اﻟﻤﺮﻛﺰ اﻟﺠﺎﻣﻌﻲ ﻋﺒﺪ اﻟﺤﻔﯿﻆ ﺑﻮاﻟﺼﻮف ﻣﯿﻠﺔ

ﻣﻌﮭﺪ اﻟﻌﻠﻮم اﻻﻗﺘﺼﺎدﯾﺔ ، اﻟﺘﺠﺎرﯾﺔ وﻋﻠﻮم اﻟﺘﺴﯿﯿﺮ

اﻟﺴﻨﺔ اﻟﺜﺎﻟﺜﺔ إدارة مالية / اﻟﺴﺪاﺳﻲ السادس

*اﻟﺴﻠﺴﻠﺔ رﻗﻢ 1 ﻓﻲ ﻣﺎدة اﻟﻤﻮازﻧﺔ اﻟﺘﻘﺪﯾﺮﯾﺔ : اﻟﻤواﺰاﻧﺔ اﻟﺘﻘﺪﯾﺮﯾﺔ ﻟﻠﻤﺒﯿﻌﺎت*

*اﻟﻤﺜﺎل اﻷول*: ﻟﺘﻜﻦ اﻟﺴﻠﺴﻠﺔ اﻟﺘﺎﻟﯿﺔ اﻟﺘﻲ ﺗﻤﺜﻞ ﻣﺒﯿﻌﺎت اﻷﺷﮭﺮ اﻟﺜﻤﺎﻧﯿﺔ اﻷﺧﯿﺮة ﻣﻦ اﻟﻤﻨﺘﻮج(ع):

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **اﻟﻔﺘﺮات (اﻷﺷﮭﺮ)** | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| **اﻟﻤﺒﯿﻌﺎت** | 400 | 510 | 630 | 700 | 720 | 800 | 860 | 940 |

**اﻟﻤﻄﻠﻮب :-** اﯾﺠﺎد ﻣﻌﺎدﻟﺔ ﺧﻂ اﻻﺗﺠﺎه اﻟﻌﺎم.- ﺣﺴﺎب ﻣﻌﺎﻣﻞ اﻻرﺗﺒﺎط ﻣﻊ اﻟﺘﻌﻠﯿﻖ ﻋﻠﯿﮫ.- ﺗﻘﺪﯾﺮ ﻣﺒﯿﻌﺎت اﻟﺸﮭﺮ 9 و .12

*اﻟﻤﺜﺎل اﻟﺜﺎﻧﻲ****:***ﯾﺮﯾﺪ ﻣﺪﯾﺮ ﺗﺠﺎري ﺗﺤﻠﯿﻞ ﻧﺘﺎﺋﺞ اﻟﺴﻨﺔ اﻟﻤﺎﺿﯿﺔ و اﻟﺘﻲ ﻛﺎﻧﺖ ﻛﺎﻟﺘﺎﻟﻲ:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **اﻟﻘﻄﺎﻋﺎت** | 1 | 2 | 3 | 4 | 5 | 6 |
| **اﻟﻤﺒﯿﻌﺎﺗ ﺄﻟﻒ وﺣﺪة** | 51 | 83 | 58 | 32 | 105 | 31 |
| **ﻛﻠﻔﺔ اﻹﺷﮭﺎرأﻟﻒ دﯾﻨﺎر** | 210 | 260 | 190 | 180 | 260 | 100 |
| **ﻋﺪد ﻧﻘﺎط اﻟﺒﯿﻊ** | 170 | 260 | 190 | 120 | 350 | 92 |

**اﻟﻤﻄﻠﻮب:** ﻣﺎ ھﻮ اﻟﻤﻌﺎﻣﻞ أو اﻟﻤﺘﻐﯿﺮ اﻷﻛﺜﺮﺗﺄﺛﯿﺮا ﻓﻲ اﻟﻤﺒﯿﻌﺎت.

*اﻟﻤﺜﺎل اﻟﺜﺎﻟﺚ*:ﻟﺘﻜﻦ اﻟﺴﻠﺴﻠﺔ اﻟﺘﺎﻟﯿﺔ:

|  |  |  |  |
| --- | --- | --- | --- |
|  | **1999** | **2000** | **2001** |
| **ﻓﺼﻞ 1** | 26500 | 29000 | 30000 |
| **ﻓﺼﻞ 2** | 49000 | 52500 | 55000 |
| **ﻓﺼﻞ 3** | 45500 | 47000 | 49000 |
| **ﻓﺼﻞ 4** | 41000 | 45000 | 47000 |

**اﻟﻤﻄﻠﻮب:** إذا ﻋﻠﻤﺖ أن ھﺬه اﻟﻤﻌﻄﯿﺎت ﻣﻤﺜﻠﺔ ﺑﺎﻟﻤﻌﺎدﻟﺔ اﻟﺘﺎﻟﯿﺔ Y= 956.3x + 36659 ﻗﻢ ﺑﺎﻟﺘﻨﺒﺆ ﺑﻤﺒﯿﻌﺎت ﺳﻨﺔ 2002 ﺑﺎﺳﺘﺨﺪام طﺮﯾﻘﺔ اﻟﻤﻌﺎﻣﻼت اﻟﻤﻮﺳﻤﯿﺔ (اﻟﺴﻠﺴﻠﺔ اﻟﺰﻣﻨﯿﺔ)

*اﻟﻤﺜﺎل اﻟﺮاﺑﻊ:*ﯾﺒﯿﻦ اﻟﺠﺪول اﻟﺘﺎﻟﻲ اﻟﻤﺒﯿﻌﺎت اﻟﻔﺼﻠﯿﺔ ﻟﻘﻄﻊ اﻟﻜﺘﺮوﻧﯿﺔ ﺑﺂﻻف اﻟﺪوﻻرات:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| اﻟﺴﻨﻮات |  | **1991** | |  |  | **1992** | |  |  | **1993** | |  |  | **1994** | |  |
| اﻟﻔﺼﻮل | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| اﻟﻤﺒﯿﻌﺎت | 20 | 32 | 62 | 29 | 21 | 42 | 75 | 31 | 23 | 39 | 77 | 48 | 27 | 39 | 92 | 53 |

**اﻟﻤﻄﻠﻮب:** -1 ﺣﺴﺎب اﻟﻤﺘﻮﺳﻂ اﻟﻤﺘﺤﺮك ﻣﻦ اﻷﺳﺎس 3 و .4

* ﺣﺴﺎب اﻟﻤﺘﻮﺳﻂ اﻟﻤﺘﺤﺮك اﻷﺳﺎﺳﻲ ﺛﻢ ﺣﺴﺎب اﻟﻤﺒﯿﻌﺎت اﻟﺘﻘﺪﯾﺮﯾﺔ ﻟﻠﻔﺼﻞ اﻷول ﻣﻦ ﺳﻨﺔ1995

2- ﻗﻢ ﺑﺎﻟﺘﻨﺒﺆ ﺑﻤﺒﯿﻌﺎت اﻟﻔﺼﻞ اﻷول ﻣﻦ ﺳﻨﺔ 1995 ﺑﻄﺮﯾﻘﺔ اﻟﻤﺴﺢ اﻷﺳﻲ ﻋﻨﺪ ﻗﯿﻤﺔ α=0,1

***اﻟﻤﺜﺎل اﻟﺨﺎﻣﺲ*:**ﺗﻨﺘﺞ ﻣﺆﺳﺴﺔ ﺻﻨﺎﻋﯿﺔ ﺛﻼﺛﺔ أﻧﻮاع ﻣﻦ اﻟﻤﺤﺮﻛﺎت ذات أﺣﺼﻨﺔ ﻣﺨﺘﻠﻔﺔ:04أﺣﺼﻨﺔ,07أﺣﺼﻨﺔ,11ﺣﺼﺎن.

ﯾﻮزع ھﺬا اﻹﻧﺘﺎج ﻓﻲ 03 ﻣﺪن : ﻗﺴﻨﻄﯿﻨﺔ, اﻟﺠﺰاﺋﺮ و وھﺮان. ﻗﺪرت اﻟﻤﺒﯿﻌﺎت ﺧﻼل اﻟﺜﻼﺛﻲ اﻷول ﻟﺴﻨﺔ 2005 ﻗﯿﺎﺳﺎ ﺑﺎﻟﻤﺒﯿﻌﺎت

اﻟﻤﺘﻮﻗﻌﺔ ﻓﻲ ﻣﺪﯾﻨﺔ ﻗﺴﻨﻄﯿﻨﺔ ﻛﻤﺎ ﯾﻠﻲ: ﻗﺴﻨﻄﯿﻨﺔ 04 ﺣﺼﺺ, اﻟﺠﺰاﺋﺮ 03ﺣﺼﺺ, وھﺮان 02 ﺣﺼﺺ ﻟﻸﻧﻮاع اﻟﺜﻼﺛﺔ ﻣﻦ اﻟﻤﺤﺮﻛﺎت.

ﻛﻤﯿﺔ اﻟﻤﺒﯿﻌﺎت اﻟﻤﺘﻮﻗﻌﺔ ﻓﻲ ﻣﺪﯾﻨﺔ ﻗﺴﻨﻄﯿﻨﺔ ھﻲ :

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | اﻷﺷﮭﺮ | L4 |  | L7 | L11 |  |
|  | ﺟﺎﻧﻔﻲ | 150 |  | 180 | 200 |  |
|  | ﻓﯿﻔﺮي | 160 |  | 210 | 250 |  |
|  | ﻣﺎرس | 190 |  | 230 | 270 | د.ج. |
| أﺳﻌﺎر اﻟﺒﯿﻊ ھﻲ ﻛﺎﻟﺘﺎﻟﻲ: 04 أﺣﺼﻨﺔ 10.000 = د.ج ﻟﻠﻮﺣﺪة | | | 07 أﺣﺼﻨﺔ 15.000 = د.ج ﻟﻠﻮﺣﺪة | | 11 ﺣﺼﺎن 22.000 = |

ﯾﺘﻮﻗﻊ زﯾﺎدة ﻓﻲ اﻟﻄﻠﺐ ﻋﻠﻰ ھﺬه اﻟﻤﻨﺘﺠﺎت ﺧﻼل اﻟﺜﻼﺛﻲ اﻟﺜﺎﻧﻲ (أﻓﺮﯾﻞ, ﻣﺎي, ﺟﻮان) ﻛﺎﻻﺗﻲ:ﻓﻲ ﻣﺪﯾﻨﺔ ﻗﺴﻨﻄﯿﻨﺔ %15 ﻟـ 04 أﺣﺼﻨﺔ, %10 ﻟـ 07 أﺣﺼﻨﺔ, %18 ﻟـ 11 ﺣﺼﺎن, ﻓﻲ ﻛﻞ ﺷﮭﺮ ﻗﯿﺎﺳﺎ ﺑﺎﻟﺸﮭﺮ اﻟﺬي ﯾﺴﺒﻘﮫ. أﻣﺎ ﻓﻲ ﻣﺪﯾﻨﺘﻲ اﻟﺠﺰاﺋﺮ و وھﺮان ﻓﺴﺘﻜﻮن اﻟﻤﺒﯿﻌﺎت اﻟﻤﻘﺪرة ﻓﯿﮭﺎ ﺧﻼل اﻷﺷﮭﺮ اﻟﺴﺎﺑﻘﺔ ﻗﯿﺎﺳﺎ ﺑﺎﻟﻤﺒﯿﻌﺎت اﻟﻤﺘﻮﻗﻌﺔ ﻓﻲ ﻣﺪﯾﻨﺔ ﻗﺴﻨﻄﯿﻨﺔ ﻛﻤﺎ ﯾﻠﻲ: ﻗﺴﻨﻄﯿﻨﺔ 06 ﺣﺼﺺ, اﻟﺠﺰاﺋﺮ 05ﺣﺼﺺ, وھﺮان 04 ﺣﺼﺺ

أﻣﺎ ﺑﺎﻟﻨﺴﺒﺔ ﻟﻠﺴﺪاﺳﻲ اﻟﺜﺎﻧﻲ ﻓﺎن اﻟﻤﺒﯿﻌﺎت اﻟﻤﺘﻮﻗﻌﺔ ﺗﻮزع ﻋﻠﻰ اﻷﺷﮭﺮ ﻛﺎﻻﺗﻲ:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | ﺟﻮﯾﻠﯿﺔ | أوت | ﺳﺒﺘﻤﺒﺮ | أﻛﺘﻮﺑﺮ | ﻧﻮﻓﻤﺒﺮ | دﯾﺴﻤﺒﺮ |
| 04 | أﺣﺼﻨﺔ | +2% | +3% | +5% | +7% | +9% | +10% |
| 07 | أﺣﺼﻨﺔ | +1% | +5% | +2% | +6% | +8% | +9% |
| 11 | ﺣﺼﺎن | +3% | +2% | +4% | +5% | +7% | +8% |

ھﺬه اﻟﺰﯾﺎدة ﺗﻜﻮن ﻗﯿﺎﺳﺎ ﺑﺎﻟﺸﮭﺮ اﻟﺬي ﯾﺴﺒﻘﮫ ﻟﻜﻞ ﻧﻮع ﻣﻦ اﻟﻤﺤﺮﻛﺎت.

**اﻟﻤﻄﻠﻮب**: إﻋﺪاد اﻟﻤﯿﺰاﻧﯿﺔ اﻟﺘﻘﺪﯾﺮﯾﺔ ﻟﻠﻤﺒﯿﻌﺎت ﻟﺴﻨﺔ 2005 ﻣﻮﺿﺤﺎ ﻣﻘﺪار اﻟﻤﺒﯿﻌﺎت (ﺑﺎﻟﻜﻤﯿﺎت و اﻟﻘﯿﻢ) ﻟﻜﻞ ﻧﻮع ﻣﻦ اﻟﻤﺤﺮﻛﺎت ﻓﻲ ﻛﻞ ﻣﻨﻄﻘﺔ ﻣﻦ ﻣﻨﺎطﻖ اﻟﺒﯿﻊ.

*اﻟﻤﺜﺎل اﻟﺴﺎدس:*ﻟﺪﯾﻨﺎ اﻟﻤﺒﯿﻌﺎت اﻟﺘﻘﺪﯾﺮﯾﺔ ﻟﻠﻤﻨﺘﻮﺟﯿﻦAوBﺣﺴﺐ اﻟﺠﮭﺎت ﻛﻤﺎ ﯾﻠﻲ:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| اﻟﺠﮭﺎت | اﻟﺸﺮق | اﻟﻮﺳﻂ | اﻟﻐﺮب | اﻟﺠﻨﻮب | اﻟﻤﺠﻤﻮع |
| اﻟﻤﻨﺘﻮجA | 1200 | 2500 | 800 | 1500 | 6000 |
| اﻟﻤﻨﺘﻮجB | 125 | 525 | 300 | 150 | 1100 |

أﻣﺎ ﺗﻮزﯾﻊ اﻟﻤﺒﯿﻌﺎت ﺣﺴﺐ اﻟﻔﺼﻮل ﻓﻜﺎن ﻛﻤﺎ ﯾﻠﻲ:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| اﻟﻔﺼﻮل | ﻓﺼﻞ1 | ﻓﺼﻞ2 | ﻓﺼﻞ3 | ﻓﺼﻞ4 | اﻟﻤﺠﻤﻮع |
| اﻟﻤﻨﺘﻮجA | %22 | %18 | %25 | %35 | %100 |
| اﻟﻤﻨﺘﻮجB | %20 | %35 | %30 | %15 | %100 |

* ﻗﺪ ﻛﺎن ﺳﻌﺮ اﻟﺒﯿﻊ اﻟﻤﻘﺪر ﻟﺴﻨﺔ 2003 ﻟﻠﻤﻨﺘﻮج A ھﻮ 2200 د.ج و ﻟﻠﻤﻨﺘﻮج 3200B د.ج و ﯾﻨﺨﻔﺾ ﻓﻲ ﺑﺪاﯾﺔ اﻟﻔﺼﻞ اﻟﺜﺎﻧﻲ ﺑـ % 10 (ﺳﻌﺮ اﻟﻤﻨﺘﻮج B ﻓﻘﻂ).

**اﻟﻤﻄﻠﻮب:** ﻗﻢ ﺑﺈﻋﺪاد اﻟﻤﯿﺰاﻧﯿﺔ اﻟﺘﻘﺪﯾﺮﯾﺔ ﻟﻤﺒﯿﻌﺎت اﻟﻤﻨﺘﻮﺟﯿﻦ A و B ﺣﺴﺐ اﻟﻤﻨﺎطﻖ و ﺣﺴﺐ اﻟﻔﺼﻮل.

*اﻟﻤﺜﺎل اﻟﺴﺎﺑﻊ:*ﻗﺎﻣﺖ ﺷﺮﻛﺔ ﺑﺘﺮوﻟﯿﺔ ﺑﺠﻤﻊ إﺣﺼﺎﺋﯿﺎت ﻣﺒﯿﻌﺎت ﻣﺎزوت اﻟﺘﺪﻓﺌﺔ ﺧﻼل04ﺳﻨﻮات ﻣﺎﺿﯿﺔ:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1989 | 39 | 32 | 20 | 14 | 10 | 9 | 8 | 12 | 17 | 28 | 38 | 42 |
| 1990 | 40 | 34 | 21 | 15 | 11 | 10 | 9 | 13 | 18 | 30 | 39 | 43 |
| 1991 | 41 | 36 | 22 | 16 | 12 | 11 | 10 | 14 | 20 | 32 | 40 | 44 |
| 1992 | 43 | 37 | 24 | 17 | 14 | 12 | 13 | 15 | 23 | 34 | 42 | 46 |

أ- اﺣﺴﺐ ﻣﺠﻤﻮع ﻣﺒﯿﻌﺎت ﻛﻞ ﺳﻨﺔ ﺛﻢ اﻟﻤﻌﺪل اﻟﺸﮭﺮي ﻟﻜﻞ ﺳﻨﺔ.

- اﺳﺘﻌﻤﻞ طﺮﯾﻘﺔ ﺑﯿﺎﻧﯿﺔ ﺑﺤﺜﺎ ﻋﻦ ظﺎھﺮة ﻣﻮﺳﻤﯿﺔ أم ﻻ ﻟﻤﺒﯿﻌﺎت ﻣﺎزوت اﻟﺘﺪﻓﺌﺔ.

ب- ﺑﺎﻟﻨﺴﺒﺔ ﻟﺴﻨﺔ 1992 ﻓﻘﻂ, أرﺳﻢ ﺑﯿﺎﻧﺎ ﯾﻌﻜﺲ ﺗﺴﻠﺴﻞ اﻟﻤﺒﯿﻌﺎت.

- أﺣﺴﺐ اﻟﻤﺘﻮﺳﻂ اﻟﻤﺘﺤﺮك ﺛﻢ ارﺳﻢ اﻟﺒﯿﺎن اﻟﻤﻨﺎﺳﺐ.

* أﺣﺴﺐ ﻗﯿﻢ اﻟﻤﺒﯿﻌﺎت اﻟﺘﺮاﻛﻤﯿﺔ اﻟﺸﮭﺮﯾﺔ ﺛﻢ ارﺳﻢ اﻟﺒﯿﺎن اﻟﻤﻨﺎﺳﺐ (ﺗﺮﺳﻢ اﻟﻤﻨﺤﻨﯿﺎت اﻟﺜﻼث ﻓﻲ ﺑﯿﺎن واﺣﺪ)

ج- ﺑﺎﻻﻋﺘﻤﺎد ﻋﻠﻰ ﻗﯿﻢ اﻟﻤﺒﯿﻌﺎت ﻟﺴﻨﺘﻲ 91 و 92 ﻓﻘﻂ :

-1أﺣﺴﺐ اﻟﻤﺒﯿﻌﺎت اﻟﺘﻘﺪﯾﺮﯾﺔ اﻟﺸﮭﺮﯾﺔ ﻟﺴﻨﺔ 1993 دون اﻷﺧﺬ ﺑﻌﯿﻦ اﻻﻋﺘﺒﺎر اﻟﻤﻌﺎﻣﻞ اﻟﻤﻮﺳﻤﻲ ﺑﻮاﺳﻄﺔ اﻟﻤﺮﺑﻌﺎت اﻟﺼﻐﺮى

-2أﺣﺴﺐ اﻟﻤﺒﯿﻌﺎت اﻟﺘﻘﺪﯾﺮﯾﺔ ﻟﺸﮭﺮ ﺟﺎﻧﻔﻲ : 1993

* ﺑﻮاﺳﻄﺔ اﻟﻤﺴﺢ اﻷﺳﻲ ﻋﻨﺪ ﻗﯿﻤﺔ 0.3 =α

-3 أرﺳﻢ ﻓﻲ ورﻗﺔ واﺣﺪة ﺑﯿﺎن اﻟﻤﺒﯿﻌﺎت اﻟﻔﻌﻠﯿﺔ ﻟﺴﻨﺘﻲ 91 و 92 ، ﻣﺴﺘﻘﯿﻢ اﻟﺘﻌﺪﯾﻞ ﻟﻠﻤﺮﺑﻌﺎت اﻟﺼﻐﺮى، ﺑﯿﺎن اﻟﻤﺘﻮﺳﻄﺎت اﻟﻤﺘﺤﺮﻛﺔ، ﺑﯿﺎن اﻟﻤﺴﺢ اﻷﺳﻲ.

ﻣﺎھﻲ أﺣﺴﻦ طﺮﯾﻘﺔ ﺗﻘﺪﯾﺮﯾﺔ ﺣﺴﺐ وﺟﮭﺔ ﻧﻈﺮك؟

أﺳﺘﺎذ اﻟﻤﺎدة : د. ﻋـﻘـﻮن ﺷـﺮاف