

## WHAT THE COMPANY PRODUCES AND SELLS

*Live your adventure* is a company dedicated to active tourism activities, created on January 1<sup>st</sup> 2011. Total services provided are 1.800. Selling Price includes a 35% margin over cost. They collected everything.

CONCEPT	COLLECTION	PAYMENT	INCOME	EXPENSE	PRODUCT	COST
Materials		218.000€		298.000€		298.000€
Salaries		216.200€		215.200€		215.200€
Financial interest		3.000€		3.000€		3.000€
Marketing		15.000€		15.000€		15.000€
Corporate capital cost						400€
Legal depreciation				7.450€		7.450€
Over the law depreciation						1.862,50€

**1º) Calculate cost price (fill in the formula and calculate)**

$$\text{Cost price} = \frac{\text{Total Costs}}{\text{number ud produced}}$$

$$\text{Cost price} = \text{_____} =$$

**2º) Calculate selling price (fill in the formula and calculate)**

$$\text{Selling pice} = \text{cost price} + \text{margin}$$

$$\text{Selling pice} = \text{_____} + (\text{___} \times \text{___}) = \text{_____}$$

**3º) Calculate sales income and sales collection (fill in the formula and calculate)**

$$\text{Sales income} = n^{\circ} \text{ ud. sold} \times \text{selling price}$$

$$\text{Sales income} = (\text{_____} \times \text{_____}) = \text{_____}$$

$$\text{Sales collection} = \text{Income sales} \times \% \text{ collected}$$

$$\text{Sales collection} = \text{_____} \times \text{_____} = \text{_____}$$

**4º) Calculate production value (fill in the formula and calculate)**

$$\begin{aligned} \text{Production} &= \text{Sales income} \\ &+ (n^{\circ} \text{ ud. produced} - n^{\circ} \text{ ud. sold}) \times \text{cost price} \end{aligned}$$

$$\text{Production} \text{ _____} + (\text{_____} - \text{_____}) \times \text{_____}$$

$$\text{Production} = \text{_____}$$

**Complete the table:**

CONCEPT	COLLECTION	PAYMENT	INCOME	EXPENSE	PRODUCT	COST
Sales						
Production						