

Q30

Dados enunciado

$$P_R = 800 \text{ unidades}$$

$$P_m = 1000 \text{ unidades}$$

$$Q_V = 740 \text{ unidades}$$

$$C_{\text{ind. V}} = 2000 \text{ €/unidade}$$

$$C_{\text{ind. f}} = 1045000 \text{ €}$$

$$G_{\text{ind. V}} = 100 \text{ €/unidade}$$

$$G_{\text{ind. f}} = 300.000 \text{ €}$$

$$E_{\text{PV}}(\text{SCT}) = 60.000 \text{ €}$$

$$E_{\text{PV}}(\text{SCR}) = 44.000 \text{ €}$$

$$G_{\text{PV}}(\text{SCR}) = 40.000 \text{ €}$$

$$P_V = 4200 \text{ €}$$

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RAI

SCT e SCR

Hipóteses

a) 875 €

b) 1.255 €

c) 957 €

d) 1.028 €

Resolução:

$$C_{\text{PA}} = G_{\text{PV}} + C_V - E_{\text{PV}}$$

$$\text{SCT} \Rightarrow C_{\text{PA}} = C_V + C_F$$

$$C_{\text{PA}} = \underbrace{60.000}_{E_{\text{PV}}} + \underbrace{(2000 \times 800)}_{C_V \times P_R} + \underbrace{1045.000}_{C_F} = 2075.000$$

$$C_{\text{PA unitário}} = \frac{2075.000}{800} = 3.381,25$$

$$\text{SCR} \Rightarrow C_{\text{PA}} = \left[C_V + C_F \times \frac{P_R}{P_m} \right]$$

$$C_{\text{PA}} = \underbrace{44.000}_{G_{\text{PV}}} + \underbrace{(2000 \times 800)}_{C_V} + \underbrace{1045.000}_{C_F} \times \left(\frac{800}{1000} \right) = 2.480.000$$

$$C_{\text{PA unitário}} = \frac{2480.000}{800} = 3.100$$

$$\text{SCT} \Rightarrow \text{RAI} = \underbrace{(740 \times 4200)}_{Q_V \times P_V} - \underbrace{(740 \times 3381,25)}_{Q_V \times C_{\text{PA unit}} - \underbrace{(740 \times 100)}_{G_{\text{ind. V}}}} - \underbrace{300.000}_{G_{\text{ind. f}}}$$

$$\text{RAI} = 231.875$$

$$\text{SCR} \Rightarrow \text{RAI} = \underbrace{(740 \times 4200)}_{Q_V \times P_V} - \underbrace{(740 \times 3100)}_{Q_V \times C_{\text{PA unit}}} - \underbrace{(1045.000 \times 20\%)}_{C_F \times \text{imprudência}} - \underbrace{(740 \times 100)}_{G_{\text{ind. V}}} - \underbrace{300.000}_{G_{\text{ind. f}}}$$

$$\text{RAI} = 231.000$$

