

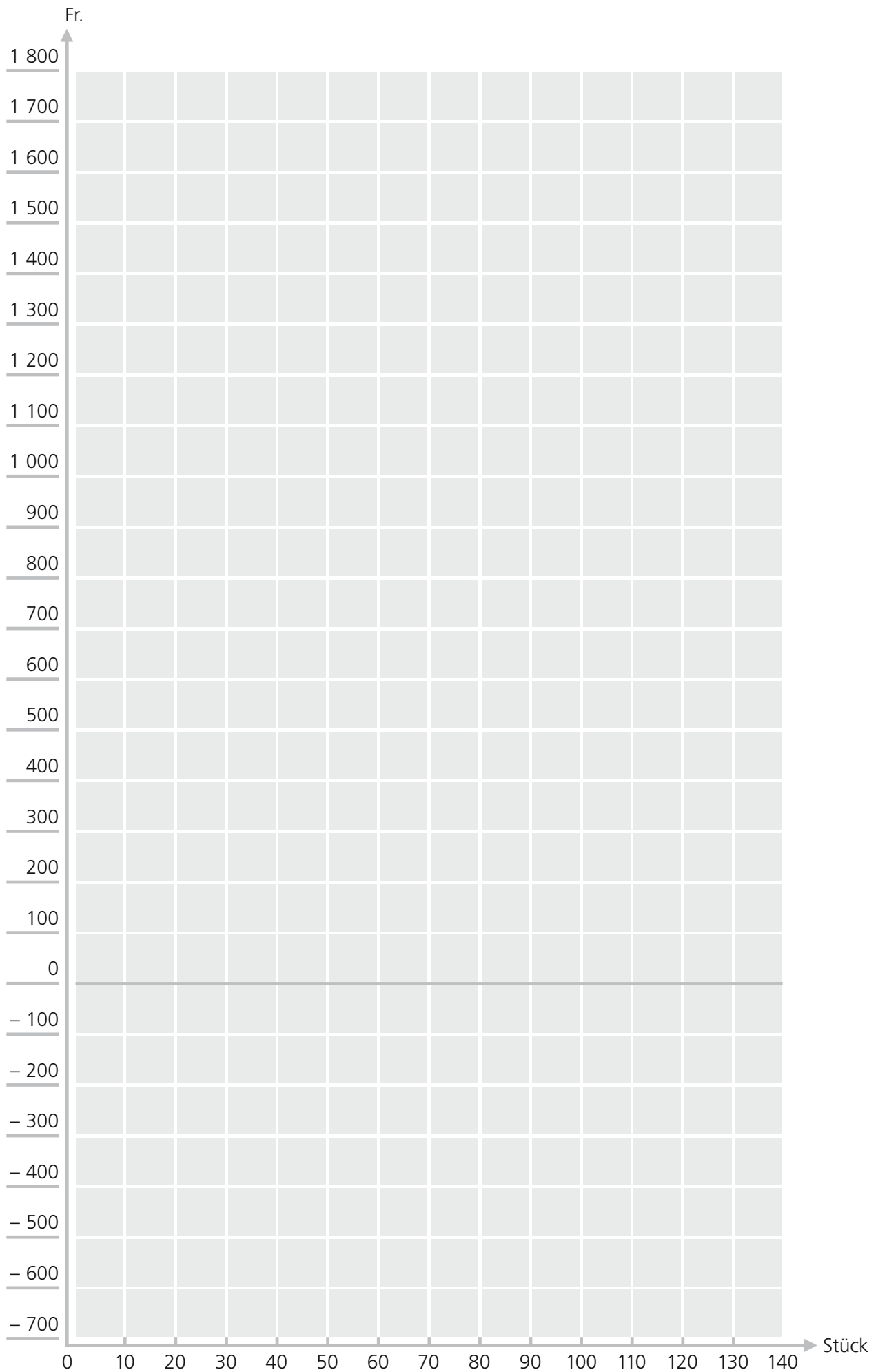
32.01

	Letztes Jahr	Optimistische Variante	Pessimistische Variante
Nettoerlös	300 000		
./. Variable Kosten	200 000		
Deckungsbeitrag (Bruttogewinn)	100 000		
./. Fixe Kosten	95 000		
Erfolg	+ 5 000		

32.02

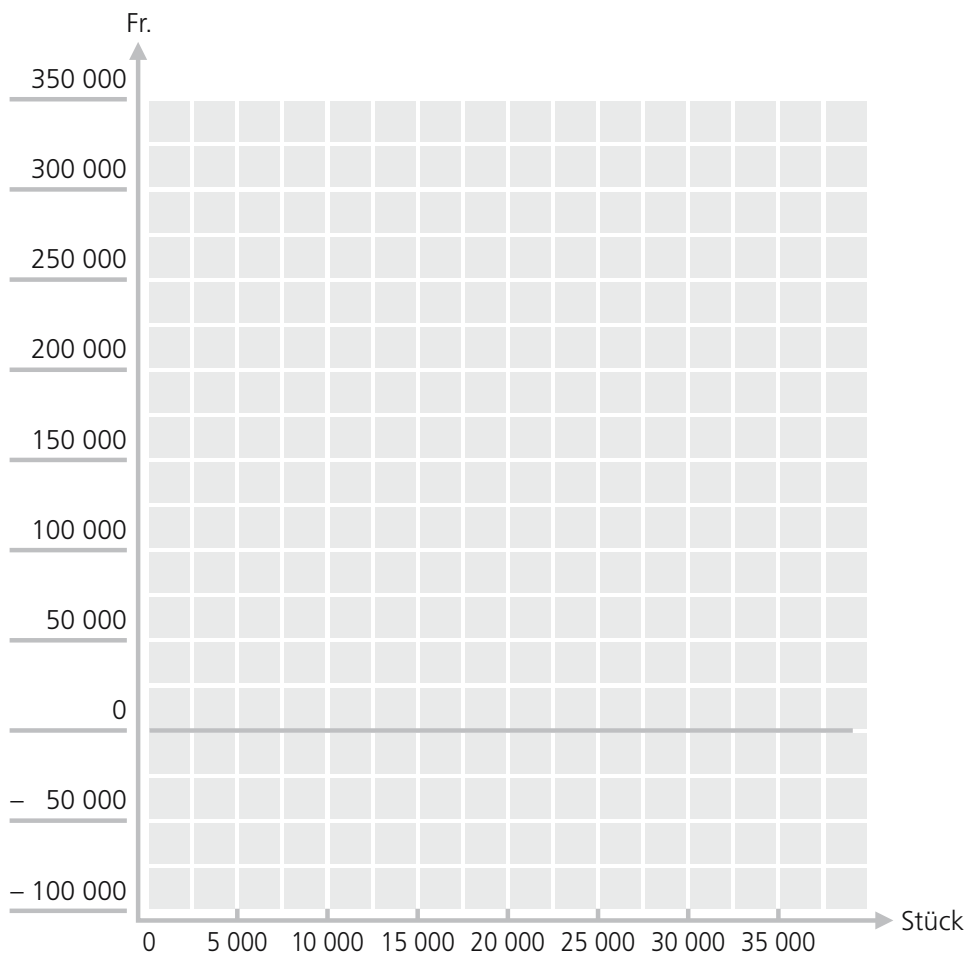
Verkaufte Menge	Variable Kosten	Fixkosten	Selbstkosten	Nettoerlös	Deckungsbeitrag	Reingewinn
0						
20						
40						
60						
80						
100						
120						
140						

32.02

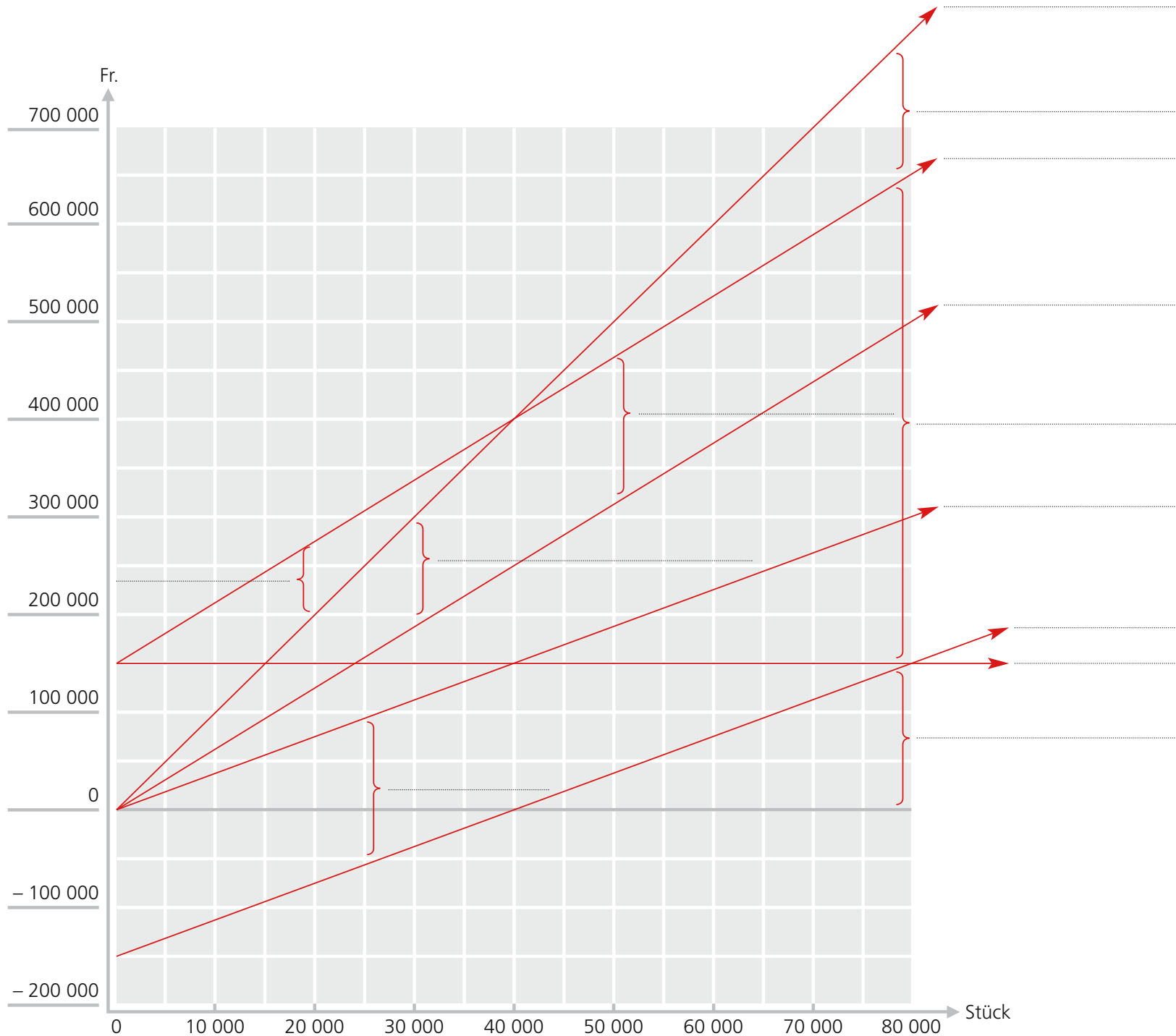


32.05

	Umsatz in Stücken							
	0	5 000	10 000	15 000	20 000	25 000	30 000	35 000
Nettoerlös								
./. Variable Kosten								
=								
./. Fixe Kosten								
=								



32.09

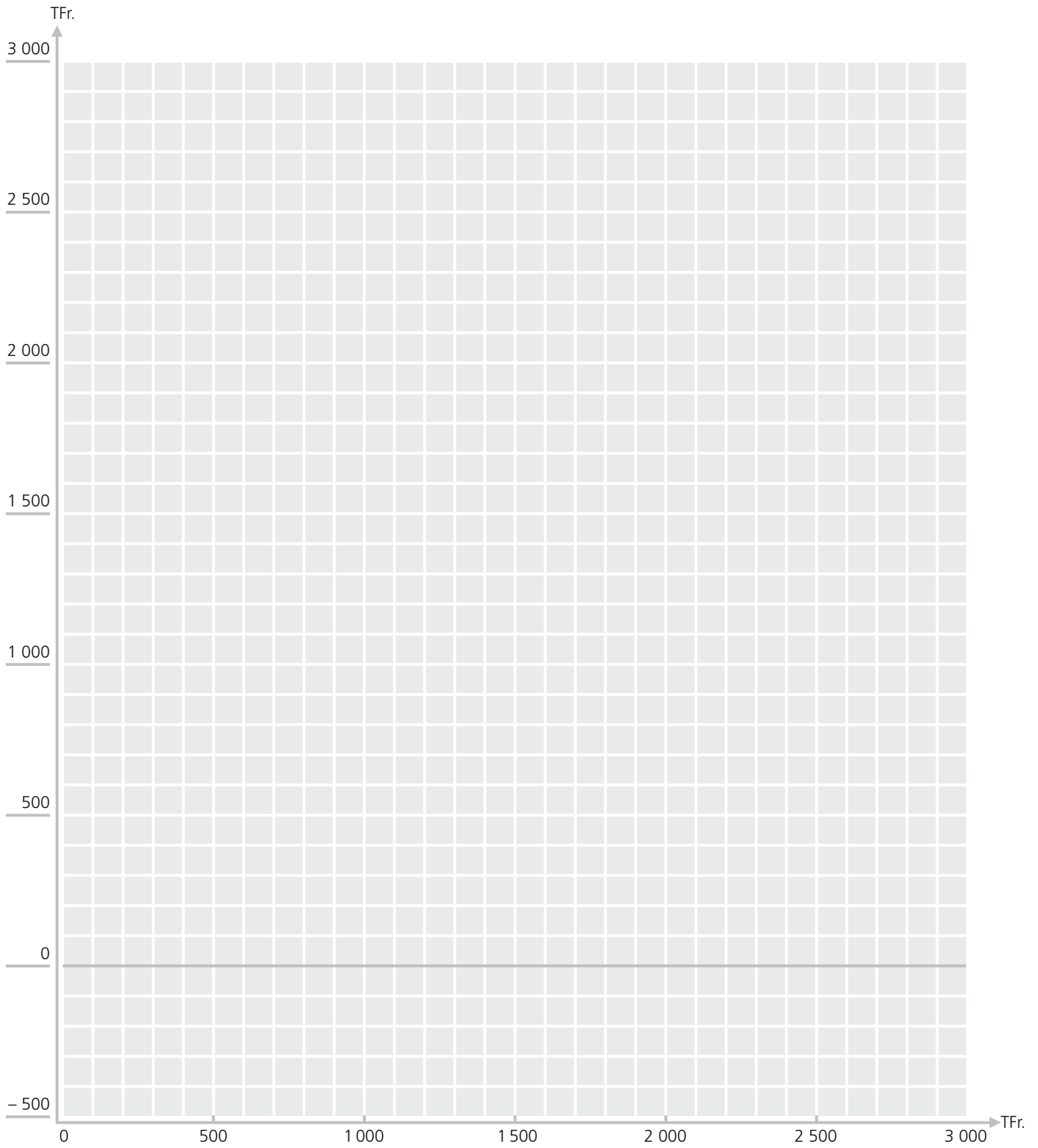


32.10

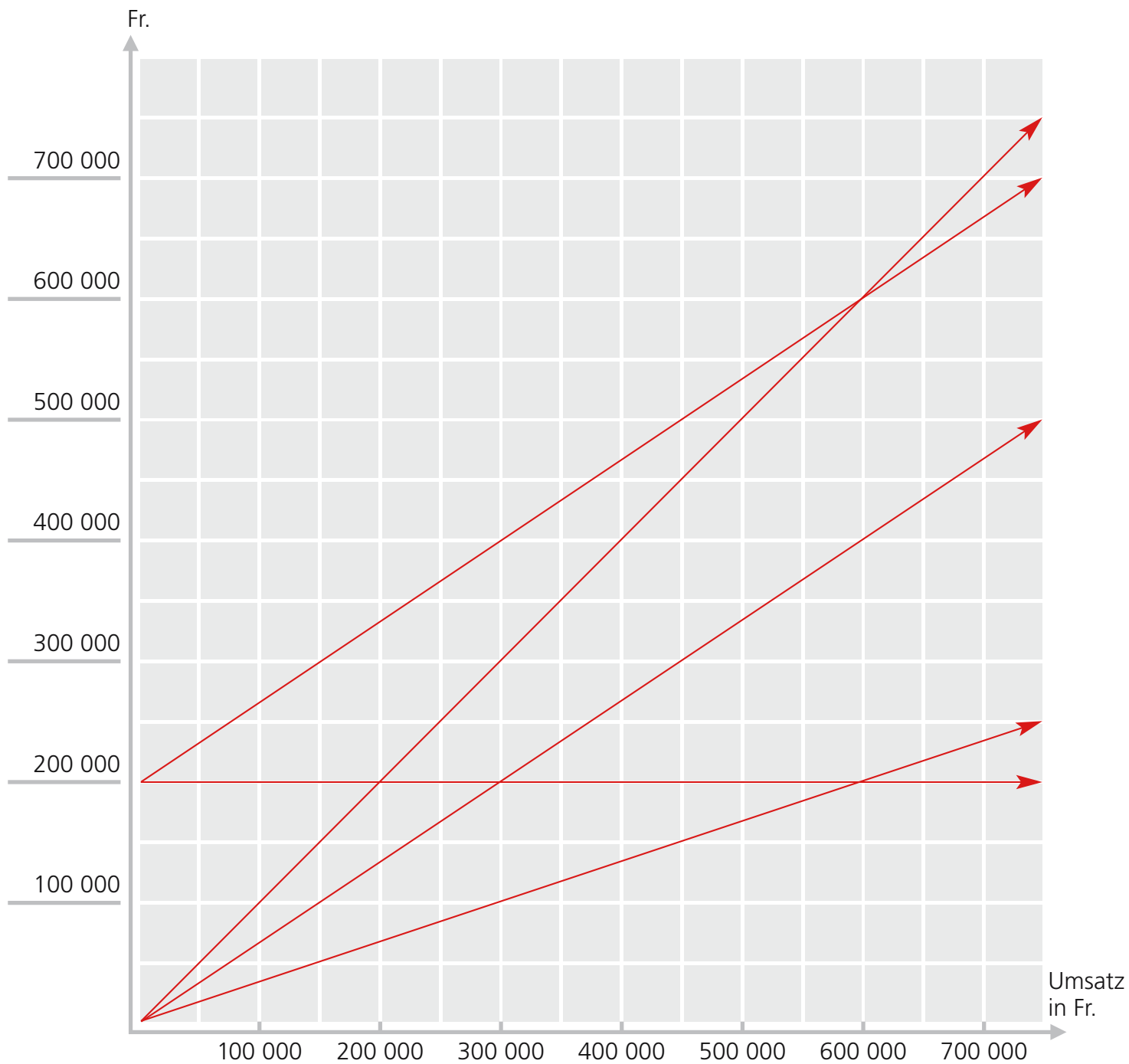
Einstandswert (= variable Kosten)	100%	Verkaufserlös	%
+ Bruttogewinnzuschlag (= DB)	<u>25%</u>	./. Deckungsbeitrag	<u>%</u>
= Verkaufserlös	125%	= Variable Kosten	<u>%</u>

	Umsatz in Fr. 1000.–						
	0	500	1 000	1 500	2 000	2 500	3 000
Verkaufserlös (Umsatz)							
./. Variable Kosten							
=							
./.							
= Erfolg							

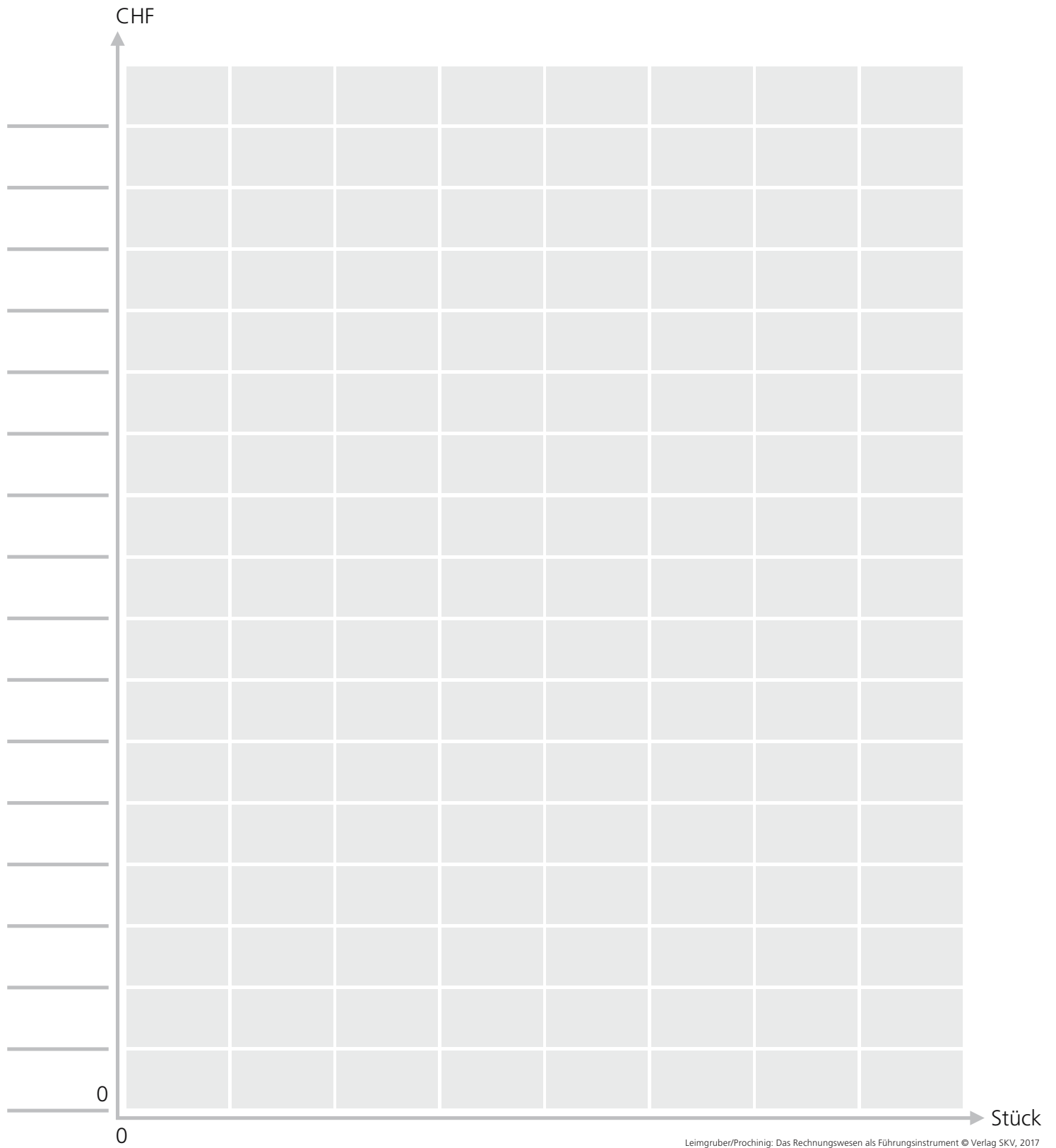
32.10



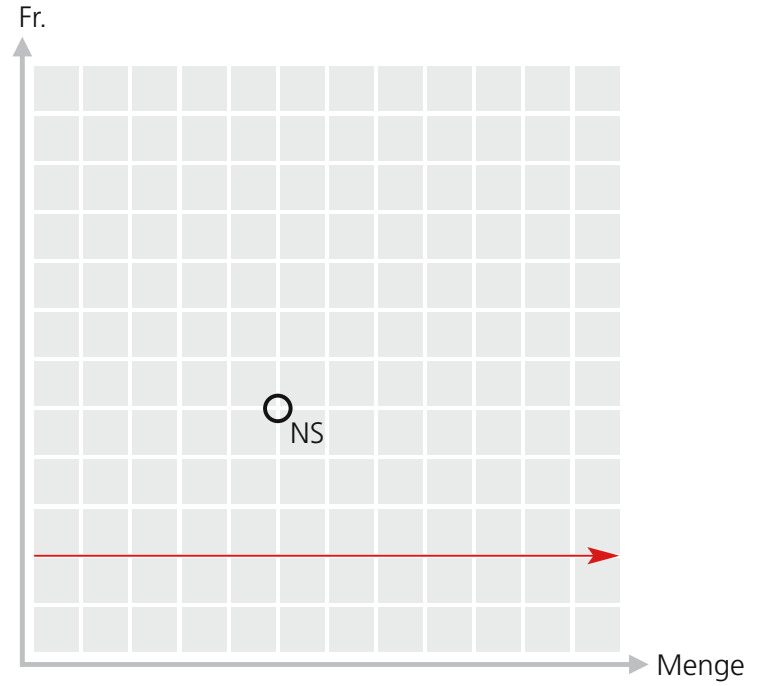
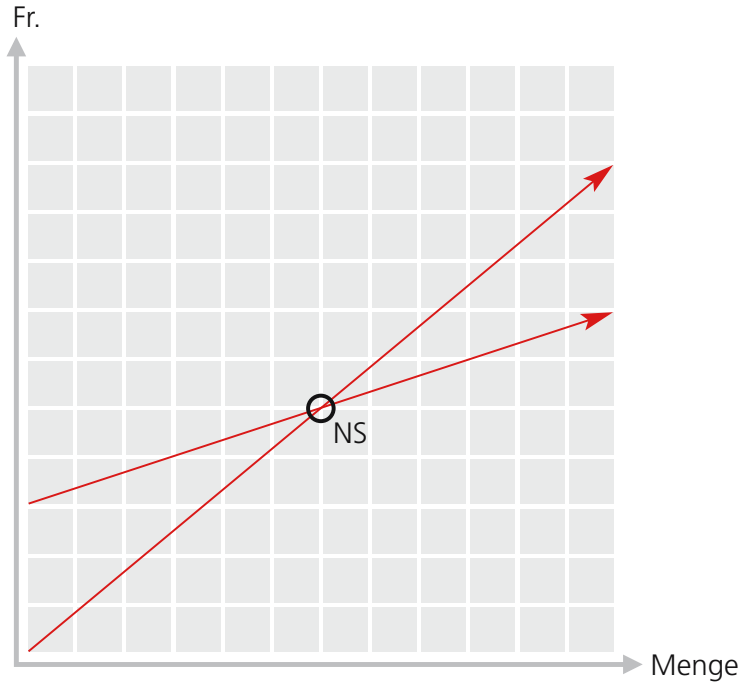
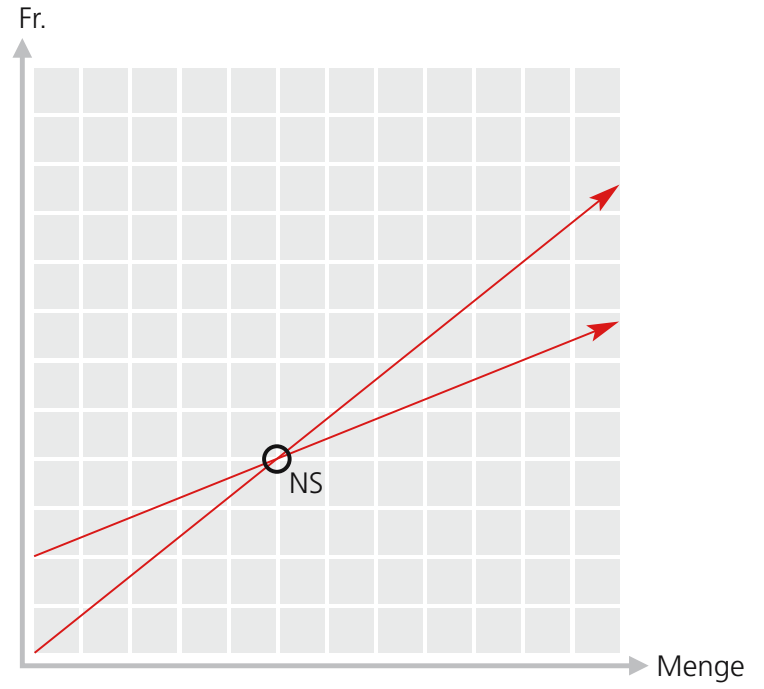
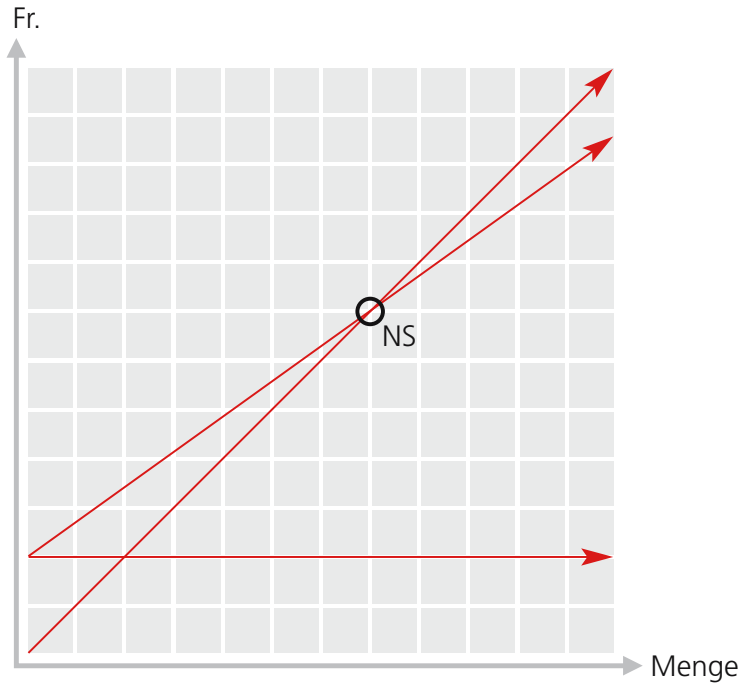
32.13



32.14



32.15



32.16

