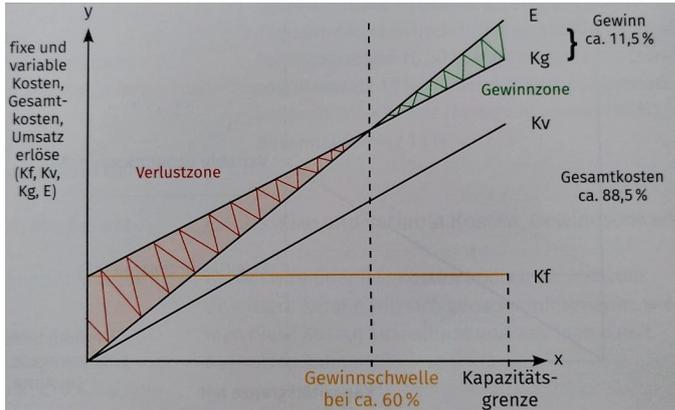


# Break-Even-Point / Gewinnschwelle

- Punkt ab dem der Gesamtumsatz die Gesamtkosten deckt
- Grundsätzliche Fragen:
  - Wie viele Teile von einem Produkt müssen produziert und abgesetzt werden, damit die Kosten gedeckt sind?
  - Wie viel Umsatz muss gemacht werden, um die Kosten zu decken?
- Berechnungsarten

<h2>Grafische Bestimmung</h2>	
<p>E = Erlöse          Kg = Gesamtkosten (variable Kosten + fixe Kosten)          Kv = variable Kosten          Kf = fixe Kosten</p>	 <p>The chart illustrates the relationship between revenue (E) and costs (Kg, Kv, Kf) against quantity (x). The revenue line (E) starts at the origin. The total cost line (Kg) starts at the fixed cost (Kf) on the y-axis and increases linearly. The variable cost line (Kv) also starts at the origin and increases linearly. The break-even point is where E = Kg, occurring at approximately 60% of the capacity limit. The area to the left of this point is labeled 'Verlustzone' (loss zone), and the area to the right is 'Gewinnzone' (profit zone). The profit margin is indicated as approximately 11.5%, and the total cost percentage is approximately 88.5%.</p>
<h2>algebraische Bestimmung</h2>	
<p>E = Erlöse          Kg = Gesamtkosten          e = Erlöse pro Stück          Kf = fixe Kosten          kv = variable Stückkosten          x = Stückzahl</p>	$E = Kg$ $x * e = Kf + x * kv \quad   - (x * kv)$ $(x * e) - (x * kv) = Kf$ $x * (e - kv) = Kf$ $x = Kf / (e - kv)$

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