

1.

a)  $\text{Myynti} - \text{mukut} = \text{Kate}$   
 $2126100 - 1591000 = 535100 \text{ €}$

b)  $KTP = \frac{\text{Kate}}{\text{myynti}} \times 100$        $\frac{535100}{2126100} \times 100 = 25.2\%$

c)  $KRP = \frac{\text{kikut}}{KTP} \times 100$        $\frac{282300}{25.2} \times 100 = 1120238 \text{ €}$

|         |         |       |
|---------|---------|-------|
| Myynti  | 1120238 |       |
| - mukut | 837938  | 74.8% |
| Kate    | 282300  | 25.2% |
| - Kikut | 282300  |       |
| Tulos   | 0       |       |

d) Voitto / Tulos

$\text{Kate} - \text{kikut} = \text{Tulos}$

$535100 - 282300 = 252800 \text{ €}$

e)  $VM = \text{Toteutunut myynti} - KRP:n \text{ myynti}$   
 $2126100 - 1120238 = 1005862 \text{ €}$

f)  $VMP = \frac{VM}{\text{myynti}} \times 100$        $\frac{1005862}{2126100} \times 100 = 47.3\%$

g)  $\sim 1 \text{ milj.}$  (kohta e tai f)

2.  $Kikut = 30\,000$   
 $KTP = 40\%$

$$KRP = \frac{kikut}{KTP} \times 100$$

$$\frac{30\,000}{40} \times 100 = 75\,000$$

|              |          |     |
|--------------|----------|-----|
| MYYNNTI      | 75 000   |     |
| - MUKUT      | 45 000   | 60% |
| KATE         | 30 000   | 40% |
| - KIKUT      | 30 000   |     |
| <u>TULOS</u> | <u>0</u> |     |



|    |              |        |
|----|--------------|--------|
| b) | 80 000       |        |
|    | 48 000       | 60%    |
|    | 32 000       | 40%    |
|    | 30 000       | 0,4    |
|    | <u>2 000</u> | 80 000 |

$$\frac{2000 + 30\,000}{0,4} = \underline{\underline{80\,000}}$$

b)

3. Kikut = 2100 €

a)  $KRP = \frac{2100}{35} \times 100 = 6000 \text{ €}$

b)

|         |        |     |
|---------|--------|-----|
| myynti  | 11 714 |     |
| - mukut | 7 614  |     |
| Kate    | 4 100  | 35% |
| -ikut   | 2 100  |     |
| TULOS   | 2 000  |     |

$$\frac{4100}{0,35} \times 11 714$$

$$11 714 : 25 = \underline{\underline{468,56}}$$

tai

$$\frac{(2000 + 2100)}{0,35} = 11 714 : 25 = 468,56$$

4. KRP

a)  $\frac{12\ 000}{22} \times 100 = 54\ 545,45$

b)

|               |           |      |
|---------------|-----------|------|
| Myynti        | 72 727,27 | 100% |
| - muut        | 56 727,27 | 78%  |
| <hr/> Käte    | 16 000    | 22%  |
| - kikut       | 12 000    |      |
| <hr/> ↑ Tulos | 4 000     |      |

$$\frac{16\ 000}{0,22} = 72\ 727,27$$

c)  $100\ 000 - 54\ 545,45 = 45\ 454,55$

5.  
a)  $\frac{14\,000}{28} \times 100 = 50\,000$

b)  $\begin{array}{r} \text{МЫЧНТД} \quad 75000 \\ - \text{МУКУТ} \quad 54000 \\ \hline \end{array}$

$\begin{array}{r} \text{КАТЪ} \quad 21000 \\ - \text{КИКУТ} \quad 14000 \\ \hline \end{array}$

$\begin{array}{r} \text{ТУЛОС} \quad 7000 \end{array}$

28%

$\frac{21000}{0,28} = 75000$

$\frac{(7000 + 14000)}{0,28} = 75000$

c)  $\begin{array}{r} \text{МЫЧНТД} \quad 100\% \end{array}$

$\begin{array}{r} - \text{КРР} \quad 80\% \quad 50000 \end{array}$

$\begin{array}{r} \text{VMP} \quad 20\% \end{array}$

$\frac{50000}{0,8} = 62500$

$$5c) \quad VMP = \frac{\text{myynti} - KRP}{\text{myynti}} \times 100$$

$$20 = \frac{x - 50\,000}{x} \times 100$$

$$20x = 100x - 5\,000\,000$$

$$\Rightarrow x = \frac{5\,000\,000}{80}$$

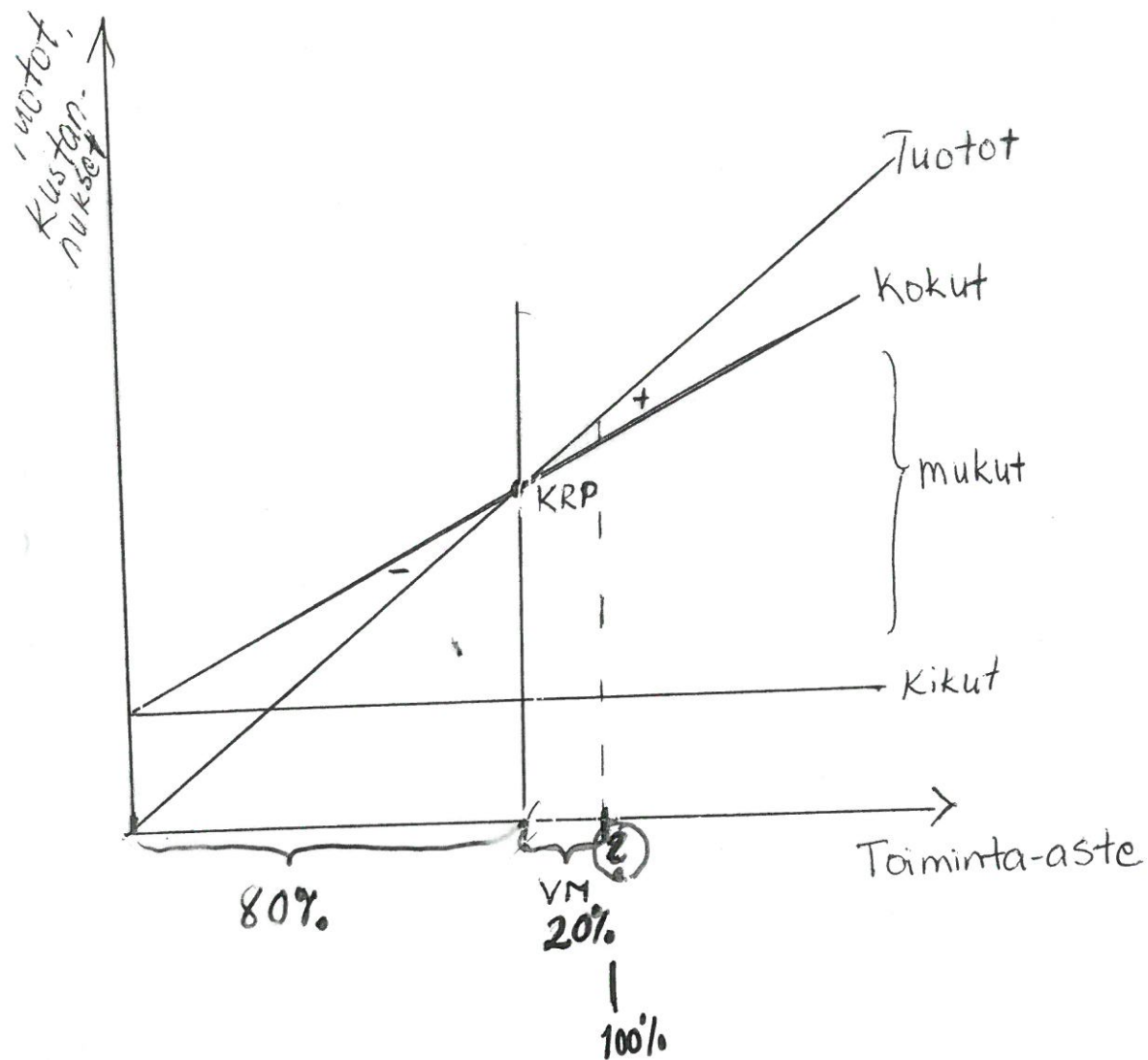
$$\Rightarrow x = 62\,500,-$$

|         |       |
|---------|-------|
| MYYNNTI | 100 % |
| - KRP   | 80 %  |
| <hr/>   |       |
| VMP     | 20 %  |

$$\frac{50\,000}{0,8} =$$

$$62\,500,-$$





KRP:

MYYNNTI  
 - MUKUT  
 -----  
 KATE  
 - KIKUT  
 -----  
 0 - tulos

6.

$$\begin{array}{r} \text{a) Kate} \quad 61\,000 \\ - \text{Kikut} \quad 55\,000 \\ \hline \uparrow \text{Tulos} \quad 6\,000 \end{array}$$

$$(6\,000 + 55\,000 = \underline{61\,000} \text{ KATE})$$

$$\text{b) } 61\,000 : 950 = \underline{64,21} \text{ € / h}$$

$$\text{c) } (50 + 64,21) \times 1,24 = \underline{141,62}$$

$$\begin{array}{r} \text{TAI} \quad \text{MYYNÄ} \quad 108\,500 \\ - \text{MUKUT } 950 \times 50 \quad 47\,500 \\ \hline \text{KATE} \quad 61\,000 \\ - \text{KIKUT} \quad 55\,000 \\ \hline \uparrow \text{TULOS} \quad 6\,000 \end{array}$$

$$108\,500 : 950 = 114,21 \times 1,24 = \underline{141,62}$$



7.

$$\text{Tulos : } 1000\ 000 \times 0,15 = 150\ 000 : 12 = 12\ 500$$

$$\text{Kikut : } 600\ 000 : 12 = 50\ 000$$

$$\begin{array}{rcl} \text{a) Korte} & 62\ 500 & \text{KTP} = 30\% \\ - \text{Kikut} & 50\ 000 & \\ \hline \end{array}$$

$$\uparrow \text{ TULOS } 12\ 500$$

$$(\text{Tai } 12\ 500 + 50\ 000 = 62\ 500)$$

$$\text{b) } \frac{62\ 500}{0,30} = 208\ 333,33$$

8.

|            | <u>MYYNTI</u> | <u>KTP</u> | <u>Kate</u> |
|------------|---------------|------------|-------------|
| Väkijuomat | 6 600         | 30 %       | 1980        |
| Virvokkeet | 2 500         | 68 %       | 1700        |
| Kahvi      | 1 000         | 90 %       | 900         |
| Tupakat    | 650           | 10 %       | 65          |
| Ruoka      | 5600          | ?          | → 955       |
|            | <hr/> 16 350  |            | <hr/> 5600  |

4000 + 1600 =  
KIKUT TULOS

5600  
KATE

a)  $\frac{955}{\text{ruoka } 5600} \times 100 = 17\%$

b)  $\frac{\text{kate } 5600}{16 350} \times 100 = 34\%$

c)

$$\begin{array}{r}
 480 \\
 1700 \\
 900 \\
 65 \\
 ? \\
 \hline
 5600
 \end{array}
 = 2455$$

$$\frac{2455}{0,17} = 14\,441 - 5600 = 8841,-$$

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|        | P   | H   | L   |            |
|--------|-----|-----|-----|------------|
| Myynti | 170 | 240 | 250 |            |
| -Mukut | 35  | 40  | 45  | raaka-aine |
|        | 50  | 75  | 70  | sahas/höy  |
|        | 30  | 50  | 55  | Vuimeist.  |
| KATE   | 55  | 75  | 80  |            |

KTP  $\frac{55}{170} \times 100 = 32.4\%$        $\frac{75}{240} \times 100 = 31.3\%$        $\frac{80}{250} \times 100 = 32\%$

b) 1.  $\frac{55}{35} = 1.57$        $\frac{75}{40} = 1.88$        $\frac{80}{45} = 1.78$   
3.      1.      2.

2.  $\frac{55}{50} = 1.1$        $\frac{75}{75} = 1$        $\frac{80}{70} = 1.14$   
2.      3.      1.

3.  $\frac{55}{30} = 1.83$        $\frac{75}{50} = 1.5$        $\frac{80}{55} = 1.45$   
1.      2.      3.