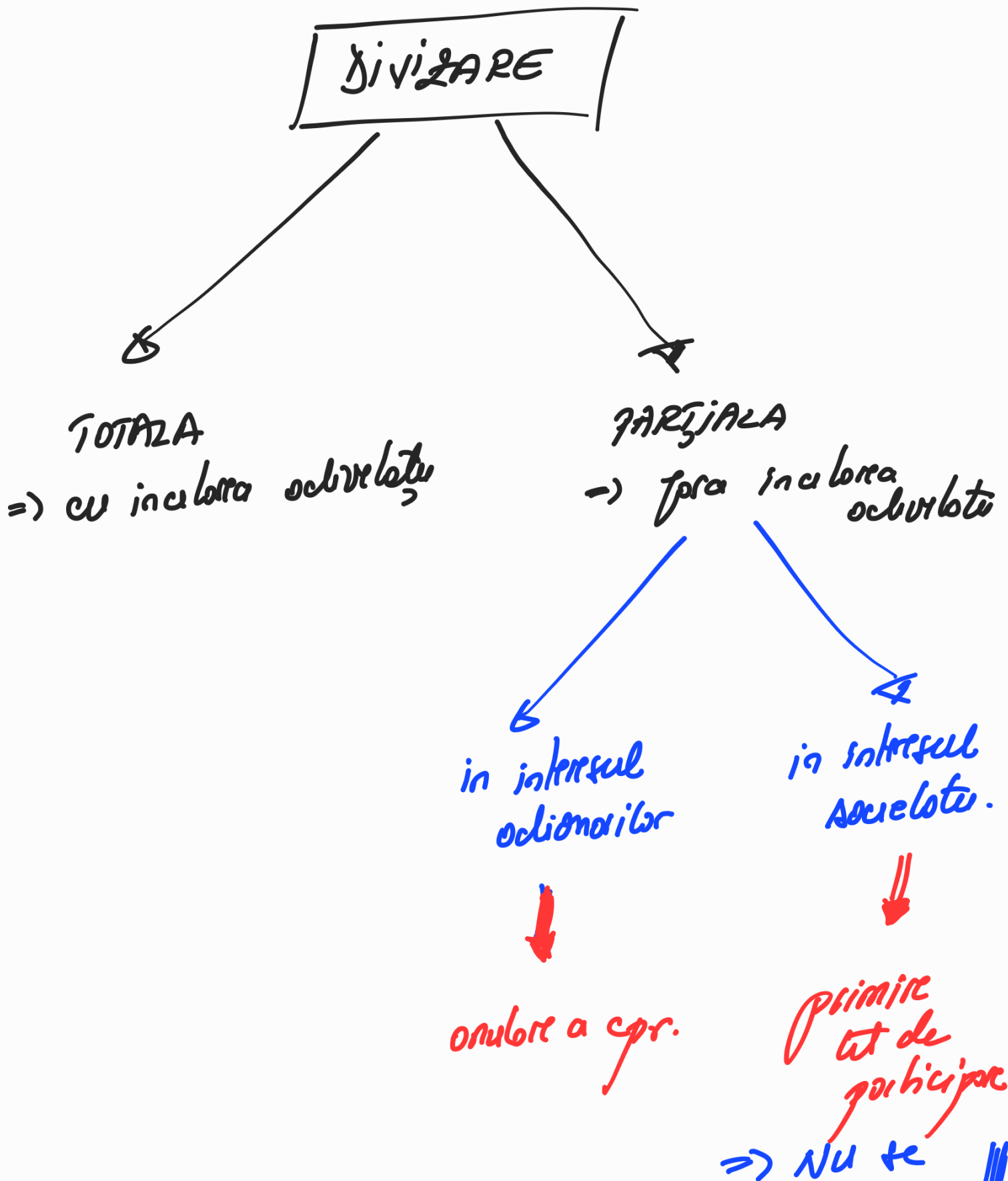


9.03.2026.

FDL $\rightarrow$ DIVIZARE.
INT.2.



toce
ANULAREA
Cpr.!

Soc participant
soc 2 $\Rightarrow$ soc

core se divizează

soc 3 $\Rightarrow$ soc beneficiara

veche.

- Majorare c.s. (et 4)

- Prima de divizare et 5.

nouă.

! constet c.soc.

! COTA PARTE

- din c.p. propriu ole
soc core se divizează.

ETAPE:

~~1~~. Determ. A Net cts (vol globale).

~~2~~. Determ. $RS' = \frac{VC_L (\text{axe se div})}{VC_\beta (\text{axe bnf})}$.

~~3~~. Det. NR de org = $RS * \text{NR oct}$
a ts emis de β $\text{a revine lei' } \beta$.

~~4~~. Det. Crescerea
de $CS_\beta = \text{NR oct ce}$
 $\text{ts emis de } \beta * VN_\beta$

~~5~~. Prima de
divizare = ANet.
 (vol global)
 $\text{a lei' } \alpha - TCS_\beta$.

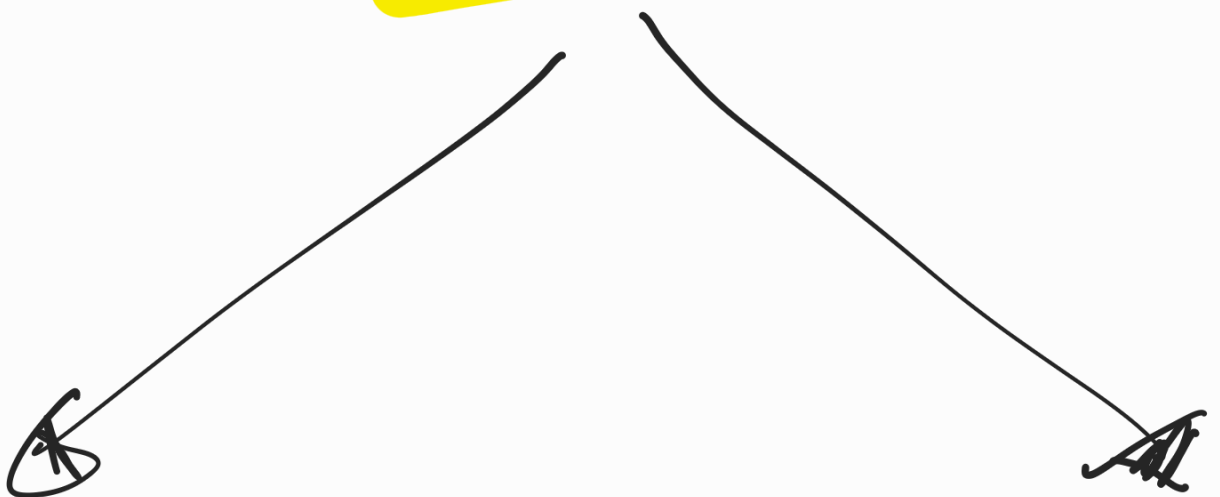
ce urine
ui β

⑥ P.P.P. → protocol probe
prima

⑦ Try for ctb.

⑧ Bolontul deo devijor.

Metode de înreg în
ctb.



Meth ANet cts.

Meth.
evol globale

4) CONTINUTUL SPECIFIC

ct. 891 pol. de
deschid.
ct 892. pol. de
inchid.

Cui? 461
deb div.

ce obinem? Venut
7583.

ce reprez? o chest.
6583.

6) Reprezentarea procesului de inventariere.

$\pm$ controlul
valorilor

$\pm$ control
valorilor.

*c. gzuolat } se iny in
atg?

R: JA

R: JA

c) RESULTATE EVALUATION
At iny in atg?

??

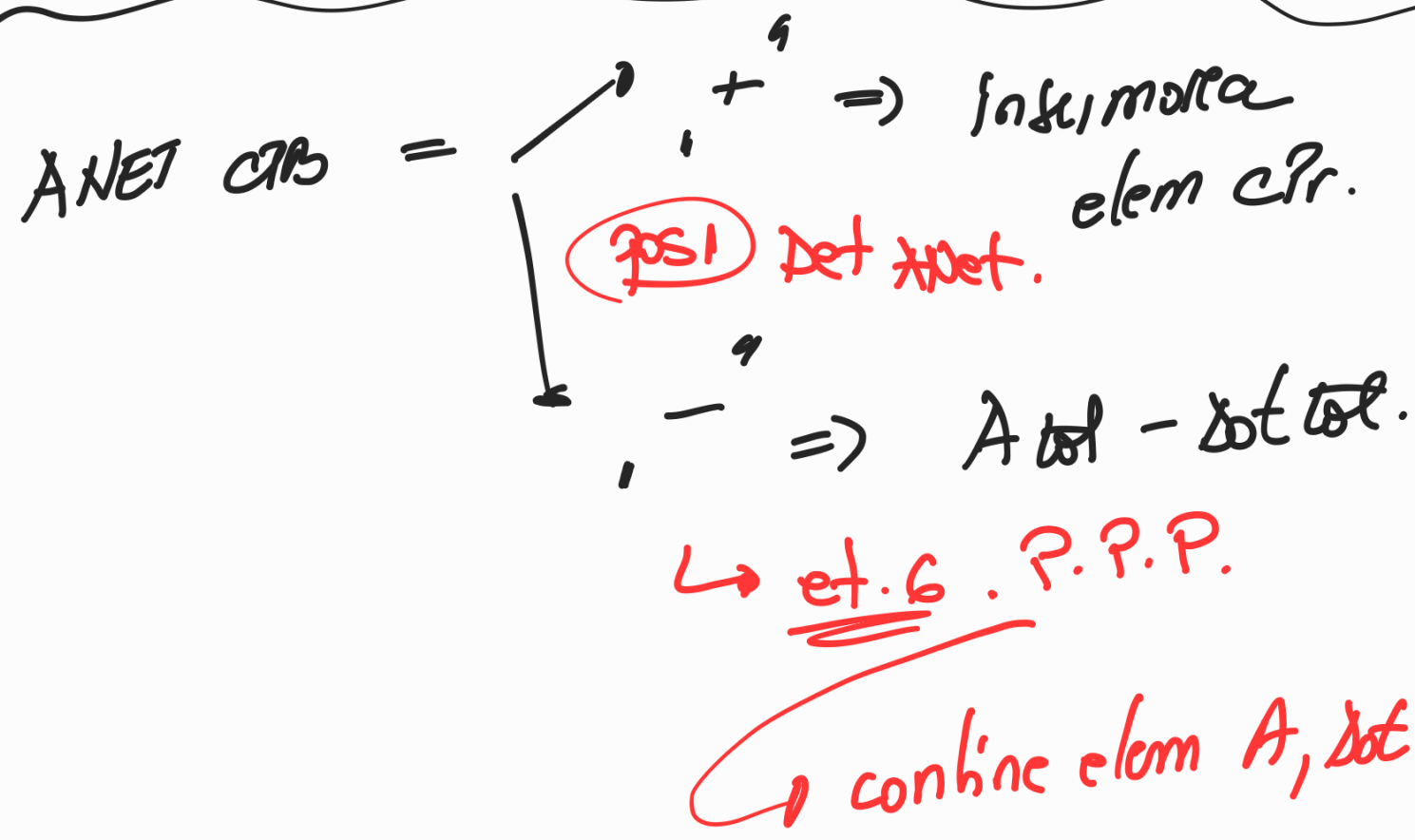
± diff values
at iny?

R: NU

for finem cost

* At. Vg.

- * RS
- * P.P.P.
- ↳ valori just
- * Raportul divizor.



!! A = P. → Rolant
 2666.

$X = CP + Dot \rightarrow B). \text{ lista.}$

Apl. 1. DIVIZARE TOTALA.

Volontu: $mc \alpha = mc \text{ care te diviz.}$

$mc \beta = mc \text{ beneficiare}$

$\Rightarrow \text{veche} \Rightarrow 30\%$

$mc \gamma = mc \text{ beneficiara}$

$\Rightarrow \text{noua} \Rightarrow 70\%$

! PPP $\Rightarrow$ i.e. se transfera la
ve Netu.

$VEN = vi(vb) - \text{Am cumul.}$

Nu uita! 20 orele om. cumulo

! 20 ore $\Rightarrow$ NOUA $\Rightarrow$ CONSIT
C.P.

$\Rightarrow$ vo prelua colo part
70% vol Cpr 2.

Def. ANet ch = sumă de CP.

Elementi	L	B
• C.Sac.	5.500 000.	1.000 000.
+ Alti	100 000	200 000
= ANet ch	5 600 000.	1.200.000

(CP)

• NR oct.

10.000 oct₅

5.000 oct₅

• $VN = \frac{CS}{NR \text{ oct}}$

$$\frac{5500000}{10.000}$$

$$= 550 \text{ lei/oct}$$

$$\frac{1000000}{5000}$$

$$= 200 \text{ lei/oct}$$

• $VC = \frac{\text{ANet oct}}$

$$\frac{5600000}{10.000}$$

$$= 560 \text{ lei/oct}$$

$$\frac{1200000}{5000}$$

$$= 240 \text{ lei/oct}$$

Obs!!!

ANet oct 2

5.600.000 lei

⇒ 10.000 oct₅.

30% →

roc β.
VECHE

$$30\% \cdot 5600.000 = 1.680.000$$

$$30\% \cdot 10.000 = 3.000 \text{ oct}_5$$

70% →

roc gl.
NOUA.

$$70\% \cdot 5600.000 = 3.920.000.$$

$$1\% \cdot 10.000 = 7000 \text{ act.}$$

$$\textcircled{2}. RS = \frac{VC_{\alpha}}{VC_{\beta}} = \frac{560}{240} = \frac{56}{24}.$$

$$\textcircled{3}. NR_{\text{act}} \text{ a } H_{\text{emil}} p = RS * NR_{\text{act}} \text{ a } r_{\text{rhe}} \text{ wip.}$$

$$= \frac{56}{24} * 3000 \text{ act}$$

$$= 7000 \text{ oct.}$$

$$\textcircled{4}. TCS_{\beta} = \frac{NR_{oct}}{\alpha_{HS} \text{ en } \beta} * \frac{VN}{\beta}.$$

$$= 7000 \text{ oct} \times 200 \frac{\text{ci}}{VN}$$

$$= 1.400.000 \text{ ci}$$

$$\textcircled{5} \text{ Primo de diviz } = \frac{\text{A Net of } \alpha \text{ ce revine lui } \beta}{TCS_{\beta}}$$

$$= 1.680.000 - 1.400.000$$

= 280.00 lei

⑥ P.P.P. !! *the de exaple.*

contine elem A, dot de doc core se!
divizos.

⑥.1. Propunere

212 → prea β. ✓

• 371 → *prea proportional.*

401 → *prea se.*

542 → *se preia se forma de rest.*

⑥.2. inlocuire P.P.P.

Element	<u>roc β.</u>	roc se
	30%: ANet ch	70%: ANet ch

• Aportul
ce primește
roc.

$$= 30\% \cdot 560000$$

$$= 1.680.000.$$

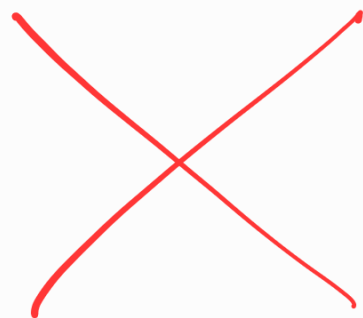
$$= 70\% \cdot 560000$$

$$= 3.920.000.$$

• 212.

!! $VCN = vi - Acum.$

$$\begin{array}{r} vi = 100000 \\ - Am = (20000) \\ \hline VN = 800.000. \end{array}$$

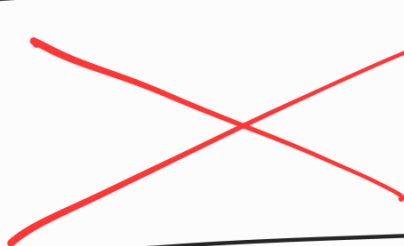


• 371.

$$\begin{array}{r} 250000 \cdot 30\% \\ = 75000. \end{array}$$

$$\begin{array}{r} 250000 \cdot 70\% \\ 175.000. \end{array}$$

• 401.



$$500000.$$

• 512.

Ce am primit?

$$\begin{array}{r} \bullet \text{ ched } 800.000 \\ + \text{ def. } 75.000. \\ + f_2 \quad 0 \\ \hline = 875.000 \end{array}$$

$$\begin{array}{r} \text{Sold at } 512 = 1.680.000 \\ - 875.000 \\ \hline = 805.000. \end{array}$$

Ce am primit?

$$\begin{array}{r} \bullet \text{ ched } 0. \\ + Hf \quad 175.000 \\ + F_2 \quad (500.000) \\ \hline = (325.000) \end{array}$$

$$\begin{array}{r} \text{Sold at } 512 = 3.920.000 \\ - (-325.000) \\ \hline = 392000 \end{array}$$

$$\frac{7325000}{100} = 73250$$

ET-7. cfl.

7.1. Why in cfl noc $\propto$
noc core $\propto$ divizi^o
cedez^o op^oratul.

①. Anulare cpr.

$$\frac{0}{0} = 456$$

1012
1068.

ANet/cfl $\propto$.

$$\frac{5600.000}{100.000}$$

5500.000.
100.000.

! B
se

② Transferom elem de Activ.

NU UITA !!

②.1. So analiză omalizara
cumulat

$$2812 = 212 \quad 200.000.$$

②.2. Transfer active.

$$892 = \frac{6.100.000.}{212.}$$

$$212. \quad !! \text{vezi} !! \quad 800.000.$$

$$371. \quad 250.000.$$

$$5121. \quad 5.050.000.$$

③ Transferron Dot.

$$\frac{0}{0} = 892 \frac{6100.00}{50000}$$

401

50000

456

5600.00

7.2. Soc B → benef
(primarilor oport)
→ VECTE.

①. $\mathbb{N} \times \mathbb{P} \text{ RAREC Soc}$ → et. 4.
et. 5.

$456 = \%$ ~~$1.680.000.$~~ ^{Net 2 ce revine lui po. !}
 1012 et 4. 1.400.00 ✓
 1042 et 5. 280.000. ✓

②. Primire eleu A of. P.P.P

$\% = 891$ $\frac{1.680.000 -}{800.000.}$ ✓
 212
 371
 514.
 75 000 ✓.
 805.000 w.

③. Prelu dot.

$891 = 456. 1.680.00.$

7.3. My acc of → beneficiaries
 → nous !!!
 → primary opt.

① CONSTIT. CS → proportional.
 !! Anet. & ce /
 it vine de.

$$456 = \%$$

3.920.000.

$$!! 1012 \quad 70\% \text{ CS} = 70\% \cdot 5500000$$

$$= 3.850000$$

$$1068 \quad 70\% \text{ dep.} = 70\% \cdot 1000000$$

$$= 700000$$

2) Primire eleu A cf PPP.

$$\% = 891 \frac{4.420.000}{175.000.000}$$

$$371.$$

$$175.000.000. \quad w.$$

5121.

4.245 000. ✓.

3)

Primer du dot.

~~$891 = 401.$~~



$891 = \%$

401

4.420.000

500.000.

456!

3920.000.

Montant de la prime (B) &

Element	Soe B → veche	Soe f → noua
	Ce om + ce primer = val totala.	ce primer
212.	2.000.000. + 800.000 = 2.800.000	X
2812.	(500.000) + $\emptyset$ = (500.000)	X
371.	300.000 + 75.000 = 375.000	175.000.

512.	$30.000 + 805.000 = 835.000$	4.245.000.
T.A.	3.510.000.	4.420.000.
1012.	$1.000.000 + \text{of 4.}$ $1.400.000$ $= 2400.000$	3.850.000
! Prime div 1042	$\emptyset + \text{of 5}$ $280.000 = 280.000$	$\emptyset$
1068	$200.000 + \emptyset = 200.000.$	70.000.
401.	$630.000 + 0 = 630.000.$	570.000.
1071	3510.000	4420.000.

APP. 2. DIVIZ PARȚIALĂ.

2 VARIANTE $\rightarrow$ IN INTERESUL ASOC.
 $\rightarrow$ IN INTERES SOC.

Notă: soc $\Rightarrow$ soc care
se diviz. $\rightarrow$ raman
cu 30%.
(cedeză good)

soc $\Rightarrow$ soc benef. $\rightarrow$ pierd 10%.
VECHIE!!

! PPP $\Rightarrow$ ic $\Rightarrow$ VEN !!
Nu uită !! să analizezi om. cumul.

ETAPE!!

I. Det. ANetcl = CP.

Element	α	β
• 1012.	5500 000.	1 000 000.
+ 1068.	100. 000.	200 000.
= ANet/ctf (CP)	5600 000	1 200 000
• NR _{oct}	10. 000	5 000
• $UN = \frac{CS}{NR_{oct}}$	$\frac{5500\ 000}{10\ 000} = 550.$	$\frac{1\ 000\ 000}{5\ 000} = 200\ le/ct$
• $UC = \frac{ANet/ctf}{NR_{oct}}$	$\frac{5600\ 000}{10\ 000} = 560\ le/ct$	$\frac{1\ 200\ 000}{5\ 000} = 240\ le/ct$

Obs!!!

A Net off 2

5600 000 lei

10 000 oct

30% → 10 mare la 2

$$30\% \cdot 5600\ 000 = 1680\ 000\ \text{lei}$$

$$30\% \cdot 10\ 000 = 3\ 000\ \text{oct.}$$

70% ^{cedego}  veche.

$$70\% \cdot 5600\ 000 = 3\ 920\ 000$$

$$70\% \cdot 10\ 000 = 7\ 000\ \text{oct}$$

$$\textcircled{2}. RS = \frac{VC_{\cancel{L}}}{VC_{\beta}} = \frac{560}{240} = \frac{56}{24}$$

$$\textcircled{3}. NR\ de\ oct\ ce\ ts\ eu\ \beta = RS * NR\ oct\ ce\ revine\ \beta.$$

$$= \frac{56}{24} * 7\ 000 =$$

$$= \underline{\underline{16.333.}}$$

$$\begin{aligned} \textcircled{4} \cdot T_{CS} \beta &= \frac{NR_{\text{od} \alpha \beta}}{\text{ou } \beta} \times \frac{VN}{\beta} \\ &= 16333 \text{ od} \cdot 200 \text{ k.} \\ &= 3.266.600. \end{aligned}$$

$$\begin{aligned} \textcircled{5} \cdot \text{Primo} &= \frac{ANet \alpha \beta}{\text{ce revine} \text{ lei } \beta} - T_{CS} \beta \\ &= 3.920.000 - 3.266.600 \\ &= 653.400. \end{aligned}$$

$$\textcircled{6} \text{ P.P.P} \rightarrow \text{cu titlu de exemplu.}$$

6.1 Propuneri.

212 $\rightarrow$ preia β .

371 $\rightarrow$ preparati'onal.

401 $\rightarrow$ doar 100.000 preia β .

512 $\Rightarrow$ eu f. de rest.

6.2. income PPP.

Slu'ci

Valu' β .

Oss!!
Kpatal primit β

70% = AM/CHL
= 70% $\cdot$ 5600.000
= 3.920.000

• A 212.

! $VEN = VB - Am.$

• $Vi = 100000$

— $Am = (200000)$

$$= VN = 800.000$$

• 371.

$$P/\% 250.000 = 175.000.$$

• 401.

$$(100.000)$$

• 512.

Ce am primit?

$$\begin{array}{r} \bullet \text{ credin\cira } 800.000 \\ + \text{ Hf } 175.000 \\ + f_2 (100.000) \end{array}$$

$$875.000.$$

Restul sus f. de. foni
a 512.

$$\bullet 3.920.000 -$$

$$875.000$$

$$\hline 3.045.000.$$

7. cfs.

7.1. $\alpha \rightarrow$ cedep %.

Vor 1. besprindere in interest actionari

1. ANNUAL CPr.

$$\% = 456$$

1012.

1068

ANNUAL
CPr. = 3.920.000

$$7\% \cdot 5500.000 = 3850.000$$

$$7\% \cdot 100.000 = 7.000$$

②. Transfer elem de Achv.

②.1. Anulare omnia.

$$2812 = 212. \quad 200.000.$$

②.2. Transfer elem A.

$$892 = \cdot / . \quad \underline{4.020.000.}$$

$$212. \quad 800.000. \text{ ucN!}$$

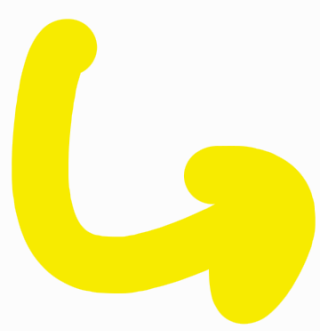
$$371. \quad 175.000.$$

$$514. \quad 3.045.000$$

(Restul)

③ Transfer loturi:

$$\begin{array}{l} \% = 892 \underline{4020.000.} \\ \text{kol.} \quad 100.000 \end{array}$$



456

3920.000.

Vol. 2

Desprindere in interesul.
soc.

1

Primita tat de participare (26%).

$$261 = 892.$$

A Net. 2
ce revine lui
p.
3920000.

pt. Transfer A, Dobru
ing identica cu var 1.

2. Transfer A.

2.1 Annual om.

$$2812 = 212 \cdot 200.000.$$

2.2 Transfer A.

$$\begin{array}{rcl} 892 & = & \% \cdot \frac{4020000}{800000 \text{ veh.}} \\ & & 371. \quad 175000 \\ & & 514. \quad 3.045000 \end{array}$$

3. Transfer label?

1
0

$$401 = 892 \cdot 100.000.$$

D	892	C.
(2.2) 4.020.000.	1) 3920.000.	
	3) 100 000	

(4.2) Cost. à p. roche 70%.

① Moyenne CS. et 4.1cs.
et 5. prime

ANet ce revine p. !
456 = 7. 3920.000.

1012. et 4: 3266.600.
1042 et 5: 653.400.

② Prime & f. PPP.

$$\% = 891 - \frac{4.020.000}{}$$

212.

VEN. 80000

371.

17500

514

3.045.000

③ Prime tot:

$$891 = \%$$

401

$$\frac{4020.000}{}$$

100.000

456.

3920.000

Balant depō div.

vorl. in int. schen x/lr.

Stent	$ce_{am\ out} - ce_{cedz} = vol. \text{ f. amote.}$	$ce_{am} + ce_{primox} = vol. \text{ f. st.}$
212.	$1.000.000 - 2.1. \begin{matrix} 200.000. \\ - 2.2. \\ 800.000. \end{matrix} = \emptyset$	$2.000.000 + 800.000 = 2800.000.$
2812.	$(200.000) - \overset{2-1}{(200.000)} = \emptyset$	$(500.000) + \emptyset = (500.000)$
371.	$250.000 - 175.000 = 75.000.$	$300.000 + 175.000 = 475.000$
5124.	$5050.000 - 3.045.000 = 2.005.000.$	$30.000 + 3.045.000 = 3.075.000$
TA	$2080.000.$	$5.850.000.$
1012.	$5500.000 - 3850.000 = 1.650.000.$	$1000.000 + \text{et} 3266.600 = 4.266.600$

Prime

et 1042

ϕ

$\phi + et5 = 653400 = 653400$

- 1068.	$100.000 - 70.000 = 30.000.$	$200.000 + \phi = 200.000.$
---------	------------------------------	-----------------------------

• 401.	$500.000 - 100.000 = 400.000$	$630.000 + 100.000 = 730.000$
--------	-------------------------------	-------------------------------

reptat

2.080.000,

5850.000,

Vol-2. in int. noc.

elect

2

3

• 212.

$1000.000 - 200.000$ $- 800.000$ ϕ

$2000.000 +$ 800.000 $2800.000.$
--

- 2812

$$(200.000) - (200.000) = \phi$$

$$(500.000) + \phi = (500.000)$$

Tithuni
policy
of 2011.

$$\phi + 392000 = 392000$$

X

371

$$250.000 - 175000 = 75000$$

$$300000 + 175000 = 475000$$

512

$$5050.000 - 3045000 = 2005000$$

$$30.000 + 3.045000 = 3.075000$$

TA

$$6.000.000$$

$$5.850.000$$

.CS.

$$5500.000 - \phi = 5500.000$$

$$1000.000 + 4.$$

$$4.266.600$$

Price	X	est = 653.400
Alt reg.	100.000 - ϕ = 100.000.	200.000 + ϕ = 200.000.
hol.	500.000 - 100.000 = 400.000	630.000 + 100.000 = 730.000
Profit	600.000	5850.000

Ap. 3. Meth Eval globale.

↳ diviz TOTAL

Volatu: $\alpha \Rightarrow$ roc car se divizează

$\beta \Rightarrow$ benef, urche $\rightarrow 30\%$

$\gamma \Rightarrow$ benef, NOUA $\rightarrow 70\%$

Top. eval:

α : + 500.000 clodini
+ 200 000 f. cour.

β : + 100.000 n.f.

ETAPE :

①. Net.

$$\text{Vol. globale} = \text{ANet cfs.} \pm \Delta f \text{ evol.} \\ (\text{CP})$$

Element	α	β
• 10/2.	5500.000.	1000 000
+ 1068.	100.000.	200 000
= ANet cfs	5600 000.	1.200.000
$\pm \Delta f \text{ evol.}$		
* clodini	+ 500 000	/
* f com	+ 200 000.	x

$\times$ m f	$\times$	$+ 100\ 000$
$= \text{vol global}$	6.300.000	1 300.000
$\bullet \text{ NR oct}$	10.000	5 000
$\bullet \text{ VN} = \frac{\text{CG}}{\text{NR oct}}$	$\frac{5\ 500\ 000}{10\ 000}$ $= 550 \text{ lei/oct}$	$\frac{1\ 000\ 000}{5\ 000}$ $= 200 \text{ lei/oct}$
$\bullet \text{ VC} = \frac{\text{Vg}}{\text{NR oct}}$	$\frac{6\ 300\ 000}{10.000}$ $= 630 \text{ lei/oct}$	$\frac{1\ 300\ 000}{5\ 000}$ $= 260 \text{ lei/oct}$

Atte!!
 $\hookrightarrow$ vol global 2

$\beta: 30\%$, vedere
 $30\% \cdot 6\ 300.000 = 1.890.000$

6.300 000 lei
10.000 act

$$30\% \cdot 10\,000 = 3000 \text{ act}$$

8: 70%; NOVA.

$$70\% \cdot 6300.000 = 4410\,000$$

$$70\% \cdot 10\,000 = 7000 \text{ act.}$$

$$\textcircled{2}. RS = \frac{VC_{\alpha}}{VC_p} = \frac{63\phi}{26\phi} = \frac{63}{26}$$

$$\textcircled{3}. NR_{\text{act}}_{\text{ce fl curs } \beta} = RS \cdot NR_{\text{act } \alpha}_{\text{ce prin lei } p}$$
$$= \frac{63}{26} \cdot 3000 \text{ act}$$

$$= 7269 \text{ oct}$$

$$\textcircled{4} P_{CS\beta} = \frac{NR_{\text{oct}}}{\alpha H_{\text{ew.}\beta}} \times V_{N\beta}$$

$$= 7269 \times 200 \text{ oct}$$

$$= 1453.800 \text{ lei}$$

$$\textcircled{5} P_{\text{ima de}} = V_{g\text{L}} - P_{CS\beta}$$

$$= 1890000 - 1453800$$

$$= 436200.$$

⑥ P.P.P $\rightarrow$ cu tit de exemplu.
 $\hookrightarrow$ în valori juste:

212 $\rightarrow$ meia β .
 207 $\rightarrow$ meia γ .

311 $\rightarrow$ proportional.

101 $\rightarrow$ meia β .
 114 $\rightarrow$ rest γ de rest.

6.2 Intocmire PPP! elem A, Dot
 de lei $\alpha \rightarrow$ valori juste.

<u>Σ leu</u>	<u>roc β</u>	<u>roc γ</u>

~~Apartel primit.~~

1 890 000.

4 410.000

• 212.

!! VCN.

..

$$\begin{aligned} \bullet \text{VB} &= 100000 \\ - \text{Am} &= (20000) \end{aligned}$$

$$\hline = \text{VN} = 80000$$

$$+ \text{Def} \quad 500000$$

ewl

$$\hline = \text{Vg} = 1.300000.$$

x

• 207. !!

x

200.000.

• 371.

$$\begin{aligned} 30\% \cdot 250000 \\ = 75000. \end{aligned}$$

$$\begin{aligned} 70\% \cdot 250000 \\ = 175000. \end{aligned}$$

• 401.

(500.000.)

x

5121.

Cost per unit?

$$\begin{aligned} & \bullet \text{ cost: } 1300.000. \\ & + \text{MF: } 75.000 \\ & + F_2 \quad (500.000) \end{aligned}$$

$$= 875.000.$$

$$\begin{aligned} \text{Sold} &= 1890.000 \\ 5121 &- 875.000 \\ \hline &= 1.015.000. \end{aligned}$$

Cost per unit

$$\begin{aligned} & \bullet \text{ cost } 200.000 \\ & + \text{MF: } 175.000 \\ \hline & 375.000. \end{aligned}$$

Sold of 514

$$\begin{aligned} & \bullet 4.410.000 \\ & - 375.000 \\ \hline & = 4.035.000. \end{aligned}$$

7. off

7.1

bc. 2 → cedep part.
!! 77th globe !!

①. Iny creanta:

a) loti de pets.

$$461 \text{ (5)} = 7583.2390.000.$$

Vol. ct. 7583 = vol ct a
ochr. idmhf ± mf
din bilant evol.

= • lodireo VCN ⇒ 800.000

+ mf ⇒ 75000.

+ disp ⇒ 1.015000.

+ P_{val. dad} ⇒ + 500000.

$$\Rightarrow \text{valat } 7583 = 2390.000.$$

b) ing creata pe zi de fe.

$$461 / \text{fe} = 7583. \quad 4.410.000.$$

$$\bullet \text{ mif} = 175.000$$

$$+ \text{ boni} = 4.035.000$$

$$+ \text{ T f. au} = \frac{200.000}{4.410.000.}$$

↳ Inf. evol.

2 Transfer ochr:

2.1 Anulez omolez.

$$2812 = 212. 200.000.$$

2.2 Transfer (Debit to credit)

$$6583 = \frac{6,100,000}{\%}$$

$$212 \quad 800,000 \text{ VCH}$$

$$3\% \quad 250,000$$

$$5121 \quad 5,050,000$$

③ in hand at VCH.

$$121 = 6583 \cdot 6100,000$$

$$\% = 121 \quad \frac{6,800,000}{\%}$$

$$7583\beta$$

$$7583\beta$$

$$2,390,000$$

$$4,410,000$$

$$\text{Sold at } 121 = V - CH$$

$$= 6,800,000 - 6,100,000$$

$$= + 700,000$$



as!!! Sold ct = Suma dif din
121 evoluire

$$\begin{array}{r} + 500.000 \text{ laoluni} \\ + 200.000 + \text{cei} \\ \hline = + 700.000. \end{array}$$

④. Transfer dot:

$$401 = 4613 \quad 500.000.$$

⑤. A nubre qpr:

$$\% = 456$$

Vf. aluzi
6.300.000.0

1012.

1068.

5500.000-

100 000.

!

121.

700.000.

6) inchiid ct 461 del. cu
456 decant.
pt vf.

456 = 461. 6300.000.

7.2. ct's la noc β m' gl.

noc. β	VECHIE 30%.	noc gl noua. 70%.

① MAY RARE CP.
et. 4 TCS
et 5 prima.

$$456 = \% \frac{1\,890\,000}{!}$$

et 4 1012 1453.800

et 5 1042 436 200.

①. CONSTITUIRE
↳ proportional.

$$456 = \% \frac{4410.000}{!}$$

$$1012 \quad 70\% \cdot 5500000 = 3850.000$$

$$1068 \quad 70\% \cdot 100.000 = 70.000.$$

$$!! \quad 117. \quad 70\% \cdot 700.000 = 490.000$$

② Primit A

cf. P.P.P → valori juste

$$\% = 456 \frac{2.390\,000}{!}$$

212

1300 000

371

75 000.

512.

1 015 000.

② Primit A.

$$\% = 456 \frac{4410.000}{!}$$

207

200 000

371

175 000.

512.

4025 000.

3. Prelu Sol.

X.

$$456 = 401.500000.$$

Ap. 4 !!! Metu. Ev. globol.

DIVIZ. PARȚIALA.

2 var → int. ochimorib. (se onulea
copilului)
→ int. roc. (se ecut. ht de
porh'upare).

Notat:

roc 2: roc. core oc diviz.

⇒ mmare cu 30%.

acc p : acc benef uchi $\Rightarrow$ tot.

cf. Report ev :

α : + 500.000 dollari
+ 200.000 f.cen.

ρ : + 100.000 mf.

ETAPPE : Det. Vg. = X Net cl ± Dif
eval.

Σ ben	α	β .
• CS. + 1068.	5500.000 100.000.	1.000.000 200.000
= CP.	5600.000	1200.000

± diff ev		
→ clodini	+ 500.000.	
→ fcou	+ 200.000.	
→ m.f	X	+ 100.000.
Vg	6 300 000	1 300.000.
NRock	10 000	5 000.
$V_N = \frac{CS}{N_{Rock}}$	$\frac{5500.000}{10.000}$ $= 550. \text{ lei/at}$	$\frac{1\ 000.000}{5.000}$ $= 200. \text{ lei/at}$
$V_C = \frac{V_g}{N_{Rock}}$	$\frac{6300.000}{10.000} \approx 630$	$\frac{1\ 300.000}{5000}$ $= 260.$

obs!!

Vg L
6300.00 lei
10.000 oct

30% → 10000 L.

$$30\% \cdot 6300.00 = 1.890.000.$$

$$30\% \cdot 10.000 = 3000.000$$

10% → p → reche

$$10\% \cdot 6300.00 = 630.000$$

7.000 oct

$$2) \quad RS = \frac{VC_L}{VC_p} = \frac{630}{260} = \frac{63}{26}.$$

$$3) \quad NR_{oct. \text{ de } p} = RS \cdot NR_{oct. \text{ de } p_{min}}$$

$$= \frac{63}{26} \cdot 7000 =$$

$$= 16.962 \text{ oct.}$$

$$\begin{aligned} \textcircled{4} \quad T_{CS\beta} &= NR_{oct} \cdot \frac{ce}{\text{hours}\beta} \cdot VN\beta \\ &= 16.962 \cdot 200 \\ &= 3.392.400. \end{aligned}$$

$$\textcircled{5} \quad Prima_{deviz} = \frac{V_g \cdot 2}{ce_{revine\beta}} - T_{CS\beta}.$$

$$\begin{aligned} &= 4410.000 - 3.392.400 \\ &= 1.017.600. \end{aligned}$$

$$\textcircled{6} \quad PPP.$$

(6.1) Propuneri:

212 → preia β .

207 → preia β .

371 → cumpara la α .

401 → proportional

514 → sau f de RET.

(6.2) inloc. ??? → A, pot mac
2 ce revin lui β
la vol juste.

Elemente.	Valori
Aportul primit.	4 410.000.

! cl 212.

$$\begin{array}{r} \bullet VB = 1000000 \\ -Am \quad (200000) \end{array}$$

$$\begin{array}{r} = VN \quad 800000 \\ + bf. \quad 500000. \end{array}$$

$$Vy = 1300.000$$

! 207.

$$+ 200.000.$$

401.

$$\begin{array}{r} 70\% \cdot 500000 \\ = 350.000. \end{array}$$

514.

ce are present?

$$\begin{array}{r} clod! \quad 1300000 \\ + fcor \quad 200.000 \\ + f2 \quad (350.000) \\ \hline 1.850.000 \end{array}$$

$$\begin{array}{r} \text{Sold at} = 4410 \text{ 000} \\ \text{514} \quad - 1150 \text{ 000} \\ \hline = 3.260 \text{ 000.} \end{array}$$

7. c/s:

7.1 c/s to noc 2.

V1 INT. ACTIONAZIOLOR

V2 INT. SOC.

①. Ig. creonteri

$$\frac{461}{p} = 7583.476000$$

Vol at 7583 =

• 212 → ven 800.000

to fel.

$$\begin{array}{r}
 + 514 \rightarrow 326000 \\
 + 1212 \quad + 590000 \\
 + 1204 \quad + 200000 \\
 \hline
 476000
 \end{array}$$

2) 100% Achre.

2.1 Anulom Am Cum.

$$2812 = 212 \quad 200000$$

2.2 100%

$$6583 = \% \quad \frac{406000}{212 \quad 80000}$$

$$514 \quad 326000$$

— to bel —

③ indid. v/ch.

$$121 = 6583 \quad 4060.000$$

$$7583 = 121 \quad 4760.000.$$

$$\begin{aligned} \text{Std } 121 &= V - CH \\ &= + 700 \text{ 000} \end{aligned}$$

Cher de
control:

Std of 121 Surco def

din evol:

+ 500.000 electri

+ 200 000 fuel

$$= + 700 \text{ 000}.$$

u - 60 fel 2

4) Traff Dot

$$401 = 461 \text{ } 35000$$

- lo fel -

5). ANULAM CPR.
v₂ ce revin/ A.

$$\% = 456 \xrightarrow{441000}$$

1012

$$\% : 550000 \\ = 3.850000$$

1068

$$\% : 100000 \\ = 70000.$$

124

$$\% : 70000 \\ = 490000$$

5). PRIMIRE
TITLURI

v₈.

$$261 = 461 \\ 441000.$$

6) Reg. (inchiid) at
do or in dot



$$456 = 461 \times 4410.000.$$

D	461	C
1) 4760000.		2) 350000.
		ΣD: 4410.000.

7.2) als 60 beten → veche.

① MAYORARE Capital.

et 4 } y La revine
et 5 }

$$456 = \% \quad \underline{441000.}$$

$$1012 \text{ of } 4 \quad 3.392400.$$

$$1042 \text{ of } 5. \quad 1017600.$$

2) Prelim A of PPP $\rightarrow$ vol just.

$$\% = 456$$

$$\underline{476000.}$$

$$212$$

$$1.300.000.$$

$$207$$

$$200.000.$$

$$5124$$

$$326000.$$

3) Prelim Dot.

$$456 = 401 \quad 350000.$$