

TOUS les calculs de BAC Pro Commerce :

Exercices :

Pourcentage des parts : $\text{Chiffre des ventes} \div 1000$
 (somme totale)

Pourcentage d'exploitation : $(\text{Chiffre d'affaires} - \text{Valeur des achats}) \div 100$
 (valeur de départ)

Calculs de prix :

Prix HT	Prix TTC	Prix HT	Prix TTC	Marge	Taux de marge	Taux de marge	Coefficient multiplicateur
$\text{Prix HT} \times (1 + \text{Tg des charges})$	$\text{Prix TTC} \div (1 + \text{Tg des charges})$	$\text{Prix HT} \times (1 + \text{Tg des Parts})$	$\text{Prix TTC} \div (1 + \text{Tg des Parts})$	$\text{Prix TTC} - \text{Prix HT}$	$\frac{\text{Marge}}{\text{Prix HT}}$	$\frac{\text{Marge}}{\text{Prix TTC}}$	$\frac{1000}{100 - \text{Tg des Parts}}$
$\text{Prix TTC} \div \text{Coef}$	$\text{Prix HT} \times \text{Marge}$	$\text{Prix HT} \times \text{Coef}$	$\text{Prix TTC} \div \text{Coef}$				
$\text{Prix HT} \div (1 + \text{Tg des charges})$	$\text{Prix TTC} \times (1 + \text{Tg des charges})$						

Gestion des stocks :

Coût moyen unitaire Pondéré (CMUP) :

CMUP après chaque entrée = $\frac{\text{Valeurs des entrées} + \text{Valeurs des stocks}}{\text{Quantité des entrées} + \text{Quantité des stocks}}$

CMUP au début période =

$\frac{\text{Valeur entrée 1} + \text{valeur entrée 2} + \dots + \text{Valeur entrée n} + \text{Valeur des stocks}}{\text{Quantité entrée 1} + \text{Quantité entrée 2} + \dots + \text{Quantité entrée n} + \text{Quantité des stocks}}$

Animervendre Bac Pro Commerce Activitas Thamatiques

**Francine Coudray, Marie-Christine
Delattre, Caroline Doublet**



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