

# pc 2

## 2da Práctica calificada de Costos y Pptos.

- 1.- Definición de punto de equilibrio  
a Verdadero

### 2.- Cia Negocios del Mar SAC

Producto	VVu =	CVu =	MCu=	Ventas	% Ventas	Mcpond=
A	40.00	14.00	26.00	74,250	27%	7.020
B	55.00	22.00	33.00	104,500	38%	12.540
C	50.00	21.25	28.75	96,250	35%	10.063
				275,000	100%	29.623

Costos Fijos totales: 120,000

P. Eq. Global = 120,000 4,050.97 Unidades  
29.623

P. Equilibrio	Q=	P. Equilibrio S/.
A 4,050.97 27%	1,093.76	40.00 43,750.53
B 4,050.97 38%	1,539.37	55.00 84,665.37
C 4,050.97 35%	1,417.84	50.00 70,892.06
	4,050.97	

### 3.- Misouvenir SAC

Vvu =	90	Mcu =	90-35	55	
Cvu =	35				
CFT =	42,500	P. Eq.Q:	CFT	62,500	1,136 unid.
Q =	2,000		Mcu	55	
BN	20,000				
		P. Eq.S/:	Peq. Q x Vvu	1136*90	102,240.00 soles

### 4.- Supuestos

### 5.- Kome y Calla SAC

Producto	VVu =	CVu =	MCu=	% Ventas	Mcpond=
Entrada	15	6	9	25%	2.25
Fondo	30	14	16	20%	3.20
Postre	10	3	7	20%	1.40
Licor	25	7	18	35%	6.30
				100%	13.15

Costo fijo total S/. 95,000.00

P. Quilibrio global en Q = CFT 95,000 7,224.00 unid.  
Mcpond 13.15

P. Equilibrio			Q=	P. Equilibrio	S/.
Entrada	7,224.00	25%	1,806.00	15.00	27,090.00
Fondo	7,224.00	20%	1,444.80	30.00	43,344.00
Postre	7,224.00	20%	1,444.80	10.00	14,448.00
Licor	7,224.00	35%	2,528.40	25.00	63,210.00
			7,224.00		

## 6.- Métodos para hallar en Punto de equilibrio

a

b

c

## 7.- Caballos de fuerza

$$C_{vu} = 500$$

$$V_{vu} = 700$$

$$Q = 1000$$

Solución:

$$VVT = CVT + CFT$$

$$VVT = V_{vu} \times Q \quad VVT = 700,000$$

$$CVT = C_{vu} \times Q \quad CVT = 500,000$$

$$MC = VVT - CVT \quad MC = 200,000$$

$$CFT = 200,000$$

$$BN = 0$$

$$a) CFT = 200,000$$

b) Nuevo Peq.

$$C_{vu} = 500$$

$$V_{vu} = 700$$

$$CFT_{nuevo} = 300,000$$

$$V_{vu} = 700 \quad 100.00\%$$

$$C_{vu} = 500 \quad 71.43\%$$

$$M_{cu} = 200 \quad 28.57\%$$

$$\text{Nuevo CFT} = 300,000.00$$

$$\text{Peq Q CFT} = 300,000.00 \quad 1,500$$

$$M_{cu} = 200$$

$$\text{Peq S/} = \frac{\text{Peq Q} \times V_{vu}}{CFT}$$

$$\text{Peq S/} = \frac{CFT}{\%MC}$$

$$\text{Peq S/} = \frac{300,000}{28.57\%} = 1,050,000$$