

Corrigés des exercices**Exercice n°4 p 177 (1ere session 2009)**

Qté = 90 000 unités

PVu = 8 \$

Cout var global = 540 000 \$

Cout fixe = 120 000 \$

1)

CA (90 000 x 8)	720 000
-	-
Cout var global	540 000
= M/CV	180 000
-	-
Cout fixe global	120 000
= Résultat	60 000

$$Tm/cv = \frac{Mcv}{CA} \times 100 = \frac{180\,000}{720\,000} \times 100 = 25\%$$

2) SR (q) ? et SR (v) ?

$$SR(v) = \frac{CA \times \text{cout fixe}}{M/CV} = \frac{720\,000 \times 120\,000}{180\,000} = 480\,000 \$$$

$$SRq = \frac{SRv}{PVu} = \frac{480\,000}{8} = 60\,000 \text{ unités}$$

3) CA ? Résultat = 40 000 \$

Résultat = M/CV – cout fixe

$$40\,000 = M/CV - 120\,000$$

$$\longrightarrow M/CV = 40\,000 + 120\,000 = 160\,000 \$$$

$$Tm/cv = \frac{M/CV}{CA} \times 100$$

$$25 = \frac{160\,000}{CA} \times 100 \longrightarrow CA = 160\,000 \times 100 / 25$$

$$CA = 640\,000 \$$$

Exercice 4 page 184 (2ieme session 2009)

Qte = 216 000 unités

CA = 43 200 000 \$

Cout fixe = 1 800 000 \$

Cout var (u) = 140 \$

1)

CA	43 200 000
-	-
Cout var global (216 000 x 140)	30 240 000
= M/CV	12 960 000
-	-
Cout fixe global	1 800 000
= Résultat	11 160 000

2) SRv ? et SRq ?

$$SR(v) = \frac{CA \times \text{cout fixe}}{M/CV} = \frac{43\,200\,000 \times 1\,800\,000}{12\,960\,000} = 6\,000\,000 \$$$

$$SRq = \frac{SRv}{PVu} = \frac{6\,000\,000}{200} = 30\,000 \text{ unités} \quad (PVu = CA/qte = 43\,200\,000 / 216\,000 = 200)$$