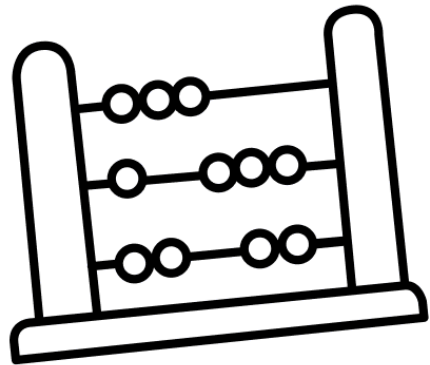


libka iyo suuqgeynta (Sales and marketing)

Maths

Unit Xisaabta goobta shaqada (Xisaab in the workplace)



Natiijo

Waxaan fahmi karaa sida xisaabta loogu isticmaalo iibka iyo suuqgeynta.

Erayada muhiimka ah

Faa'iidada (Profit) waa faa'iidada dhaqaale ee ganacsiga; farqiga u dhexeeya dakhliga (revenue) iyo kharashka (cost).

Qaacid do (formula) fudud oo loogu talagalay faa'iidada sanadlaha ah waa:

dakhliga guud – kharashyada guud = faa'iidada sanadlaha ah

libka iyo suuqgeynta (Sales and marketing)



Xisaabta suuqgeynta (Xisaab in marketing)



Xisaabta iibka (Xisaab in sales)

Haddii aad barato ganacsiga, waxaad heli doontaa qeexitaanno (definitions) kala duwan oo suuqgeynta ah. Hab fudud oo aad u fahamto waa inaad u fiirsato macaamiishaada (customers) inay yihiin suuqaaga (market), iyo habka 'suuqgeynta' (marketing) sida aad ku xiiso macaamiisha si ay u iibsadaan badeecadaada ama adeegaaga.

Habka dadka loogu xiiseeyo badeecada ama adeega waa xayaysiis (advertising). Boqortooyada Ingiriiska, shirkaduhu waxay ku bixiyaan qiyaastii afartan bilyan oo ginni sanadkii xayaysiiska.

Taasi waa £40 000 000 000

Xayaysiisku (advertising) wuu isbeddelay sanadihii la soo dhaafay.

120 sano ka hor:

Xayaysiisyo daabacan (printed adverts) oo ku yaal wargeysyada, joornaalada iyo boostada (billboards) magaalooyinka.

100 sano ka hor:

Xayaysiiska raadiyaha (radio advertising) ayaa bilaabmay.

80 sano ka hor:

Xayaysiiska TV-ga (TV advertising) ayaa bilaabmay.

Foomamkani waxay ahaayeen kuwa ugu badan ilaa ...

Xayeysiinta dhijitaalka ah (digital) iyo khadka tooska ah (online) ayaa bilaabmay.

Shirkadaha Boqortooyada Midowday (UK) hadda waxay ku kharash gareeyaan xayeysiinta khadka tooska ah (online) in ka badan nooc kasta oo kale.

Xisaabta (Xisaab) ee suuqgeynta (marketing)

Saciid wuxuu maamulaa shirkad dharka ah oo la yiraahdo 'Saciid's Sleepwear' oo ku takhasustay dharka hurdada ee aadka u raaxada badan.

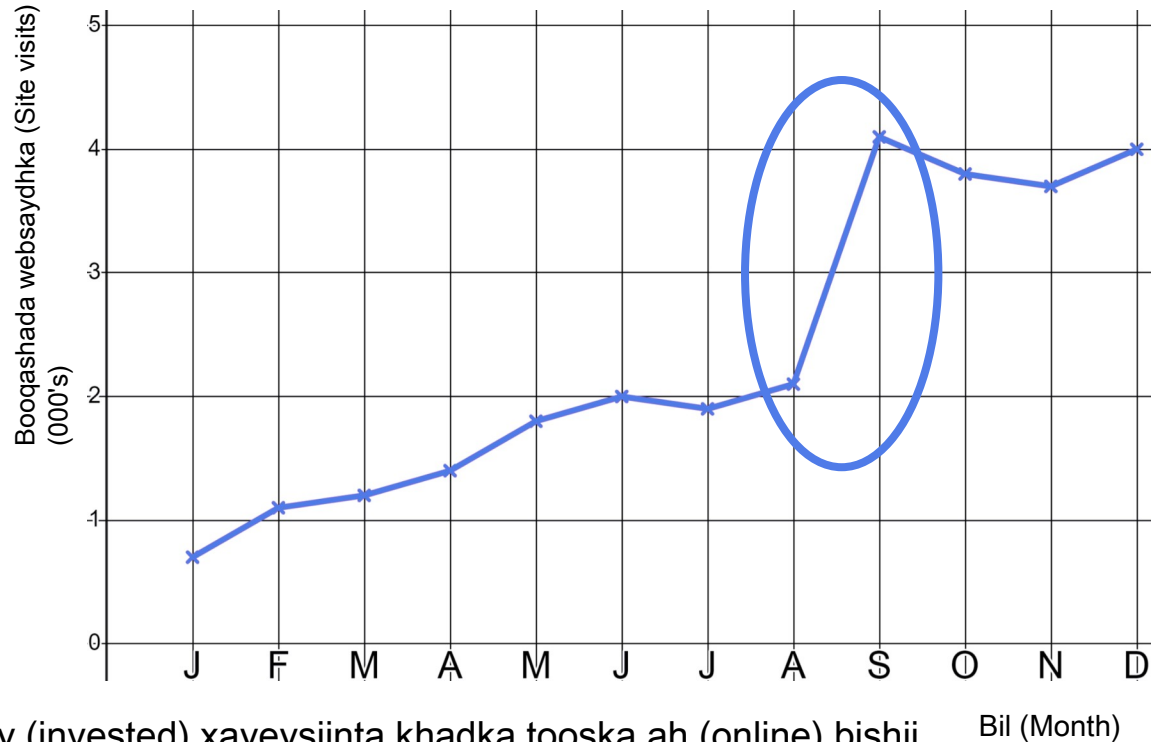
Waxay iibiyaan kaliya khadka tooska ah (online), marka soo jiidashada dadka (traffic) ee websaydhkooda ayaa muhiim u ah guusha ganacsigooda.



Waxaan isticmaalaa Google Analytics si aan u fahmo xayeysiinta ugu waxtarka badan. Waxay siisaa xog (data) badan oo wanaagsan!

Kani waa xogta (data) booqashada websaydhka ee Saciid ee sanadkii ganacsi ee koowaad.

Ma qiyaasi kartaa markii aan maalgeliyey (invested) xoogaa lacag ah xayeysiinta khadka tooska ah (online)?

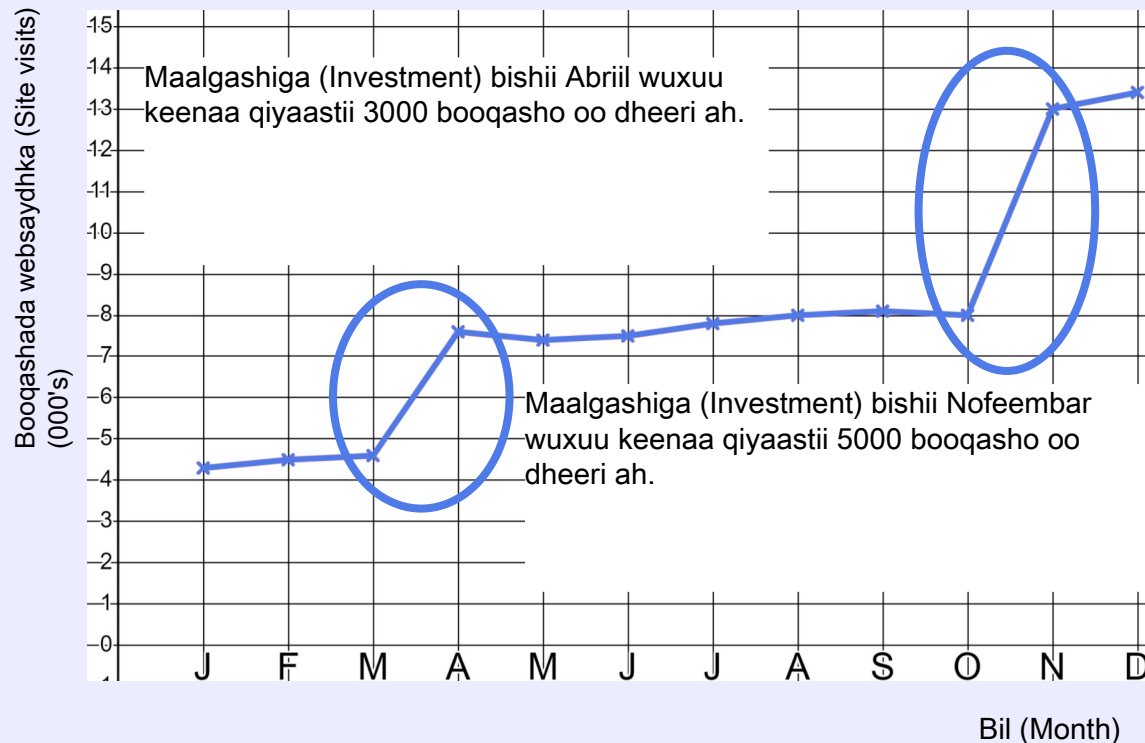


Saciid wuxuu maalgeliyey (invested) xayeysiinta khadka tooska ah (online) bishii Sebtembar, taasoo keentay 2000 booqasho oo dheeri ah.

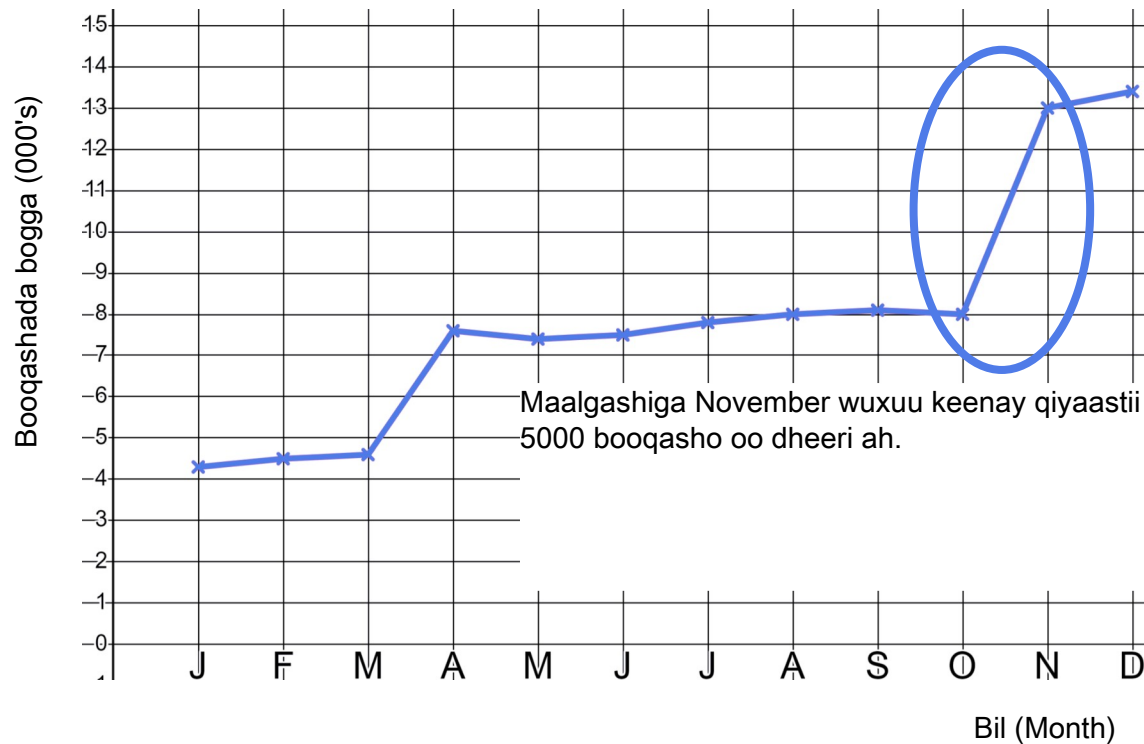
Kani waa xogta (data)
booqashada websaydhka ee
Saciid ee sanadkii ganacsi ee
labaad.

Goorma ayuu Saciid lacag ku kharash gareeyey
xayeysiinta?

Qiyaastii imisa booqasho oo dheeri ah ayay tani keentay?



Google analytics waxay ii sheegaysaa halka ay ka yimaadeen 5000 booqdayaasha November ee dheeraadka ah ee boggeyga.



Google analytics waxay ii sheegaysaa halka ay ka yimaadeen 5000 booqdayaasha November ee dheeraadka ah ee boggeyga.



YouTube:

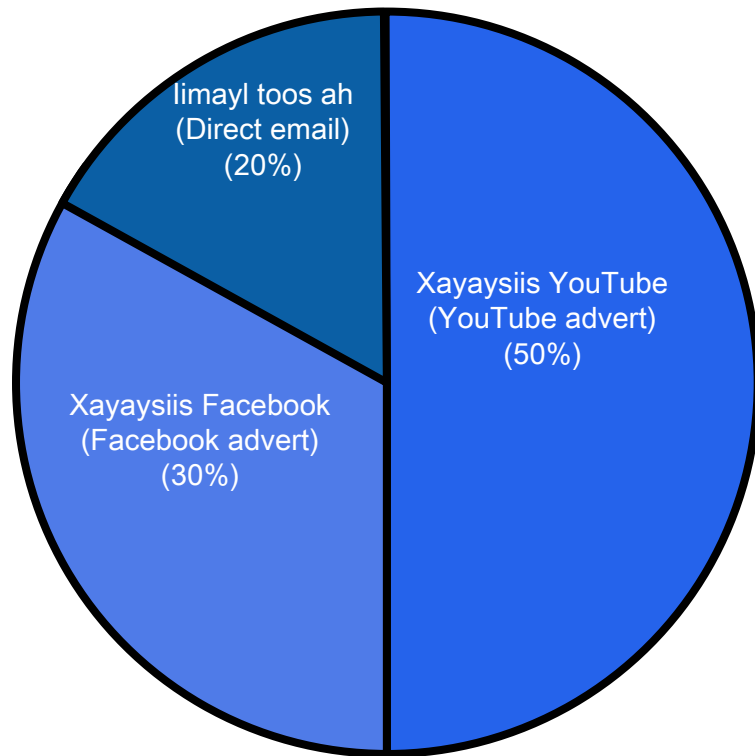
$$0.5 \times 5000 = 2500 \text{ booqasho (visits)}$$

Facebook:

$$0.3 \times 5000 = 1500 \text{ booqasho (visits)}$$

limayl toos ah (Direct email):

$$0.2 \times 5000 = 1000 \text{ booqasho (visits)}$$



Xisaab (Xisaab) suuqgeynta

Kuwani waa booqdayaashayda 3000 ee April ee dheeraadka ah. Ma shaqeyn kartaa inta ka timid mid kasta oo ka mid ah warbaahinta?



YouTube:

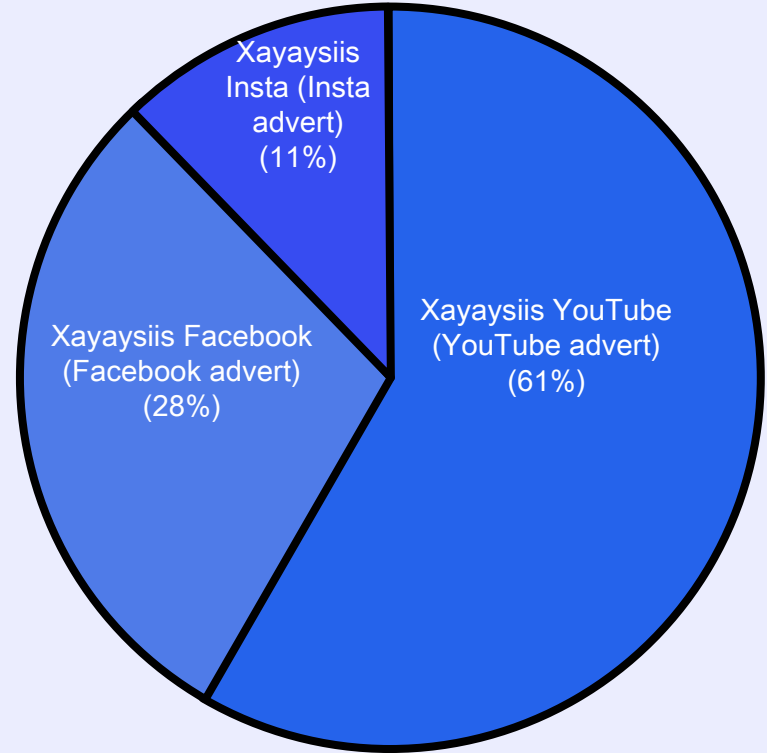
$$0.61 \times 3000 = 1830 \text{ booqashooyin}$$

Facebook:

$$0.28 \times 3000 = 840 \text{ booqashooyin}$$

Insta:

$$0.11 \times 3000 = 330 \text{ booqashooyin}$$



Xisaab (Xisaab) suuqgeynta

Kuwani waa booqashooyinkayga dheeraadka ah ee 5000 ee Nofeembar. Waan ogahay in YouTube shaqeeyo laakiin waa qaali!



YouTube: 2500 booqasho

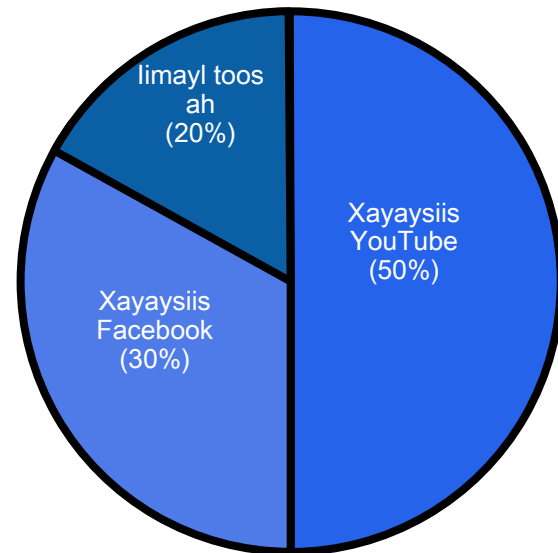
Facebook: 1500 booqasho

limayl toos ah: 1000 booqasho

YouTube: £625

Facebook: £270

$$\frac{£625}{2500} = £0.25$$



limayl toos ah: £140

Xisaab (Xisaab) suuqgeynta

Waxay ku kacdaa £0.25 in la soo saaro booqde kasta markaan xayaysiiyo YouTube. Ma shaqayn kartaa in Facebook ama email ay yihiin qiime (value) ka fiican?



YouTube: 2500 booqasho

Facebook: 1500 booqasho

Email toos ah: 1000 booqasho

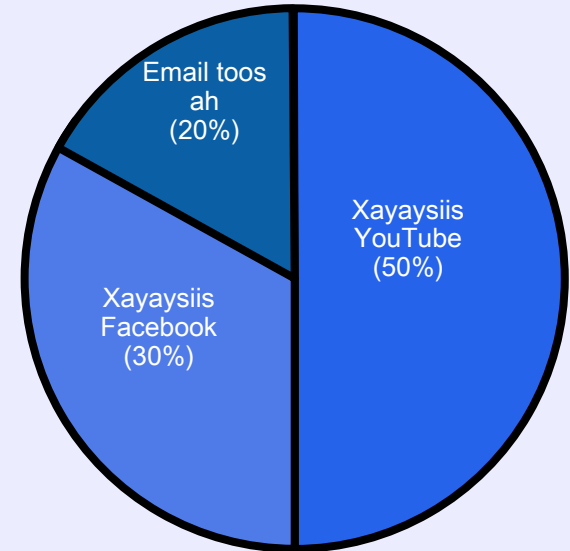
YouTube: £625

$$\frac{£625}{2500} = £0.25$$

Facebook: £270

$$\frac{£270}{1500} = £0.18$$

Facebook iyo email toos ah ayaa ka jaban YouTube xayaysiis.



limayl toos ah: £140

$$\frac{£140}{1000} = £0.14$$

Google analytics waxay i sheegtaa meesha dadku aadaan markay booqdaan websaytkeyga. Waxay i sheegtaa in 1 ka mid ah 50 booqde uu iibsado. Waxaan sameeyaa celcelis ahaan £12 faa'iido (profit) iib kasta.



Waxaan weli haystaa faa'iido (profit) markaan xayaysiiyo iyada oo loo marayo olole email toos ah.

YouTube: £625

£0.25 booqasho kasta

Facebook: £270

£0.18 booqasho kasta

Email toos ah: £140

£0.14 booqasho kasta

$$£0.14 \times 50 = £7$$

$$12 - 7 = £5 \text{ faa'iido (profit)}$$

Google analytics waxay i sheegtaa meesha dadku aadaan markay booqdaan websaytkayga. Waxay i sheegtaa in 1 ka mid ah 50 booqde uu iibsado. Waxaan sameeyaa celcelis ahaan £12 faa'iido (profit) iib kasta.



Saciid wali ma ilaashanayaa faa'iido (profit) marka uu xayaysiiyo Facebook iyo YouTube?

YouTube: £625

£0.25 booqasho kasta

$$£0.25 \times 50 = £12.50$$

$$12 - 12.50 = £0.50 \text{ khasaare (loss)}$$

Facebook: £270

£0.18 booqasho kasta

$$£0.18 \times 50 = £9$$

$$12 - 9 = £3 \text{ faa'iido (profit)}$$

limayl toos ah: £140

£0.14 booqasho kasta

$$£0.14 \times 50 = £7$$

$$12 - 7 = £5 \text{ faa'iido (profit)}$$

Google analytics sidoo kale waxay ii sheegtaa halka dadku aadaan markay booqdaan shabakadayda. Waxay ii sheegtaa in 1 ka mid ah 50 booqdayaashu ay iibsadaan. Waxaan helaa celcelis ahaan £12 faa'iido (profit) iib kasta.



Qaababka xayaysiinta qaaliga ah waxay yareeyaan faa'iidada (profit), laakiin waxay kaa caawin karaan horumarinta aqoonsiga astaanta (brand recognition) iyo iibka soo noqnoqda. Ganacsiyadu waxay u baahan yihiin inay isku dheelitiraan khatarta (risk) iyo abaalmarinta (reward) maalgashiga noocan oo kale ah.

YouTube: £625

£0.25 booqasho kasta

$$£0.25 \times 50 = £12.50$$

$$12 - 12.50 = £0.50 \text{ khasaare (loss)}$$

Facebook: £270

£0.18 booqasho kasta

$$£0.18 \times 50 = £9$$

$$12 - 9 = £3 \text{ faa'iido (profit)}$$

limayl toos ah: £140

£0.14 booqasho kasta

$$£0.14 \times 50 = £7$$

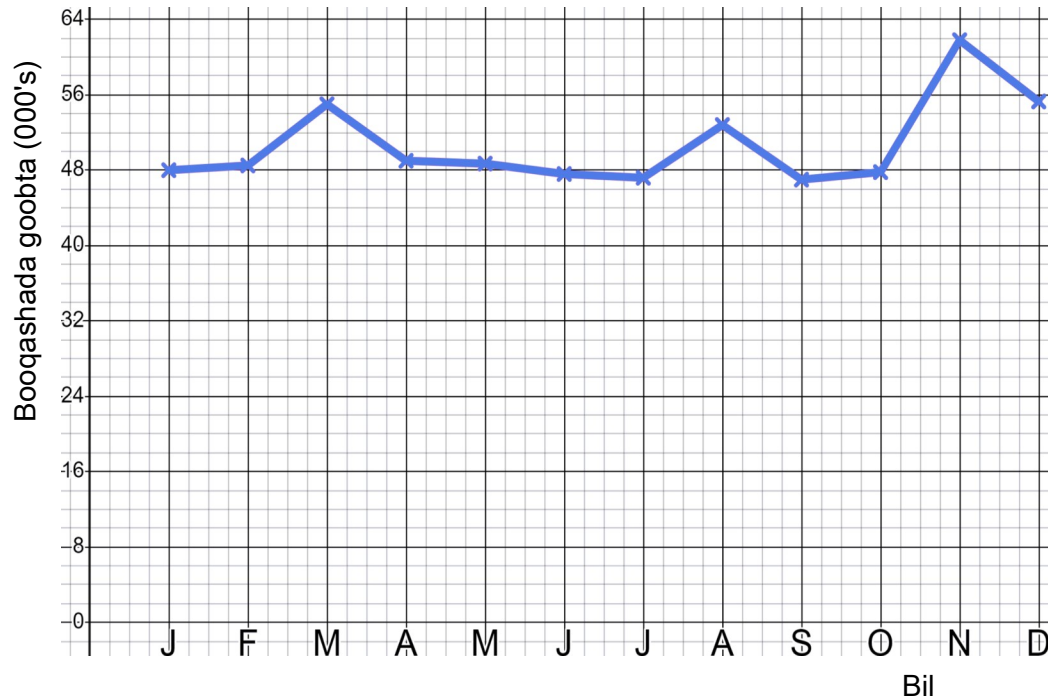
$$12 - 7 = £5 \text{ faa'iido (profit)}$$

1) 'Saciid Sleepwear' waa si fiican u aasaasay suuqa dharka hurdada. Saddex jeer sanadkan waxay ku kharash gareeyeen wax ka yar £5000 ololeyaal xayaysiis oo khadka ah.

Goorma ayay ahaayeen ololeyaashan?

Kee baa ahaa kan ugu waxtarka badan?

Sidee ku ogaatay?



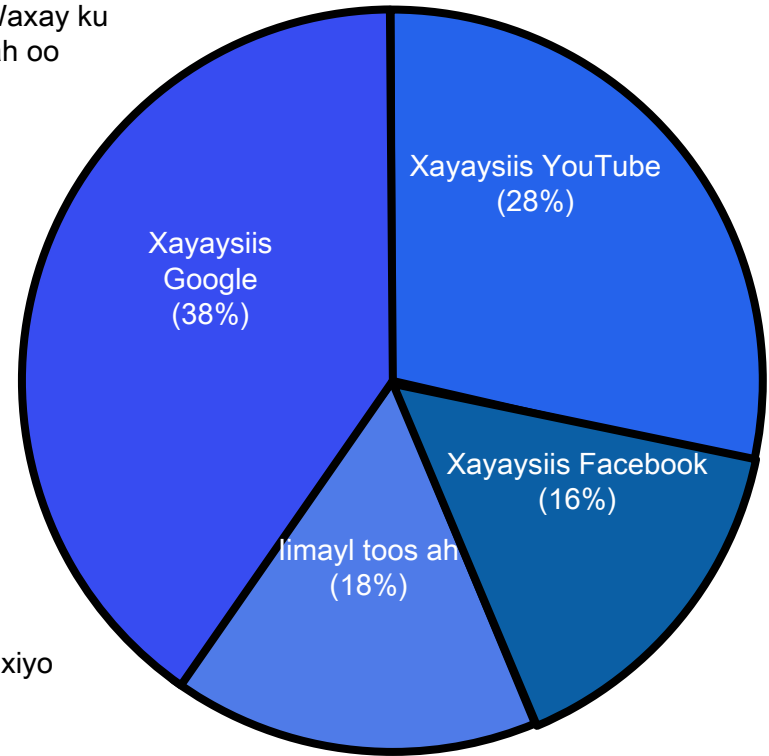
2) 'Saciid's Sleepwear' hada si fiican ayuu ugu xoqan yahay suuqa sariiraha. Waxay ku bixiyaan xayaysiisyada hoose waxayna soo jiitaan 14 000 booqdayaal dheeri ah oo websaydhkooda yimaada.

YouTube £1100
limayl toos ah £350

Facebook £500
Google £2500

Hada waxay iib ka sameeyaan 1 ka mid ah 40 booqdayaal iyo celcelis ahaan £14 iibkiiba.

Xisaabi nooca warbaahinta ugu faa'iidada badan una talo Saciid halka uu ku bixiyo miisaaniyadda xayaysiiska ee xiga.

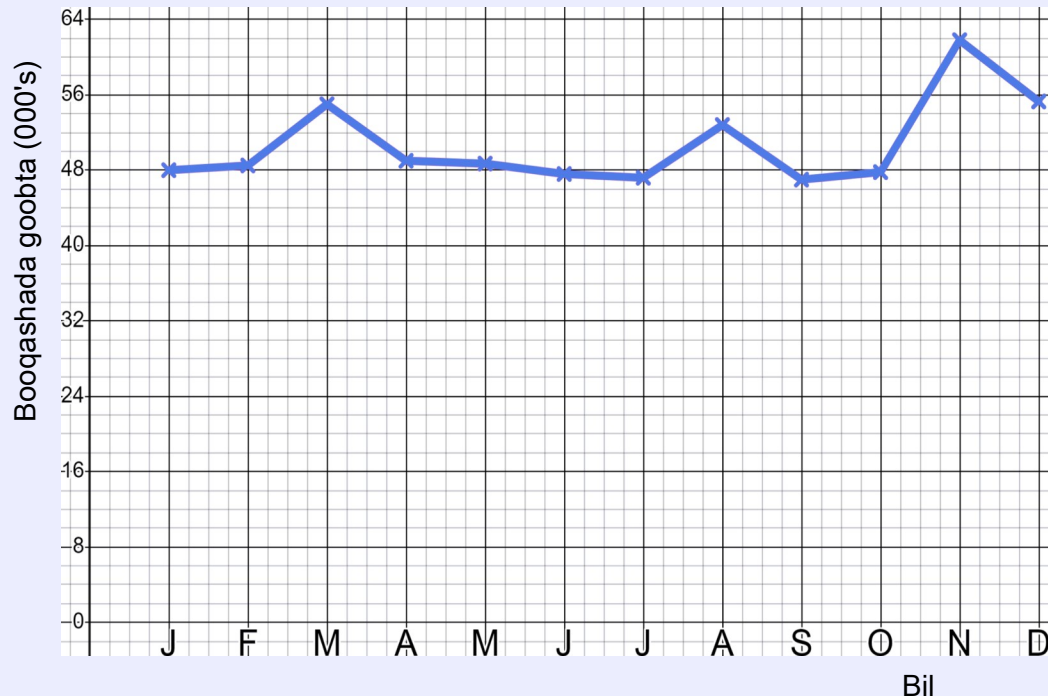


1) 'Saciid's Sleepwear' hada si fiican ayuu ugu xoqan yahay suuqa sariiraha. Saddex jeer oo sannadkan ah waxay ku bixiyeen wax ka yar £5000 ololeyaal xayaysiis oo khadka tooska ah.

Goorma ayay ahaayeen ololeyaashaa?

Kee baa ahaa kii ugu waxtarka badnaa?

Sidee baad u ogtahay?

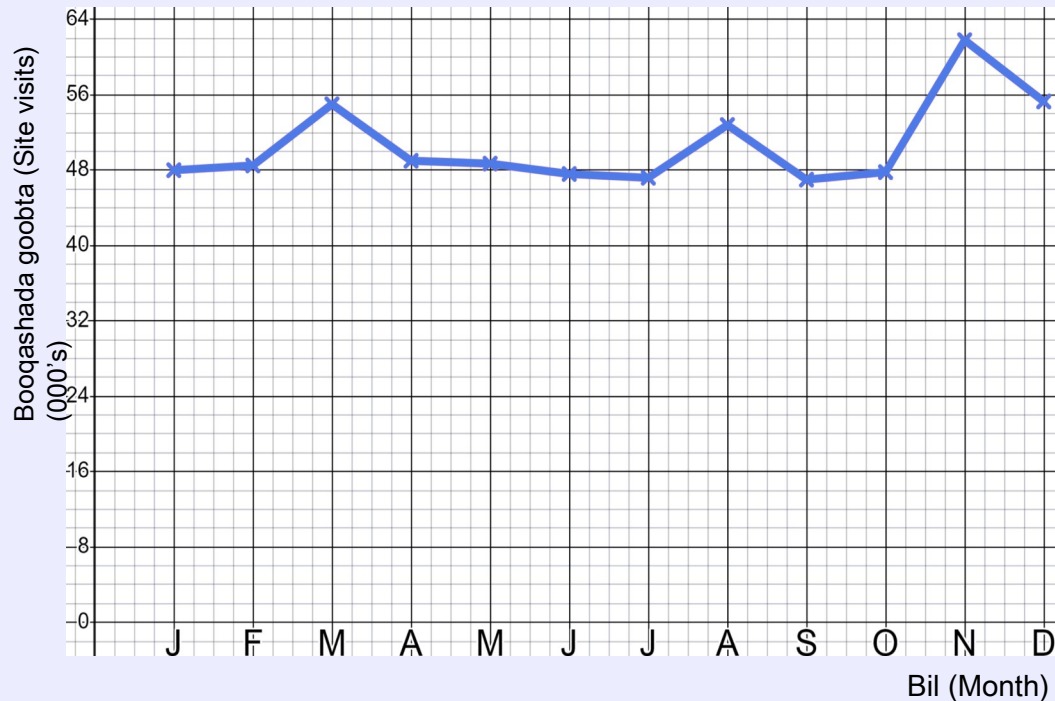


1)

Waxaa laga yaabaa inaad tidhi:

"Ololihii xayaysiiska (advertising campaigns) wuxuu dhacay Maarso, Ogosto iyo Nofeembar."

"Waxaan ognahay in ololihii Nofeembar uu ahaa kan ugu wixtarka badan sababtoo ah wuxuu keenay koror (spike) ugu weyn ee booqashada goobta (site visits)."



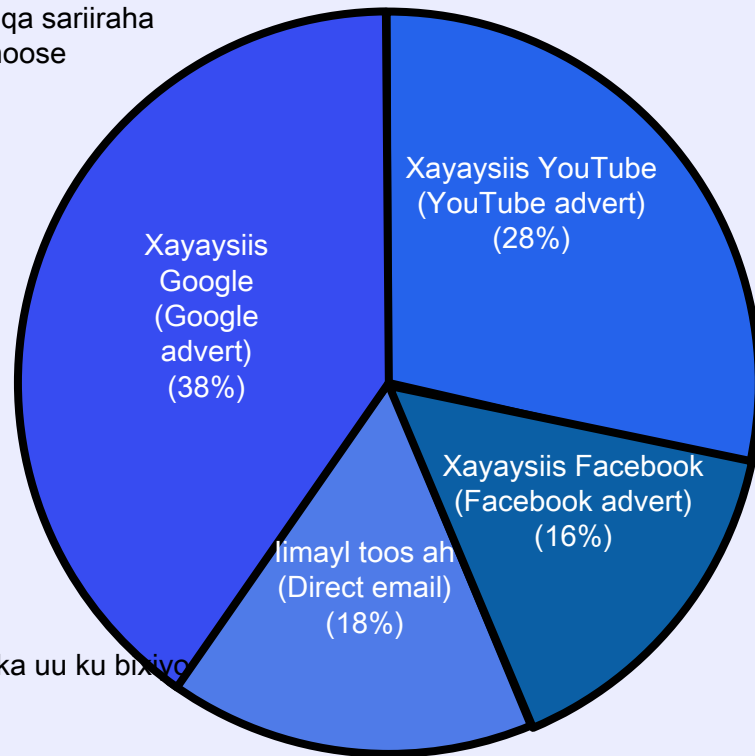
2) 'Saciid's Sleepwear' (Sam's Sleepwear) hada si fiican ayuu ugu xoqmay suuqa sariiraha (bedwear marketplace). Waxay ku bixiyaan xayaysiiska (advertising) qadarka hoose waxayna soo jiitaan 14 000 booqde oo dheeri ah oo booqda websaydkooda.

YouTube £1100
limayl toos ah (Direct email) £350

Facebook £500
Google £2500

Hada waxay ka sameeyaan iib (sale) 1 ka mid ah 40 booqde, celcelis ahaanna £14 iibkiiba.

Xisaabi nooca warbaahinta (media) ugu faa'iidada badan uguna talo Saciid halka uu ku bixiyo miisaaniyadda xayaysiiska (advertising budget) ee xiga.



2)

YouTube £1100

$$0.28 \times 14\,000 = 3920 \text{ booqdayaal (visitors)}$$

$$£1100 \div 3920 = £0.28... \text{ booqasho kasta (per visit)}$$

$$£0.28... \times 40 = £11.22... \text{ iib kasta (per sale)}$$

$$£14 - £11.22... \approx £2.78 \text{ faa'iido (profit)}$$

Email toos ah £350

$$0.18 \times 14\,000 = 2520 \text{ booqdayaal (visitors)}$$

$$£350 \div 2520 = £0.13... \text{ booqasho kasta (per visit)}$$

$$£0.13... \times 40 = £5.55... \text{ iib kasta (per sale)}$$

$$£14 - £5.55... \approx £8.44 \text{ faa'iido (profit)}$$

Facebook £500

$$0.16 \times 14\,000 = 2240 \text{ booqdayaal (visitors)}$$

$$£500 \div 2240 = £0.22... \text{ booqasho kasta (per visit)}$$

$$£0.22... \times 40 = £8.92... \text{ iib kasta (per sale)}$$

$$£14 - £8.92... \approx £5.07 \text{ faa'iido (profit)}$$

Google £2500

$$0.38 \times 14\,000 = 5320 \text{ booqdayaal (visitors)}$$

$$£2500 \div 5320 = £0.46... \text{ booqasho kasta (per visit)}$$

$$£0.46... \times 40 = £18.79... \text{ iib kasta (per sale)}$$

$$£14 - £18.79... \approx £4.80 \text{ khasaare (loss)}$$

2)

Waxaa laga yaabaa inaad ku talisay:

“Google waa qaali oo hadda ma faa’iidaynin ganacsi cabbirkaaga ah.”

Google £2500

$0.38 \times 14\,000 = 5320$ booqdayaal (visitors)

$£2500 \div 5320 = £0.46\dots$ booqasho kasta (per visit)

$£0.46\dots \times 40 = £18.79\dots$ iib kasta (per sale)

$£14 - £18.79\dots \approx £4.80$ khasaare (loss)

2)

Waxaa laga yaabaa inaad ku talisay:

“Wargeysyada iimaylka tooska ah (direct email campaigns) ayaa ah nooca ugu faa'iidada badan ee xayeysiinta (advertising) ganacsigaaga, suuqaaga.”

“Waxaad ku kharash gashay in ka badan toddoba jibaar (times) £350 oo aad ku xayeysiisay Google. Haddaba lacagtaas dib u wareeji oo samee wacyigelin iimayl toos ah (direct email campaigns) oo dheeri ah.”

limayl toos ah (Direct email) £350

$0.18 \times 14\,000 = 2520$ booqdayaal (visitors)

$£350 \div 2520 = £0.13\dots$ booqasho kasta (per visit)

$£0.13\dots \times 40 = £5.55\dots$ iib kasta (per sale)

$£14 - £5.55\dots \approx £8.44$ faa'iido (profit)

2)

Waxaa laga yaabaa inaad ku talisay:

YouTube £1100

$$0.28 \times 14\,000 = 3920 \text{ booqdayaal (visitors)}$$

$$£1100 \div 3920 = £0.28... \text{ booqasho kasta}$$

$$£0.28... \times 40 = £11.22... \text{ iib kasta}$$

$$£14 - £11.22... \approx £2.78 \text{ faa'iido (profit)}$$

Facebook £500

$$0.16 \times 14\,000 = 2240 \text{ booqdayaal (visitors)}$$

$$£500 \div 2240 = £0.22... \text{ booqasho kasta (per visit)}$$

$$£0.22... \times 40 = £8.92... \text{ iib kasta}$$

$$£14 - £8.92... \approx £5.07 \text{ faa'iido (profit)}$$

“YouTube iyo Facebook labaduba way ka qaali yihiin oo ka faa'iido yar yihiin iimaylka tooska ah (direct email), laakiin weli waxay sameeyaan faa'iido (profit) waxayna siiyaan astaantaada/ganacsigaaga soo-gaabasho (exposure) fiican, sidaas darteed sii maal-geli (invest) kuwan.”

libka (Sales) iyo suuqgeynta (marketing)



Xisaab (Xisaab) suuqgeynta (marketing)



Xisaab (Xisaab) iibka (sales)

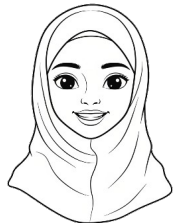
Yacquub iyo Isra waxay maamulaan ganacsi iibiya digsi shiilan tayo sare leh oo loogu talagalay warshadaha cuntada. Sannadkii hore ganacsigu wuxuu iibiyay 200 000 cutub (units) qiimo £30 midkiiba.

Yacquub waa agaasimaha iibka (sales director) wuxuuna soo bandhigayaa soo-jeedin (proposal) shir guddiga.



Cilmi-baaris suuqeed (market research) waxay muujinaysaa in haddii aan nuskeexno qiimaha (price) aan labanlaabi karno iibka (sales). Taasi waxay nooga dhigi doontaa hogaamiyaha suuqa (market leader). Waxaan u malaynayaa inaan sidaa yeelno.

Ma waxaad u malaynaysaa inay tahay fikrad wanaagsan?



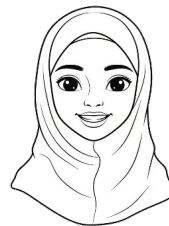
Soo-jeedintu (proposal) waa mid la yaab leh.

Ganacsigu hadda wuxuu iibiyaa 200 000 cutub (units) qiimo £30, isagoo soo saaraya £6 000 000 dakhli (revenue).

Nuskeenta qiimaha (price) ilaa £15 iyo iibinta 400 000 cutub (units) waxay soo saari doonaan isla dakhli (revenue) isku mid ah oo ah £6 000 000

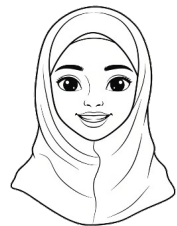


Waxaan noqon doonnaa hogaamiyayaasha suuqa (market leaders)! Waxaan samayn doonnaa iibka (sales) ugu weyn taariikhda shirkaddan!



Nasiib wanaag, Isra waa xisaabiye ganacsi (commercial accountant) oo fahmaya farqiga u dhexeeya dakhliga (revenue) iyo faa'iidada (profit).

Dakhliga (Revenue) waa dakhliga soo gala ganacsigeena, tusaale ahaan, wadarta lacagta ku tagta sanduuqa (till) iibka (sales) kaaga. Halka faa'iidada (profit) ay tahay faa'iidada maaliyadeed; farqiga u dhexeeya dakhliga (revenue) iyo qiimaha (cost) soo saarista alaabteenna.

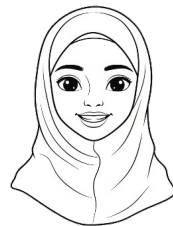


Nasiib wanaag, Isra waa xisaabiye ganacsi (commercial accountant) oo fahmaya farqiga u dhexeeya dakhliga (revenue) iyo faa'iidada (profit).

Waxaan hadda iibinaynaa 200 000 unug oo qiimihiisu yahay £30 midkiiba. Mid kasta oo ka mid ah unugyadaas waxaa ku kacaya £20 in la soo saaro, la baakadeeyo oo la qaybiyo.



Ma arki kartaa dhibaataada hadda ku jirta soo jeedinta Yacquub ee ah 'Nus qiimaha (price), labanlaab iibka (sales)'?



Xisaab (Xisaab) iibka

Tani waa tusaale caadi ah oo xisaabtu (maths) ka caawiso ganacsiyada go'aan qaadashada muhiimka ah ee noqon kara mid guuleysta ama fashilma.

Qiimaha iibka (selling price) unugkiiba: £30

Qiimaha kharashka (cost price) unugkiiba: £20

Ganacsigu wuxuu 'sameeyay' £2 000 000 oo faa'iido ah.

Faa'iidada (profit) unugkiiba: £30 – £20 = £10

Faa'iidada sannadlaha ah: $200\,000 \times £10 = £2\,000\,000$



Hab kale oo loo eego tirooyinka isku midka ah...

Xaaladda hadda jirta:

200 000 unug oo la iibiyay sannadkii

Qiimaha iibka (selling price) unugkiiba: £30

Qiimaha kharashka (cost price) unugkiiba: £20

Tani waxay noqon kartaa hab fudud oo loo fahmo faa'iidada (profit) iyo dakhliga (revenue). "Waxaan ku khasnay £4 000 000 si aan u soo saarno £6 000 000. Taasi waa faa'iido (profit) ah £2 000 000"

Dakhliga (revenue): $200\,000 \times £30 = £6\,000\,000$

Kharashyada (costs): $200\,000 \times £20 = £4\,000\,000$

Faa'iidada (profit) = Dakhliga (revenue) – Kharashyada (costs) = £6 000 000 – £4 000 000 = £2 000 000

Sida xisaabiye (accountant) u fasiri lahaa soo jeedinta Yacquub.

400 000 cutub (units) la iibiyey sannadkii (p.a.)

Qiimaha iibka (selling price) cutubkiiba: £15

Qiimaha kharashka (cost price) cutubkiiba: £20

Ganacsigu wuxuu 'sameeyay khasaare (loss)' ah
£2 000 000

Faa'iidada (profit) cutubkiiba: £15 - £20 = -£5

Faa'iidada sannadlaha ah: $400\,000 \times -£5 = -£2\,000\,000$



Haddii kale...

“Waxaan ku bixinnay £8 000 000 si aan u helno £6 000 000. Waxaan luminay £2 000 000”

Xaalad cusub:

400 000 cutub (units) la iibiyey sannadkii (p.a.)

Qiimaha iibka (selling price) cutubkiiba: £15

Qiimaha kharashka (cost price) cutubkiiba: £20

Tani si cad ma aha wax caqli gal ah. Ganacsiyadu waxay u isticmaalaan xisaabta qaab xisaabinta ganacsi (commercial accounting) si ay u go'aamiyaan qiimaha (pricing).

Dakhliga (revenue): $400\,000 \times £15 = £6\,000\,000$

Kharashaadka (costs): $400\,000 \times £20 = £8\,000\,000$

Faa'iidada (profit) = Dakhliga (revenue) – Kharashaadka (costs) = £6 000 000 – £8 000 000 = -£2 000 000

Caasha iyo Axmed waxay u shaqeeyaan ganacsi iibiya qalabka qaanso-gan (archery sets).

Ganacsigoodu hadda iibiyaa 12 000 unug sannadkii (p.a.) qiimo £80 ah, kharashka soo saarista, baakadaynta iyo qaybinta unug kastana waa £50. Xisaabi dakhligooda sannadlaha ah iyo faa'iidada.

Dakhliga (Revenue): $12\,000 \times £80 = £960\,000$

Kharashaadka (Costs): $12\,000 \times £50 = £600\,000$

**Faa'iidada (Profit) = Dakhliga (Revenue) -
Kharashaadka (Costs)**

$= £960\,000 - £600\,000 = £360\,000$



Caasha iyo Axmed waxay u shaqeeyaan ganacsi iibiya qalabka qaanso-xadhigga (archery sets).

Xaaladda hadda (Current situation):

12 000 unug oo la iibiyay sannadkii (p.a.)

Qiimaha iibka (Selling price): £80

Qiimaha kharashka (Cost price): £50



Macmiilku waxay ii sheegeen in haddii aan nuska qiimaha (half our price) yeelno ay iibsan doonaan laba jeer tirada. Waxaan si dhab ah ugu dhufan doonnaa bartamaha (bullseye) tirooyinka iibka!

Noqo xisaabiyaha (accountant) oo muuji sababta ay u tahay go'aan ganacsi oo liita in la nuskeeyo qiimaha.



Caasha iyo Axmed waxay u shaqeeyaan ganacsi iibiya qalabka qaanso-xadhigga (archery sets).

Xaaladda hadda (Current situation):

12 000 unug oo la iibiyay sannadkii (p.a.)

24 000 unug oo la iibiyay sannadkii (p.a.)

Qiimaha iibka (Selling price): £80

Qiimaha kharashka (Cost price): £50

Faa'iidada (Profit) = £360 000

Dakhliga (Revenue): $24\,000 \times £40 = £960\,000$

Kharashaadka (Costs): $24\,000 \times £50 = £1\,200\,000$



Isbeddelku wuxuu keeni lahaa khasaare (loss) ah £240 000



Xisaabiyayaashu waa inay tixgeliyaan go'aan kasta, mararka qaarkoodna natiijooyinku waa kuwo lama filaan ah.

Xaaladda hadda jirta (Current situation):

200 000 cutub (units) oo la iibiyo sannadkii (p.a.)

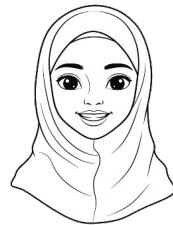
Qiimaha iibka (Selling price) cutubkiiba: £30

Qiimaha kharashka (Cost price) cutubkiiba: £20

Cilmi-baaris suuqa (market research) waxay muujinaysaa in haddii aan kordhinno qiimaha (price) 10% iibkayagu (sales) hoos u dhacayo 15%. Waxaan u malaynayaa inaan sidaa yeelno.



Ma u malaynaysaa inay tahay fikrad wanaagsan?



Kani waa murug (conundrum) xiiso leh, sababtoo ah dareenkaagu (intuition) waxaa laga yaabaa inuu kuu sheego in khasaaraha (loss) 15% ee faa'iidada (gain) 10% aysan u qalmin.

Xaaladda hadda jirta (Current situation):

200 000 cutub (units) oo la iibiyo sannadkii (p.a.)

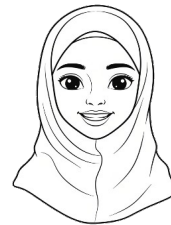
Qiimaha iibka (Selling price) cutubkiiba: £30

Qiimaha kharashka (Cost price) cutubkiiba: £20

Cilmi-baaris suuqa (market research) waxay muujinaysaa in haddii aan kordhinno qiimaha (price) 10% iibkayagu (sales) hoos u dhacayo 15%. Waxaan u malaynayaa inaan sidaa yeelno.



Laakin xusuusnow, xisaabiyayaashu waxay joogaan si ay nooga caawiyaan fahamka faa'iidadayada (profitability).



Aan noqono xisaabiye (accountant) oo aan xisaabino waxa kor u kaca 10% ee qiimaha (price) uu ku sameeyo lumista 15% ee iibka (sales) ganacsigeenna.

Xaaladda hadda jirta:

200 000 oo cutub (units) oo la iibiyo sannadkii (p.a.)

170 000 oo cutub (units) oo la iibiyo sannadkii (p.a.)

Qiimaha iibka (selling price) cutubkiiba: £30

Qiimaha iibka (selling price) cutubkiiba: £33

Qiimaha kharashka (cost price) cutubkiiba: £20

Qiimaha kharashka (cost price) cutubkiiba: £20

Dakhliga (Revenue): $170\,000 \times £33 = £5\,610\,000$

Kharashyada (Costs): $170\,000 \times £20 = £3\,400\,000$



Go'aankan ayaa dhab ahaantii kordhinaya faa'iidadooda (profit)!

Xisaab (Xisaab) ee iibka (sales)

Sannadku waa 2050, Laura's Lunar Launches waxay ku dallacaan £250 000 safar maalin ah oo Dayaxa ah oo ay ku jirto socod dusha sare.

Waxay hadda qaadaan 600 oo rakaab ah sannadkii (p.a.) iyadoo kharashku yahay £225 000 qofkiiba.



Cilmi-baaris suuqa (market research) ayaa noo sheegaysa haddii aan hoos u dhigno qiimaha (price) 5% waxaynu heli doonnaa 30% rakaab oo dheeri ah. Kooxdeyda iibka (sales team) waxay rabaan inay sameeyaan si ay u kordhiyaan saamiga suuqa (market share). Ma sameynaa?

Xisaab (Xisaab) ee iibka (sales)



Xaaladda hadda jirta:

600 duulimaad

Qiimaha iibka: £250 000

Qiimaha kharashka: £225 000

Dakhliga (Revenue): $600 \times £250\,000 = £150\,000\,000$

Kharashaadka (Costs): $600 \times £225\,000 = £135\,000\,000$

Faa'iidada (Profit) = £150 000 000 – £135 000 000 = £15 000 000



Xaaladda hadda jirta:

600 duulimaad

Qiimaha iibka: £250 000

Qiimaha kharashka: £225 000

Dakhliga (Revenue): £150 000 000

Kharashaadka (Costs): £135 000 000

Faa'iidada (Profit): £15 000 000

Dakhliga (Revenue): $780 \times £237\,500 = £185\,250\,000$

Kharashaadka (Costs): $780 \times £225\,000 = £175\,500\,000$



Waxaa laga yaabaa inaad tidhaahdo, "Ha sameynin isbedelka Layla. Inkastoo ay soo saari doonto dakhli (revenue) badan, waxay shirkadda ku khasbi doontaa in ka badan £5 000 000 oo faa'iido (profit) ah."

1) Nuur waa CEO (CEO) oo ah soosaaraha macmacaanka (sweets) oo iibiyay 36 000 xirmo oo macmacaan sannadkii hore qiime (value) £1.80 xirmo. Kharashka soosaarku waa £0.60 halbeeg (unit).



a) Xisaabi dakhliga (revenue) iyo faa'iidada (profit) ee Nuur ee hadda.

b) Haddii Nuur uu labanlaabi karo iibkiisa (sales) isagoo nus ka dhiga qiimaha (price), ma sameeyaa?

c) Haddii Nuur uu kordhin karo iibkiisa (sales) saddex meelood meel isagoo dhimi kara qiimaha (price) saddex meelood meel, ma sameeyaa?

2) Cali waa xisaabiyaha ganacsiga (commercial accountant) ee soosaaraha gitaarka (guitar) oo iibiya 1200 halbeeg (units) sannadkii qiime (value) £600 halbeeg, kharashkuna waa £480 halbeeg. Kee ka mid ah kuwan hoose waa heshiisyo ganacsi oo wanaagsan?

a) 5% korodhka iibka (sales) oo 10% hoos u dhaca qiimaha (price)?

b) 50% korodhka iibka (sales) oo 15% hoos u dhaca qiimaha (price)?

c) 10% hoos u dhaca iibka (sales) oo 5% korodhka qiimaha (price)?

d) Haddii Cali uu dhimo qiimaha (price) 12%, waa imisa boqolkiiba korodhka iibka (sales) uu u baahan yahay si uu u ilaaliyo faa'iidadiisa (profit) hadda?



1) Nuur waa CEO (CEO) oo ah soosaaraha macmacaanka (sweets) oo iibiyay 36 000 xirmo oo macmacaan sannadkii hore qiime (value) £1.80 xirmo. Kharashka soosaarku waa £0.60 halbeeg (unit).

a) Xisaabi dakhliga (revenue) iyo faa'iidada (profit) ee Nuur ee hadda.

36 000 xirmo

Qiimaha iibka (selling price): £1.80

Qiimaha kharashka (cost price): £0.60

Dakhliga (revenue): $36\,000 \times £1.80 = £64\,800$

Kharashyada (costs): $36\,000 \times £0.60 = £21\,600$

Faa'iidada (profit) = £64 800 – £21 600 = £43 200



1)

b) Haddii Nuur uu labanlaabi karo iibkiisa isagoo nus dhigaya qiimihiisa, ma waa inuu sameeyaa?



Waxaa laga yaabaa inaad tidhaahdid, "Inkastoo tani kordhinayso mugga iyo saamiga suuqa, waxay nus dhigaysaa faa'iidadaada, marka waxaan kugula talinayaa inaad samayn".

Dakhliga (Revenue): $72\,000 \times \text{£}0.90 = \text{£}64\,800$

Faa'iidada (Profit) = £64 800 – £43 200 = £21 600

1)

c) Haddii Nuur uu kordhin karo iibkiisa saddex meelood meel isagoo dhimi karo qiimihiisa saddex meelood meel, ma waa inuu sameeyaa?

Waxaa laga yaabaa inaad tidhaahdid, "Inkastoo tani kordhinayso mugga iyo saamiga suuqa, waxay dhimi doontaa faa'iidada saddex meelood meel, marka waxaan kugula talinayaa inaad samayn".



Dakhliga (Revenue): $48\,000 \times \text{£}1.20 = \text{£}57\,600$

Faa'iidada (Profit) = $\text{£}57\,600 - \text{£}28\,800 = \text{£}28\,800$

2) Cali waa xisaabiye ganacsi oo ka tirsan soosaaraha gitaarka kaas oo iibiya 1200 cutub sanadkii £600 cutubkiiba, waxaana ku kacaya £480 cutubkiiba in la soo saaro.

Kuwee ka mid ah kuwan hoose kuwaas oo ah heshiisyo ganacsi oo wanaagsan?

a) 5% korodhka iibka ee 10% hoos u dhaca qiimaha?

b) 50% korodhka iibka ee 15% hoos u dhaca qiimaha?

c) 10% hoos u dhac (drop) iibka (sales) 5% korodhka (increase) qiimaha (price)?

d) Haddii Cali uu hoos u dhigo qiimihiisa (price) 12%, intee in ay tahay korodhka (uplift) iibka (sales) uu u baahan yahay si uu u ilaaliyo faa'iidada (profit) hadda jirta?



Hadda (Current):

1200 guitars

Qiimaha iibka (Selling price): £600

Qiimaha kharashka (Cost price): £480

Dakhliga (Revenue): $1200 \times £600 = £720\,000$

Kharashyada (Costs): $1200 \times £480 = £576\,000$

a) 5% korodhka (uplift) iibka (sales) 10% hoos u dhaca (drop) qiimaha (price)?

1260 guitars

Qiimaha iibka (Selling price): £540

Qiimaha kharashka (Cost price): £480

Dakhliga (Revenue): $1260 \times £540 = £680\,400$

Kharashyada (Costs): $1260 \times £480 = £604\,800$



Jawaabaha:

2) **Faa'iidada (Profit): £144 000** **Faa'iidada (Profit): £75 600**

2)

Hadda (Current):

1200 guitars

Qiimaha iibka (Selling price): £600

Qiimaha iibka (Cost price): £480

Dakhliga (Revenue): $1200 \times £600 = £720\ 000$

Kharashaadka (Costs): $1200 \times £480 = £576\ 000$

Faa'iidada (Profit): £144 000

b) 50% korodhka (uplift) iibka (sales) 15% hoos u dhaca (drop) qiimaha (price)?

1800 guitars

Qiimaha iibka (Selling price): £510

Qiimaha iibka (Cost price): £480

Dakhliga (Revenue): $1800 \times £510 = £918\ 000$

Kharashaadka (Costs): $1800 \times £480 = £864\ 000$

Faa'iidada (Profit): £54 000



2)

Hadda (Current):

1200 guitars

Qiimaha iibka (Selling price): £600

Qiimaha iibka (Cost price): £480

Dakhliga (Revenue): $1200 \times £600 = £720\,000$

Kharashaadka (Costs): $1200 \times £480 = £576\,000$

Faa'iidada (Profit): £144 000

c) 10% hoos u dhaca iibka (drop in sales) 5%
kororka qiimaha (increase in price)?

1080 guitars

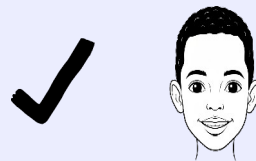
Qiimaha iibka (Selling price): £630

Qiimaha iibka (Cost price): £480

Dakhliga (Revenue): $1080 \times £630 = £680\,400$

Kharashaadka (Costs): $1080 \times £480 = £518\,400$

Faa'iidada (Profit): £162 000



2)

d) Haddii Cali uu hoos u dhigo qiimihiisa (price) 12%, imisa boqolkiiba (percent) korodhka iibka (sales) ayuu u baahan yahay si uu u ilaaliyo faa'iidada (profit) hadda jirta?

Wadarta faa'iidada (Profit) hadda: £144 000

Qiimaha (Price) cusub: £600 × 0.88 = £528

Faa'iidada (Profit) cusub ee hal cutub: £528 – £480 = £48

£144 000 ÷ £48 = 3000 unug

3000 ÷ 1200 = 2.5 = 250%

Waxay u baahan yihiin inay arkaan korodhka 150% ee iibka (sales) si ay u gaadhaan isla faa'iidada (profit).

Suuqgeynta (marketing) waxaan u isticmaali karnaa xogta (data) ka imanaysa nidaamyada sida Google Analytics si aan u ogaanno noocyada xayaysiisyada (advertising) ugu faa'iidada badan ganacsigeena.

libka (sales) waxaan ognahay in kooxda iibka ay had iyo jeer doonayaan inay hoos u dhimaan qiimaha (price) si ay u kordhiyaan mugga iibka (sales), laakiin xisaabiyeyaashu (accountants) waxay samayn karaan xisaabta (maths) si ay u fahmaan haddii go'aankaasi uu noqon karo mid faa'iido leh.