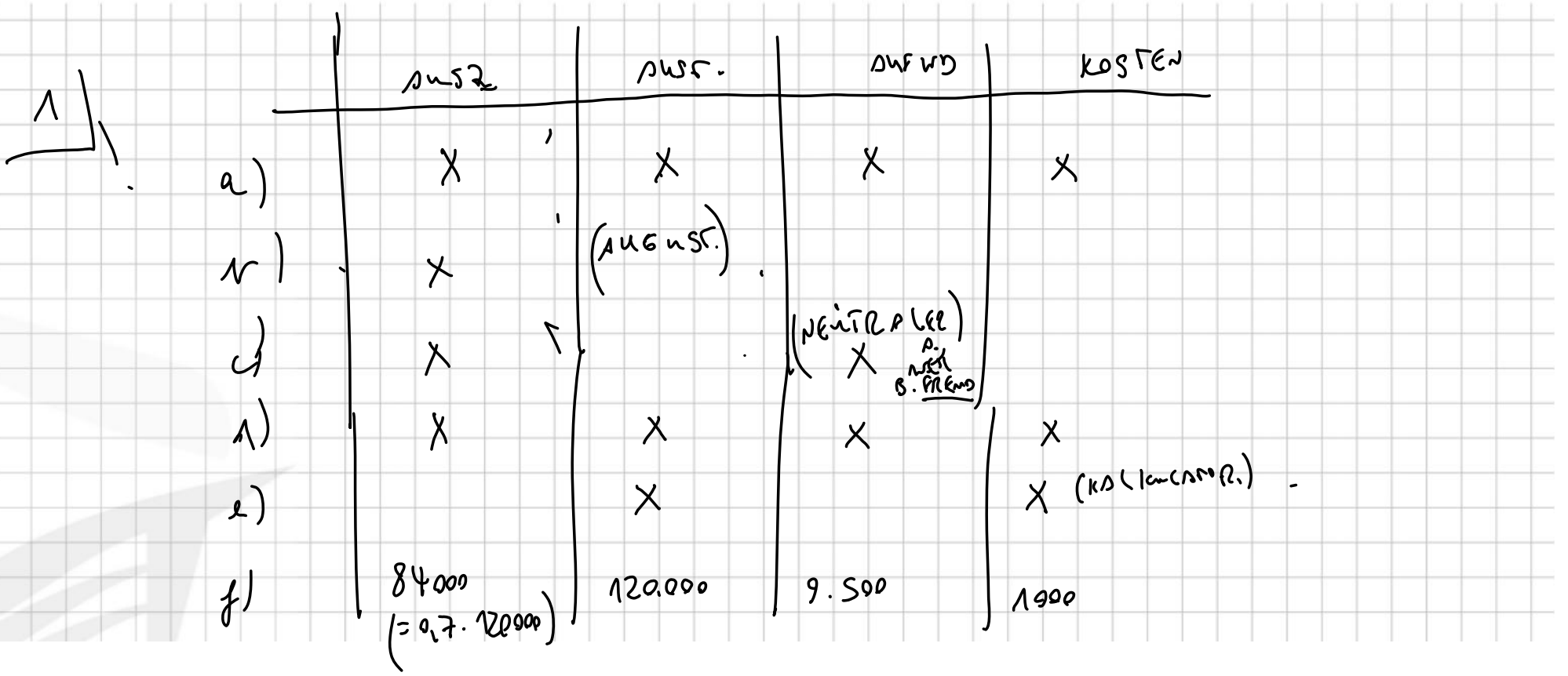

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Kalkul.: $\frac{120.000\,€}{10} \cdot \frac{1}{12} = 1.000\,€$

$\frac{120.000\,€}{10}$: 12.000

$\frac{1}{12}$: MAL SEPTEMBER

2)

$$K = K_v + K_f$$

$$K = k_v \cdot x + K_f$$

k_v: VAR. STK.K.

K_f: FIXE KOSTEN

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2)

- x
- ⑨ $k = \frac{K}{x}$
- ⑧ $\frac{K_f}{x}$
- k_v ⑫
- ⑦ K
- ⑥ K_f
- $K_v = k_v \cdot x$
- $E = p \cdot x$
- p ⑤

100 %	70 %
80.000	
45 $\left(= \frac{360000}{80000}\right)$	
5 $\left(= \frac{40000}{8000}\right)$	
4 $\left(= \frac{320000}{80000}\right)$	
① 360.000 $(= 320' + 40')$	
40000 $(= 240.000 - 200000)$	
320.000	
③ 560.000	
7 $\left(= \frac{560000}{80000}\right)$	

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(5)

- $DB = \underbrace{(p - k_v)}_{db} \cdot x$

$DB = db \cdot x = (p - 4) \cdot 80000$
$= 240.000$

- BE

200.000

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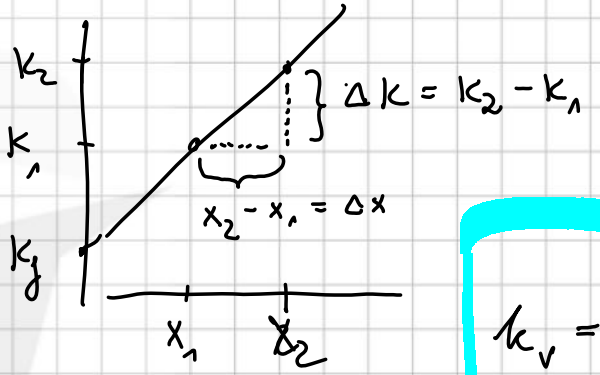
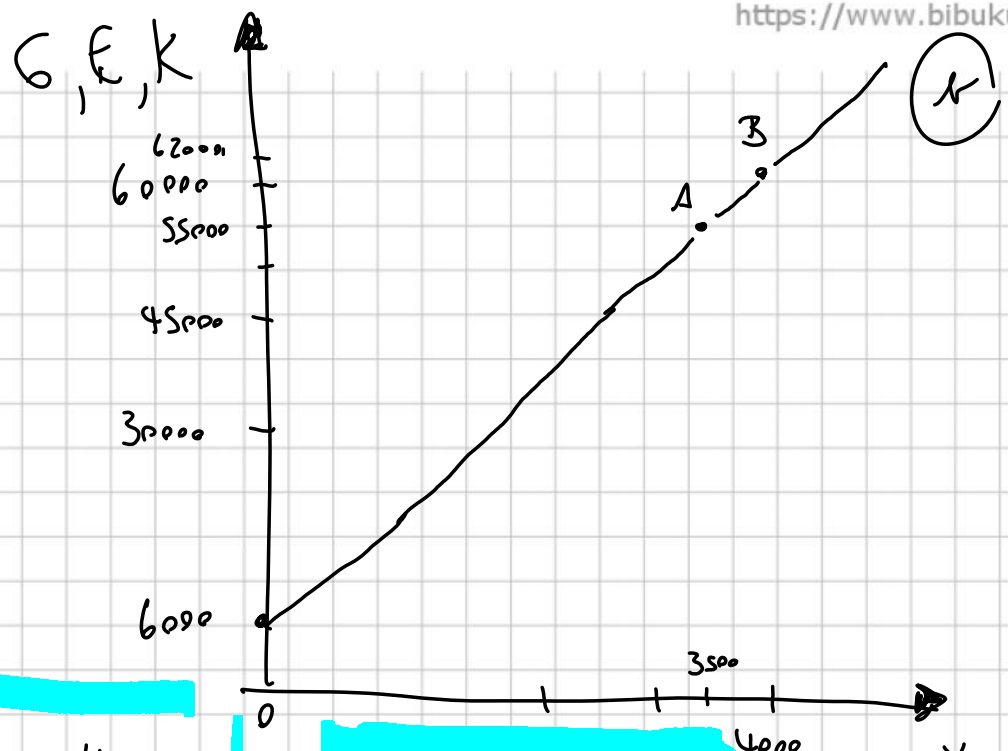
3| a)

A = (3500 ; 55000)

B = (4000 ; 62000)





$$k_v = \frac{\Delta K}{\Delta x}$$

$$k_v = \frac{K_2 - K_1}{x_2 - x_1}$$

$$K_f = K_1 - k_v \cdot x_1$$

$$K_f = K_2 - k_v \cdot x_2$$

$k_v = \frac{62000 - 55000}{4000 - 3500} = \frac{7000}{500} = 14$

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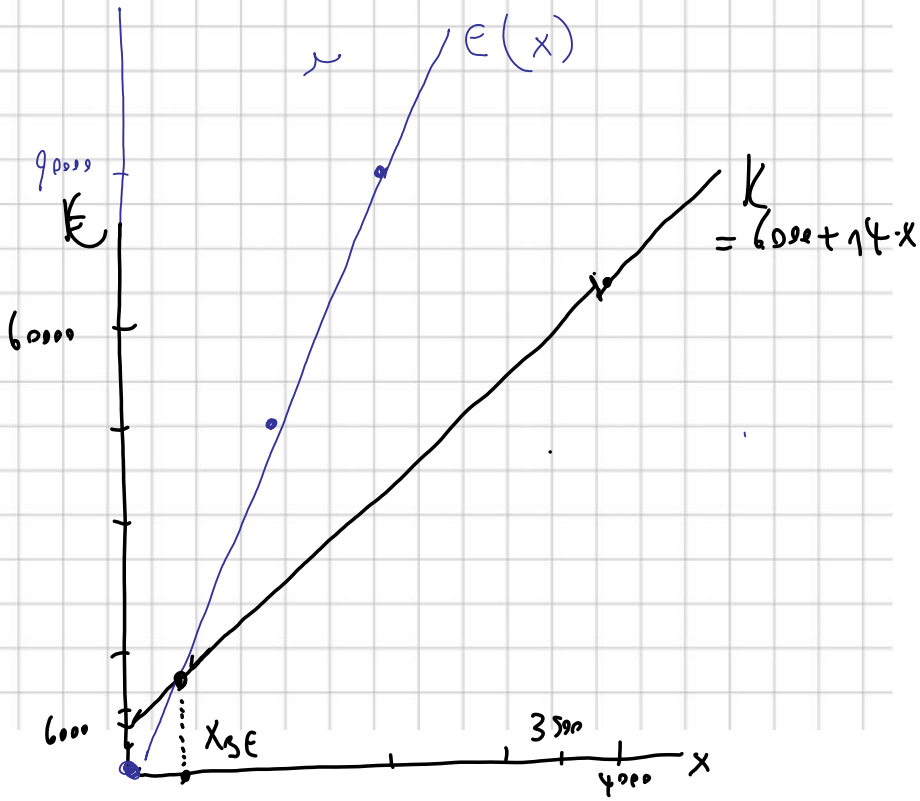
3)

a) $K_f = 55000 - 14 \cdot 3500 = 6000$

$K_f = 62000 - 14 \cdot 4000 = 6000$

c) $E = p \cdot x = 45 \cdot x$



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

$$= p \cdot x - k_v \cdot x - k_f = \underbrace{\underbrace{(p - k_v)}_{d} \cdot x}_{DB} - k_f \overset{!}{=} 0 \quad | + k_f$$

$$\Leftrightarrow (p - k_v) \cdot x = k_f \quad | : d$$

$$\Leftrightarrow \boxed{x_{BE} = \frac{k_f}{p - k_v} = \frac{k_f}{d}}$$

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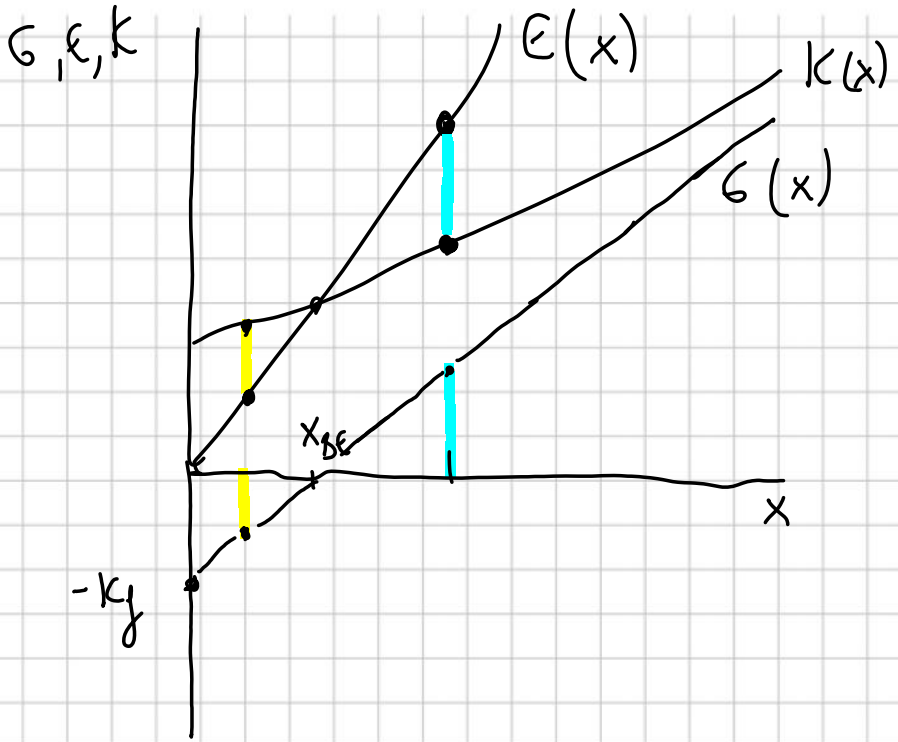
$$G(x) = E(x) - K(x)$$

x_{BE} : $E = K$

$\Rightarrow G = 0$



3] c)

$$x_{BE} = \frac{K_f}{p - k_v} = \frac{6000}{45 - 14} = \frac{6000}{31} = 193,548$$

↖ DAS, WAS DAS EINZELNE STK. ZUR DECKUNG DER FIXEN KOSTEN BEITRÄGT

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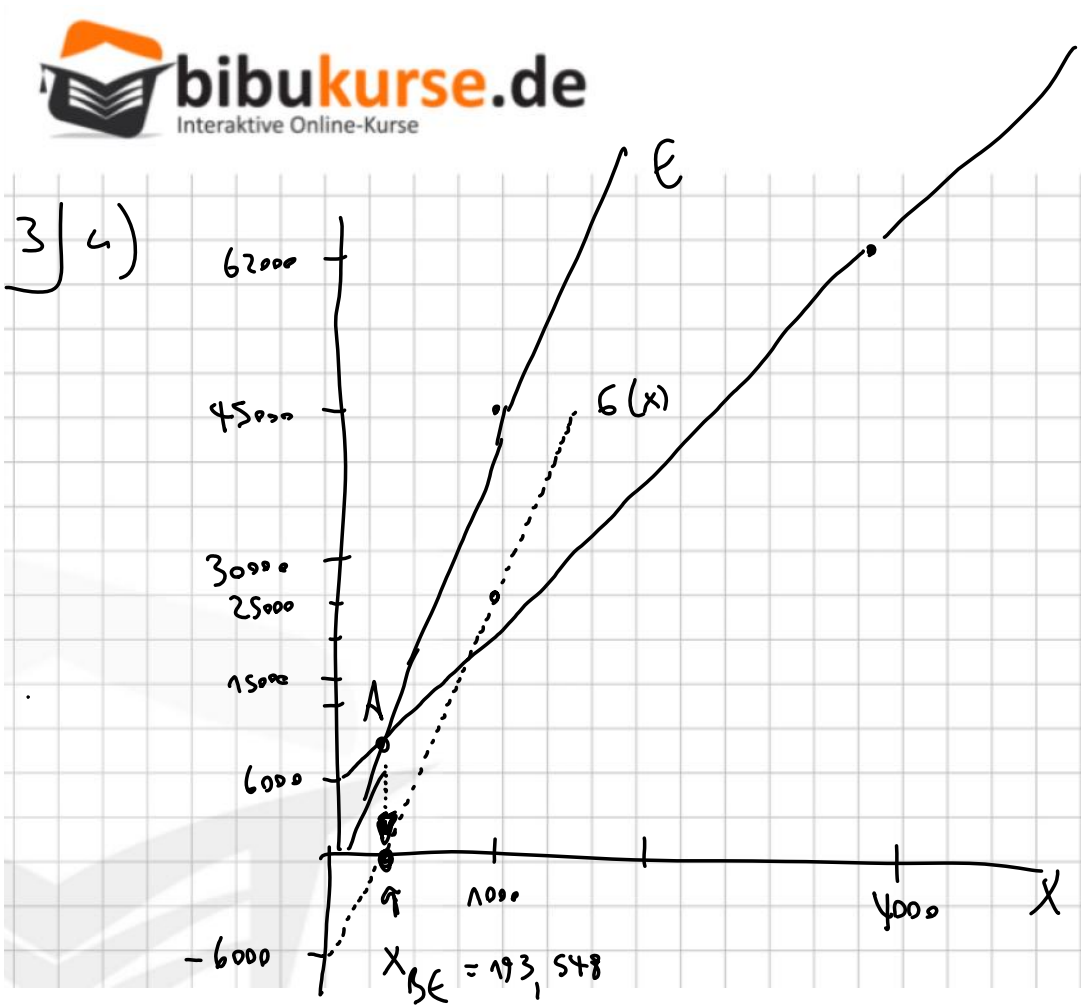
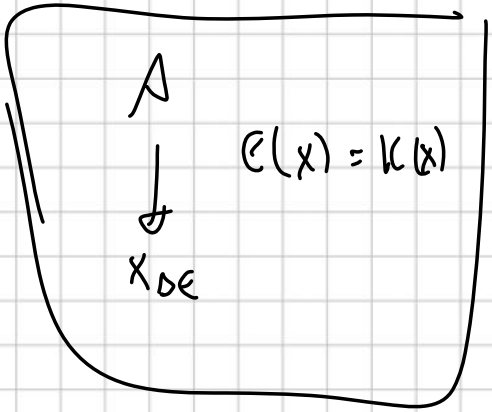
3 | 4)



$$G(x) = E(x) - K(x)$$

$$= 45 \cdot x - (14x + 6000)$$

$$= 31x - 6000$$



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3) d)

$$x_{6^*} = \frac{K_f + 6^*}{p - k_v} = \frac{6000 + 15000}{45 - 14} = \frac{21000}{31}$$

$$= 677{,}42 \text{ ME}$$

$$BE = (p - k_v) \cdot x - K_f$$

$$\Leftrightarrow 15000 = (45 - 14) \cdot x - 6000 \quad (=) \quad 21000 = 31 \cdot x$$

$$\Leftrightarrow \quad x = \frac{21000}{31} = 677{,}42$$

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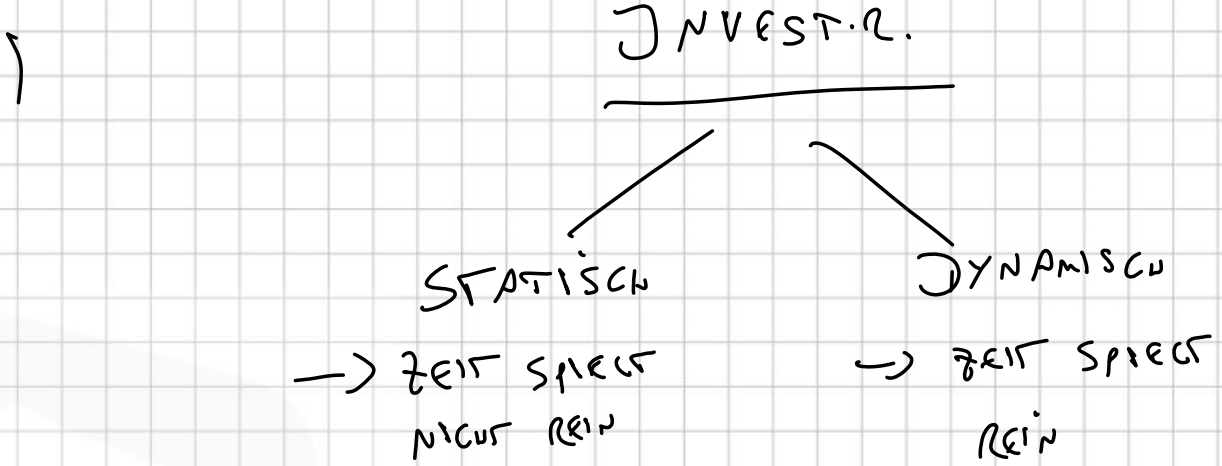

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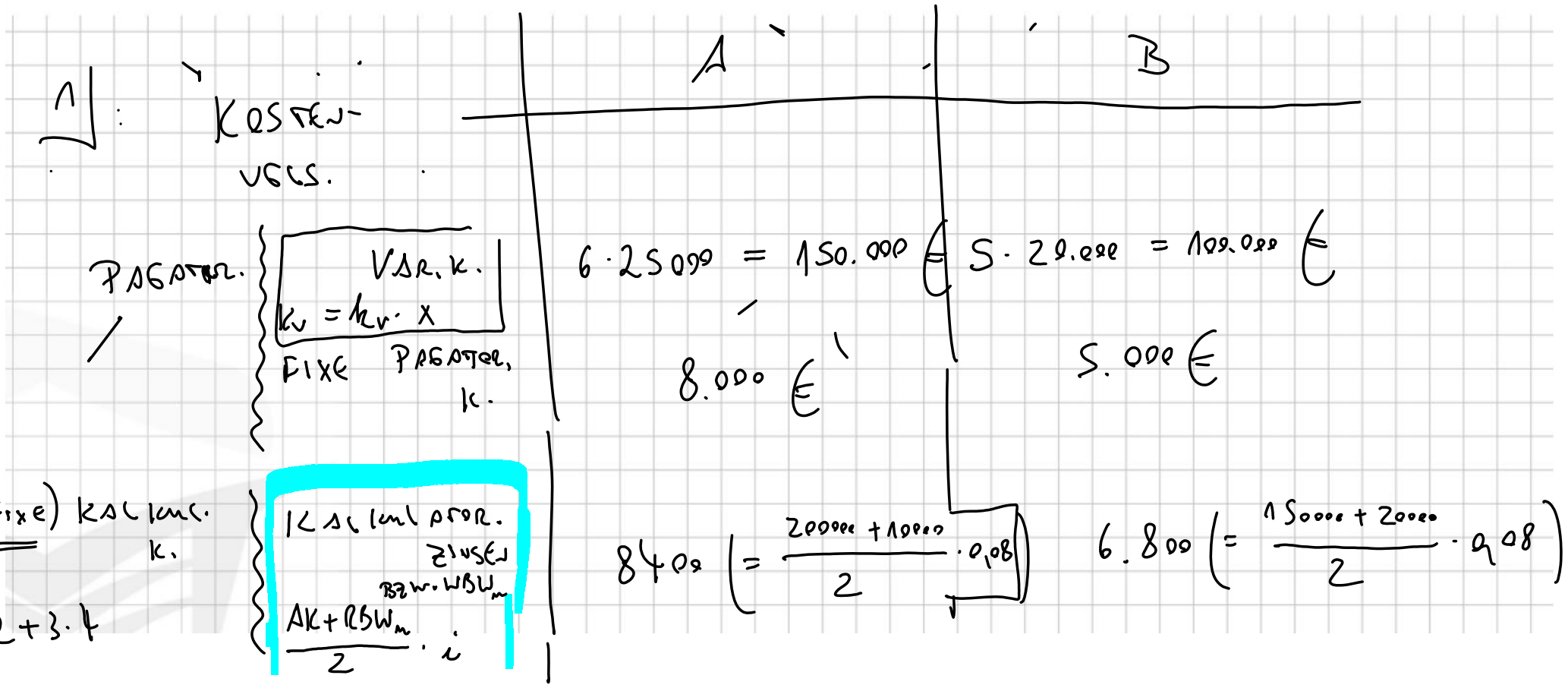

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$= \left(\frac{\text{Ø Circ.}}{\text{Gebd. Kap}}\right) \cdot i$

Kalk. Abschr.

$= \frac{\text{AK} - \text{RBW}_n}{n}$

$23.750 \left(= \frac{200.000 - 10.000}{8}\right)$	$16.250 \left(= \frac{150.000 - 20.000}{8}\right)$
190.000 €	128.000 €

Kosten vgl. R.: B besser,
denn $K_B < K_A$

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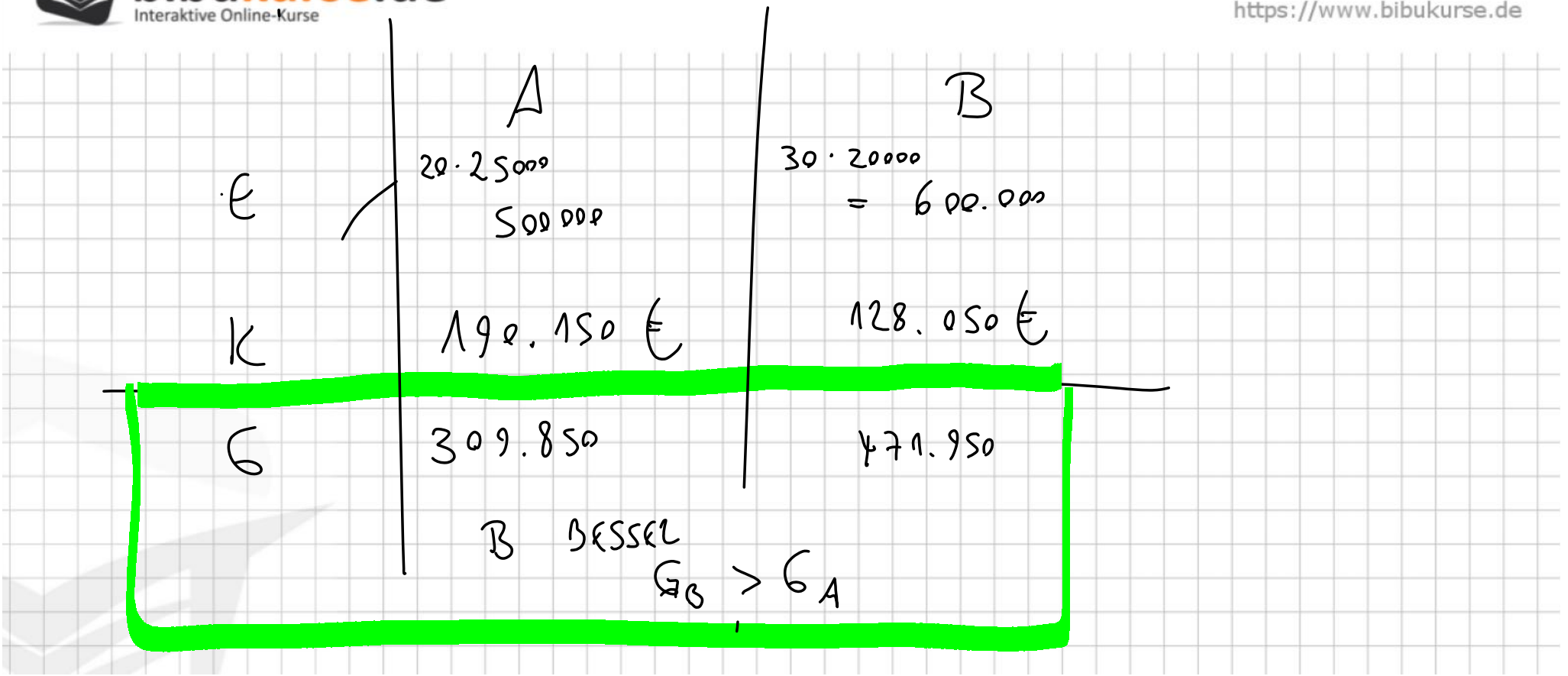

1

1) c) $$\text{RENTABILITÄT} = \frac{\text{GEWINN} + \text{KALKULAT. ZINSEN}}{\text{ØLICH GEBUNDENES KAPITAL}}$$

$$= \frac{6 + \frac{AK + WBW}{2} \cdot i}{\frac{AK + WBW}{2}}$$

	A	B
6	309.850	471.950
KALKULAT. ZINSEN	8409	6809
ZAHLER	318.250	478.750

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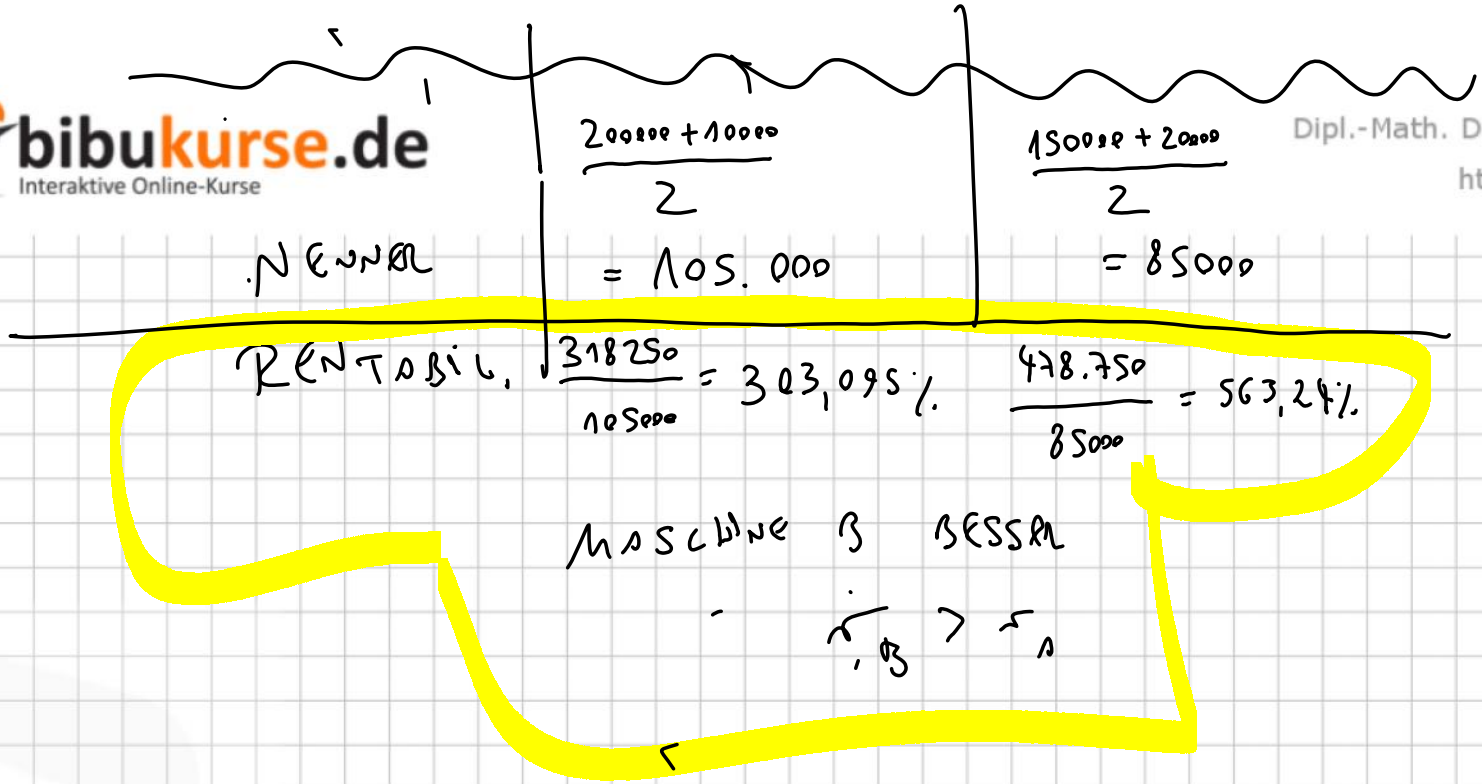

3 a)

$G_A = G_B \Leftrightarrow \underbrace{20 \cdot x}_{\text{€}} - \underbrace{(6x + 8000 + 23750 + 8700)}_{G_A} = 471.950$

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$\Leftrightarrow 14x - 40.150 = 471.950$

$\Leftrightarrow 14x = 512.109 \Leftrightarrow \boxed{x = 36.578,57}$ Ausgleichs der Kapaz.grenze

$\Rightarrow$ insgesamt besser (innerhalb der Kapaz.grenzen)

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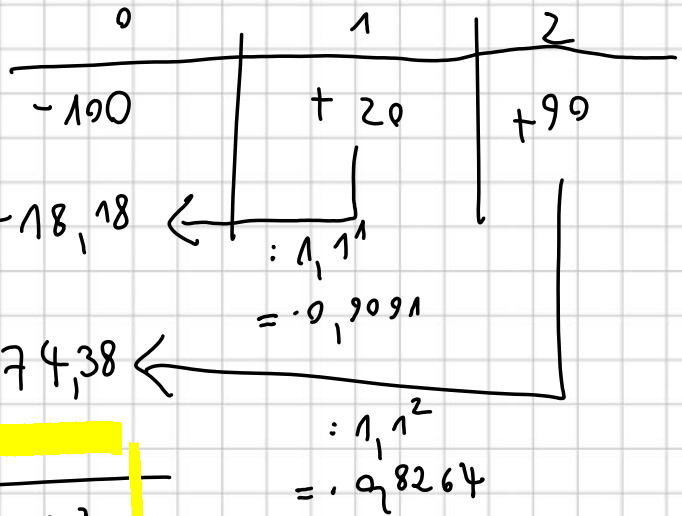
- $i = 10\%$

DYN. Am. Invest. 2.



1

Kapitalwert = −7,44

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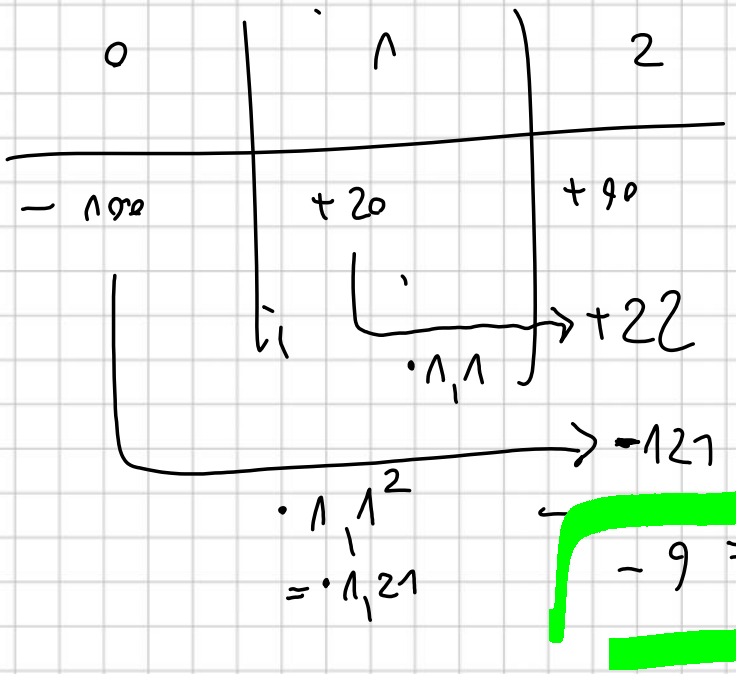
2 | Endwert



C_2 $\quad -9$

$-9 \quad -7{,}44 \cdot 1{,}1^2$

$$C_n = C_0 \cdot (1+i)^n$$

$q = 1+i$

4] ANNUITÄT

$$A = C_0 \cdot q^n \cdot \frac{i}{q^n - 1} = C_0 \cdot KWF = \frac{C_0}{BWF}$$

$$A = C_n \cdot \frac{i}{q^n - 1} = C_n \cdot RVF(n, i) = \frac{C_n}{EWF}$$

$$A = -7{,}44 \cdot \underbrace{1{,}1^2 \cdot \frac{0{,}1}{1{,}1^2 - 1}}_{0{,}5761\,90} = \frac{-7{,}44}{1{,}73554} \approx -4{,}29$$

$$= -9 \cdot \frac{0{,}1}{1{,}1^2 - 1} = -9 \cdot 0{,}47619 = \frac{-9}{21} \approx -4{,}29$$