

CRITÉRIO: Custo Médio

$$Si_{Pcf} = 1000 \left\{ \begin{array}{l} MP: 80\% \text{ — } 10.000\text{€} \\ MOD: 50\% \text{ — } 5.000\text{€} \\ GGF: 30\% \text{ — } 3.000\text{€} \end{array} \right.$$

$$sf_{Pcf} = 5.000 \left\{ \begin{array}{l} MP: 100\% \\ MOD: 50\% \\ GGF: 20\% \end{array} \right.$$

Vendas: 80.000 un

Gastos Período

$$MP = 200.000\text{€}$$

$$MOD = 141.250\text{€}$$

$$GGF = 93.000\text{€}$$

$$Si_{PA} = 5000$$

$$sf_{PA} = 20.000$$

Prod. Acabados	
Si PA	Vendas
PT	sf PA

$$PT = \text{Vendas} + sf_{PA} - Si_{PA}$$

$$PT = 80000 + 20000 - 5000$$

$$PT = 95.000$$

Produção	
Si _{Pcf}	PT
Pe	sf _{Pcf}

$$Pe = PT + sf_{Pcf} - Si_{Pcf}$$

cálculo das produções efetivas

MP

$$Pe = 95000 + 5000 \times 1 - 1000 \times 0,8 = 99.200$$

MOD

$$Pe = 95000 + 5000 \times 0,5 - 1000 \times 0,5 = 97.000$$

GGF

$$Pe = 95000 + 5000 \times 0,2 - 1000 \times 0,3 = 95.700$$

cálculo dos custos unitários

MP

$$\begin{array}{rcl} Si & \text{—} & 1000 & \text{—} & 10.000\text{€} \\ Pe & \text{—} & 99.200 & \text{—} & 200.000\text{€} \\ & & \underline{100.200} & & \underline{210.000\text{€}} \end{array}$$

$$e.\text{unit} = \frac{210.000\text{€}}{100.200} = 2,10\text{€}$$

MOD

$$\begin{array}{rcl} Si & \text{—} & 1000 & \text{—} & 5.000\text{€} \\ Pe & \text{—} & 97000 & \text{—} & 141.250\text{€} \\ & & \underline{98.000} & & \underline{146.250\text{€}} \end{array}$$

$$e.\text{unit} = \frac{146.250\text{€}}{98000} = 1,5\text{€}$$

GGF

$$\begin{array}{rcl} Si & \text{—} & 1000 & \text{—} & 3.000\text{€} \\ Pe & \text{—} & 95.700 & \text{—} & 93.000\text{€} \\ & & \underline{96.700} & & \underline{96.000\text{€}} \end{array}$$

$$e.\text{unit} = \frac{96.000\text{€}}{96.700} = 1\text{€}$$

$$sf_{Pcf} = 5000 (2,1\text{€} \times 1) + (1,5\text{€} \times 0,5) + (1 \times 0,2)$$

$$sf_{Pcf} = 15.250\text{€}$$