

Luku 7

① a) $\frac{201.30}{1.24} = 162.34$

b) $\frac{100 \times 162.34}{100 - 40} = 270.57$

c) hankintameno (muku) 162.34

Kate tuotto 108.23

Veroton myyntihinta 270.57

Aiv $270.57 \times 0.24 = 64.94$

Verollinen myyntihinta $270.57 \times 1.24 = 335.57$

KTP = $\frac{108.23}{270.57} \times 100 = 40\%$

$$\begin{array}{r} 270.57 \quad 100 \\ - 162.34 \quad 60 \\ \hline 108.23 \quad 40 \end{array}$$

$$\begin{array}{r} 162.34 \\ \hline 0.6 \end{array} \Rightarrow$$

270.57

2. Mukut - hankintameno = 162,34

KTP	$\frac{100}{100 - \text{KTP}}$ Kerroin	Veroton hinta x	ALV xx	Verollinen hintaa xxx
30 %	$\frac{100}{100 - 30} = 1,4285714$	231,91	55,66	287,57
35%	1,53846	249,75	59,94	309,69
40%	1,66666	270,57	64,94	335,51
45 %	1,81818	295,16	70,84	366
50%	2	324,68	77,92	402,60

$$x = 1,4285714 \times 162,34 = 231,91$$

$$xx = 231,91 \times 0,24 = 55,66$$

$$xxx = 231,91 \times 1,24 = 287,57$$

5.

$$a) \quad \frac{250\ 000}{1000\ 000} \times 100 = 25\%$$

$$b) \quad \begin{array}{r} \text{Myynti} \quad 1127\ 500 \\ 750\ 000 \times 1.1 - \text{mukaut} \quad 825\ 000 \\ \hline \text{Kate} \quad 302\ 500 \end{array}$$

$$\begin{array}{r} \text{-- kiikut} \quad 252\ 500 \\ \hline \end{array}$$

$$\begin{array}{r} \text{Tulos} \quad 50\ 000 \end{array}$$

$$c) \quad \frac{302\ 500}{1127\ 500} \times 100 = 26.83\%$$

$$\frac{100}{100 - 26.83} = 1.3666803$$

$$d) \quad 1.3666803 \times 750 = 1025 \times 1.24 = 1271$$