

POSLOVANJE PREDUZEĆA I PREDUZETNIŠTVO

Metod progresivne amortizacije

$$a\% = 100 \left[\left(\frac{G_{\text{prot}}}{G_{\text{min}}} \right)^2 - \left(\frac{G_{\text{prot} - 1}}{G_{\text{min}}} \right)^2 \right]$$

$$N_n = NV - NV \left(\frac{G_{\text{prot}}}{G_{\text{min}}} \right)^2$$

Metod degresivne amortizacije

$$a\% = 100 \left[\left(\frac{G_{\text{min}} - (G_{\text{prot} - 1})}{G_{\text{min}}} \right)^2 - \left(\frac{G_{\text{min}} - G_{\text{prot}}}{G_{\text{min}}} \right)^2 \right]$$

$$N_n = NV \left(\frac{G_{\text{min}} - G_{\text{prot}}}{G_{\text{min}}} \right)^2$$

Metoda funkcionalne amortizacije

$$a_q = \frac{NV}{Q_{\text{min}}}$$

$$a_s = \frac{NV}{S_{\text{min}}}$$

Obrtna sredstva

$$k_{\text{ob}} = \frac{C}{K_{\text{ob}}}$$

$$g = \frac{K_{\text{ob}} \times 360}{C}$$

$$K_{\text{ob}} = \frac{C \times g}{360}$$

Tačka pokrića troškova

$$Q_{\text{tp}} = \frac{F}{c - v}$$

$$C_{\text{tp}} = \frac{CF}{C - V}$$

Stope sigurnosti

$$j_p = \left(\frac{F}{Q(c - v)} - 1 \right) \times 100$$

$$j_c = \left(\frac{F + vQ}{cQ} - 1 \right) \times 100$$

$$j_t = \left(\frac{cQ}{F + vQ} - 1 \right) \times 100$$

Diferenciranje fiksnih od varijabilnih troškova

$$UT = Fa + v \cdot Q$$

$$v = \frac{\sum UTQ - N \overline{UTQ}}{\sum Q^2 - N \overline{Q^2}}$$

$$F_a = \overline{UT} - v \overline{Q}$$