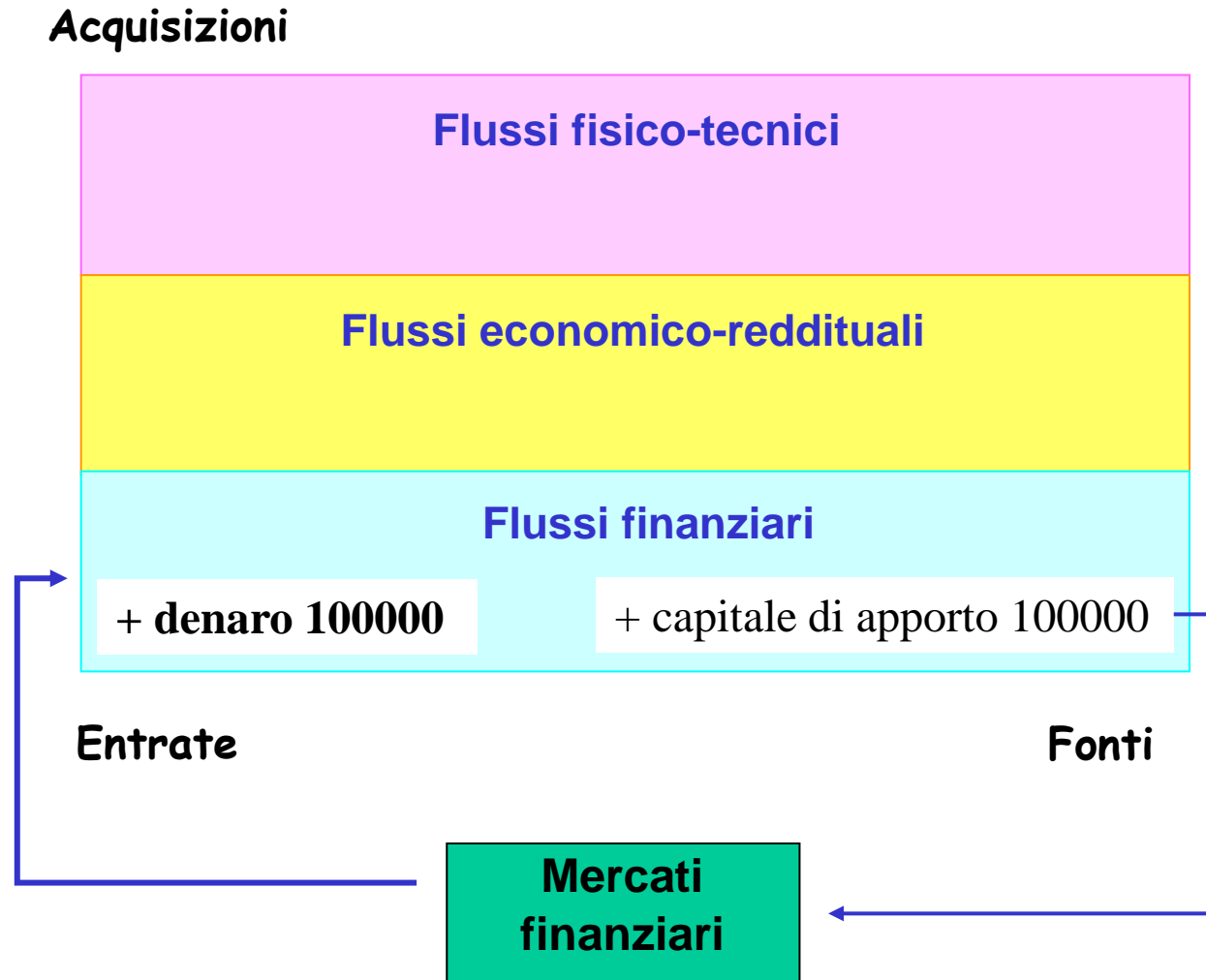


Corso di Economia aziendale

Soluzione Esercitazione 06-11

Applicazioni dell'analisi dei valori

PUNTO 1



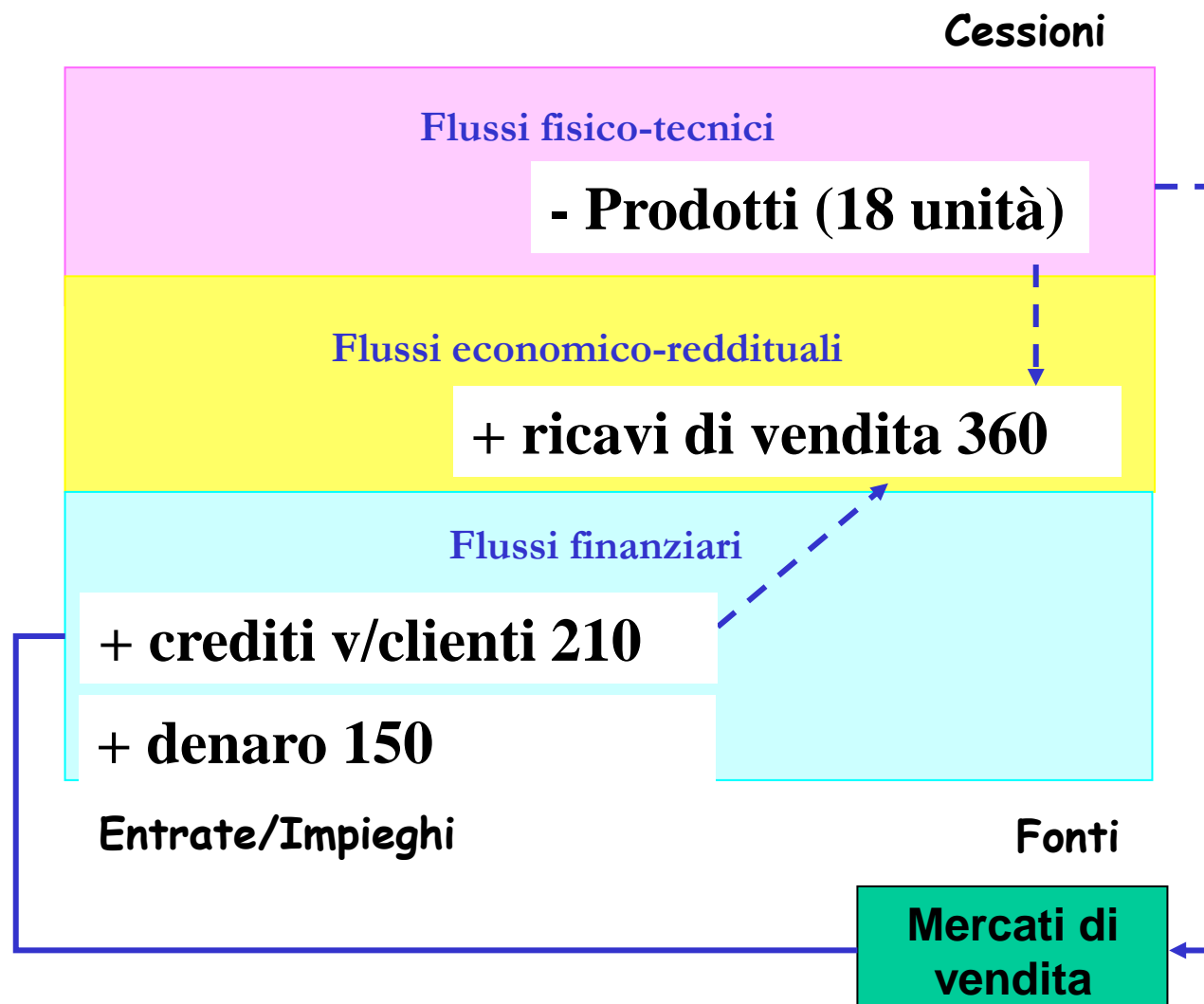
PUNTO 2



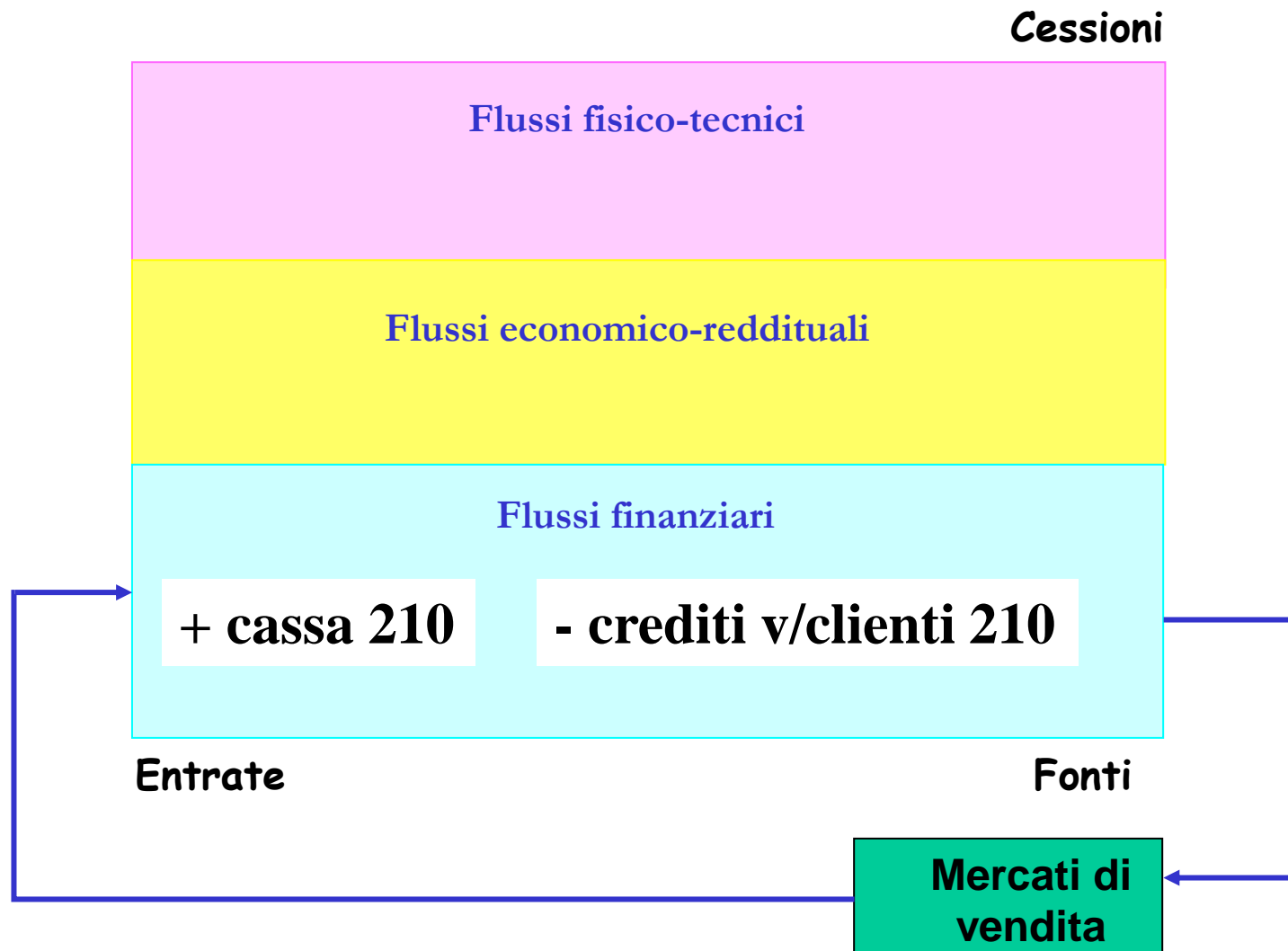
PUNTO 3



PUNTO 4

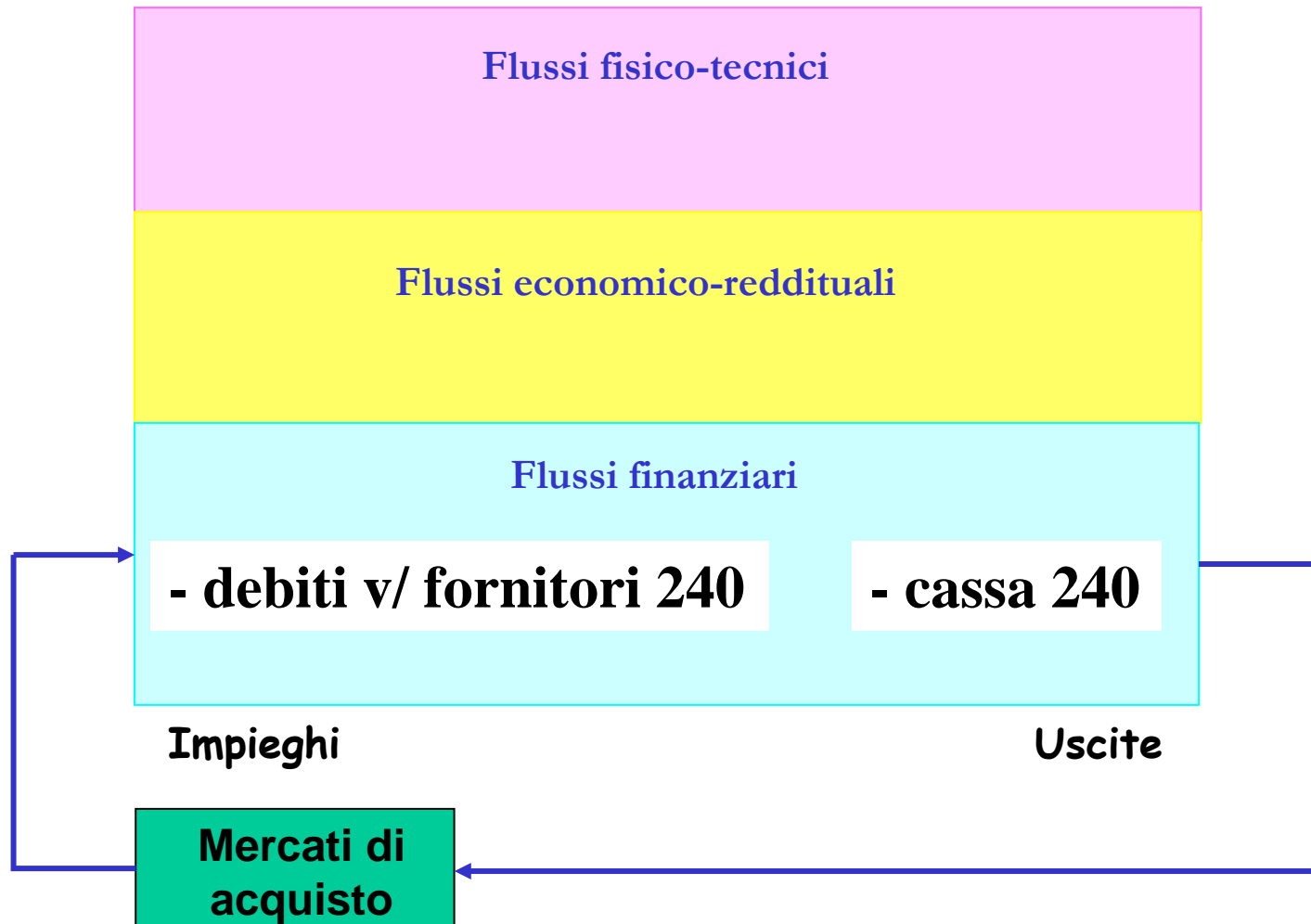


PUNTO 5



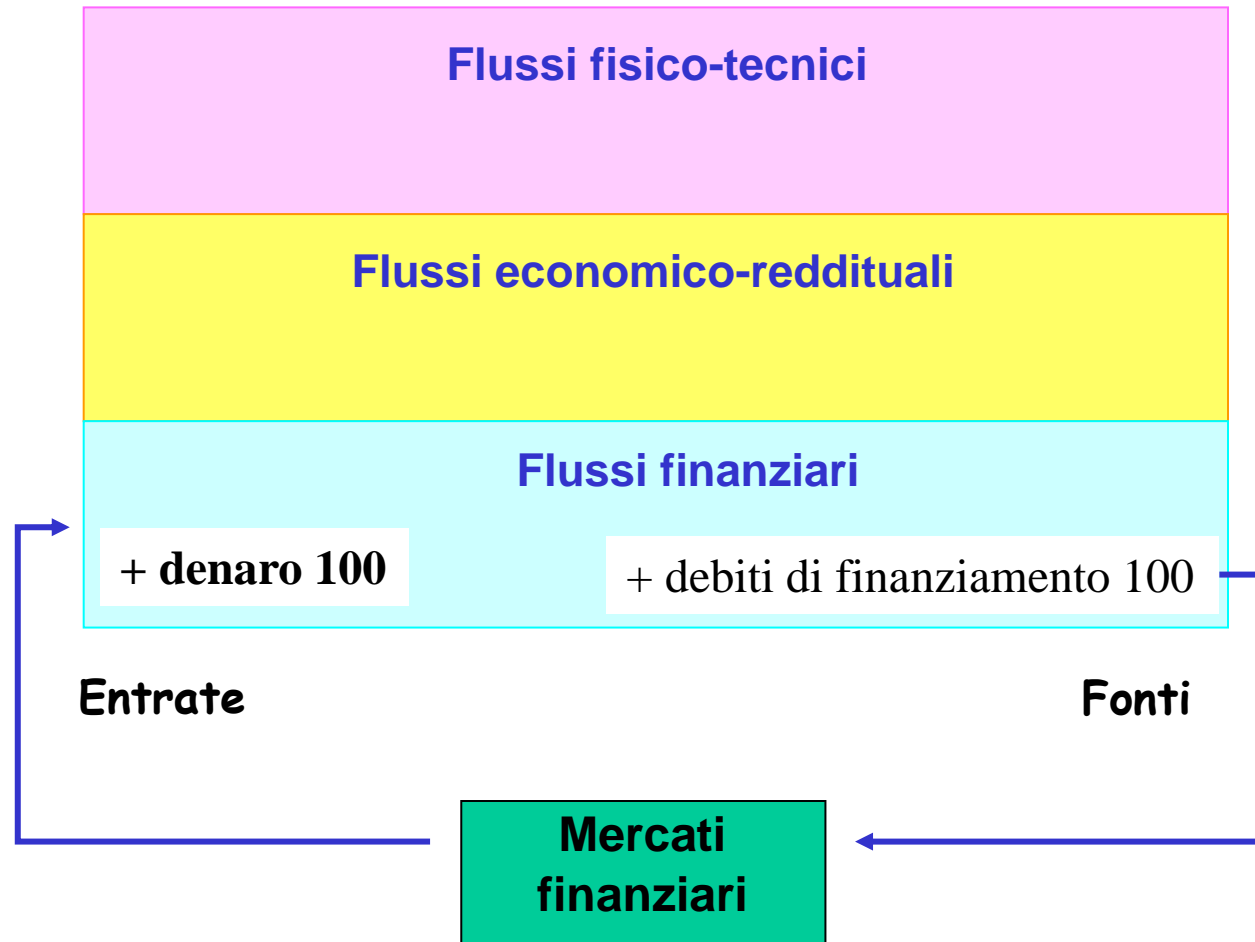
PUNTO 6

Acquisizioni

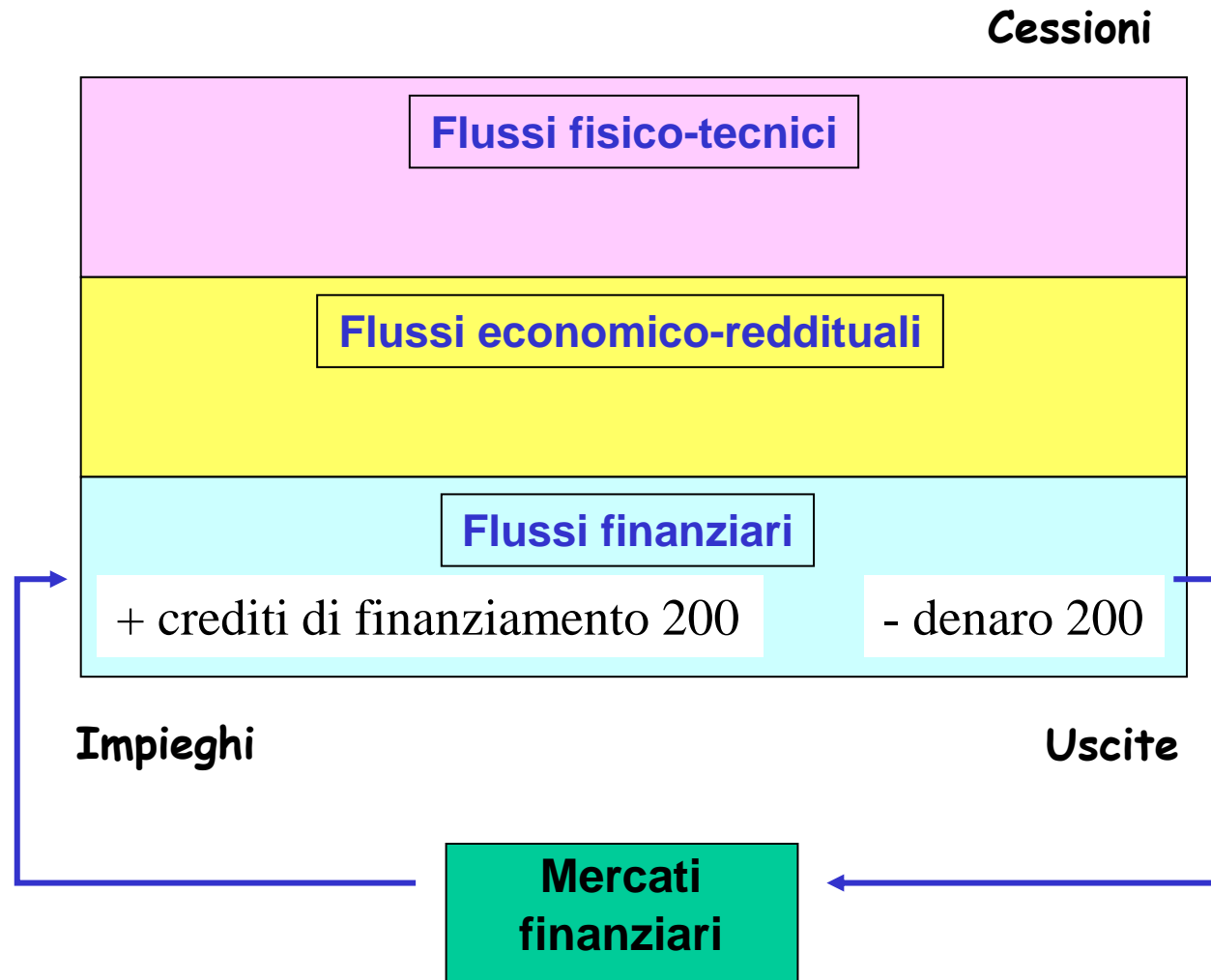


PUNTO 7

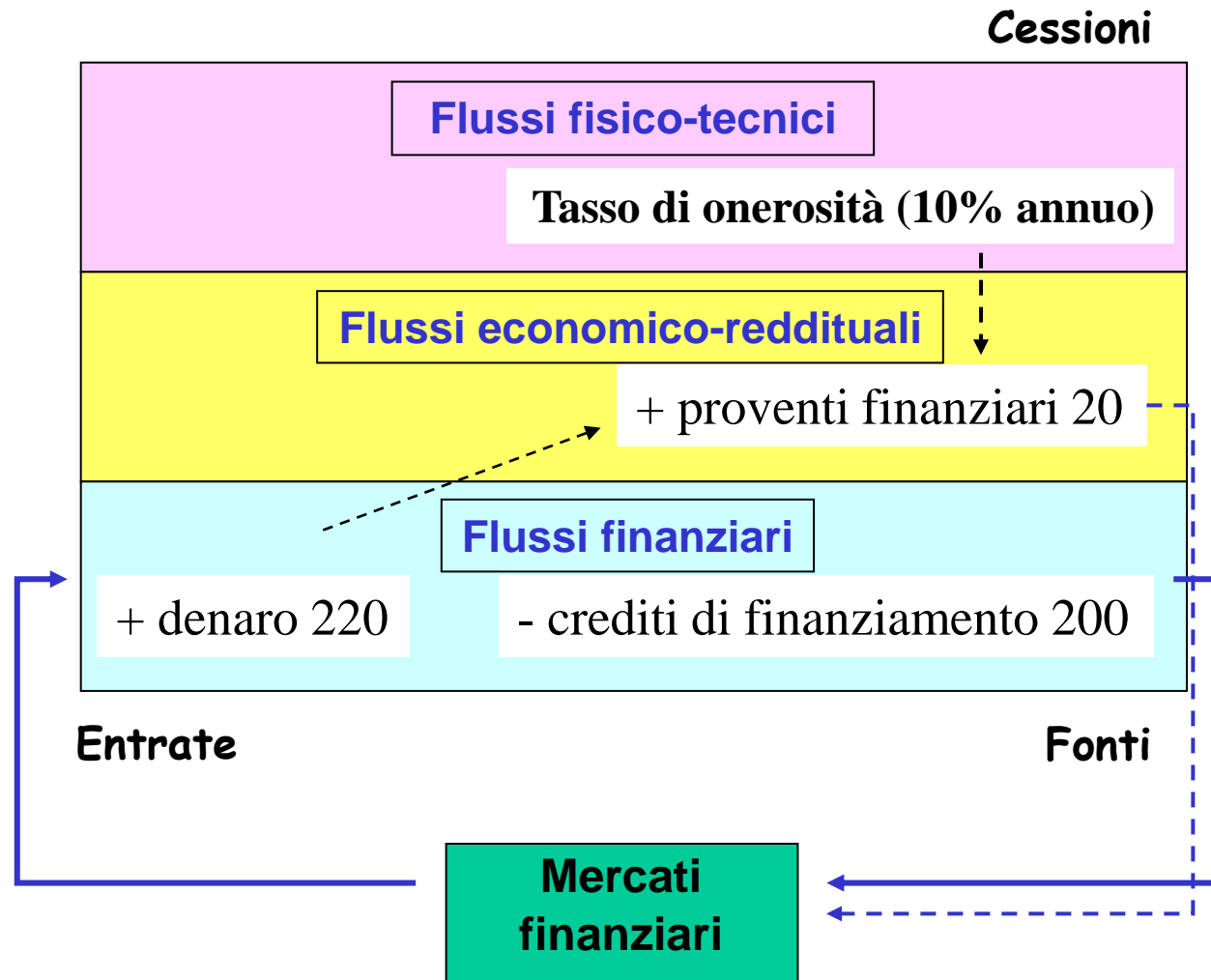
Acquisizioni



PUNTO 8

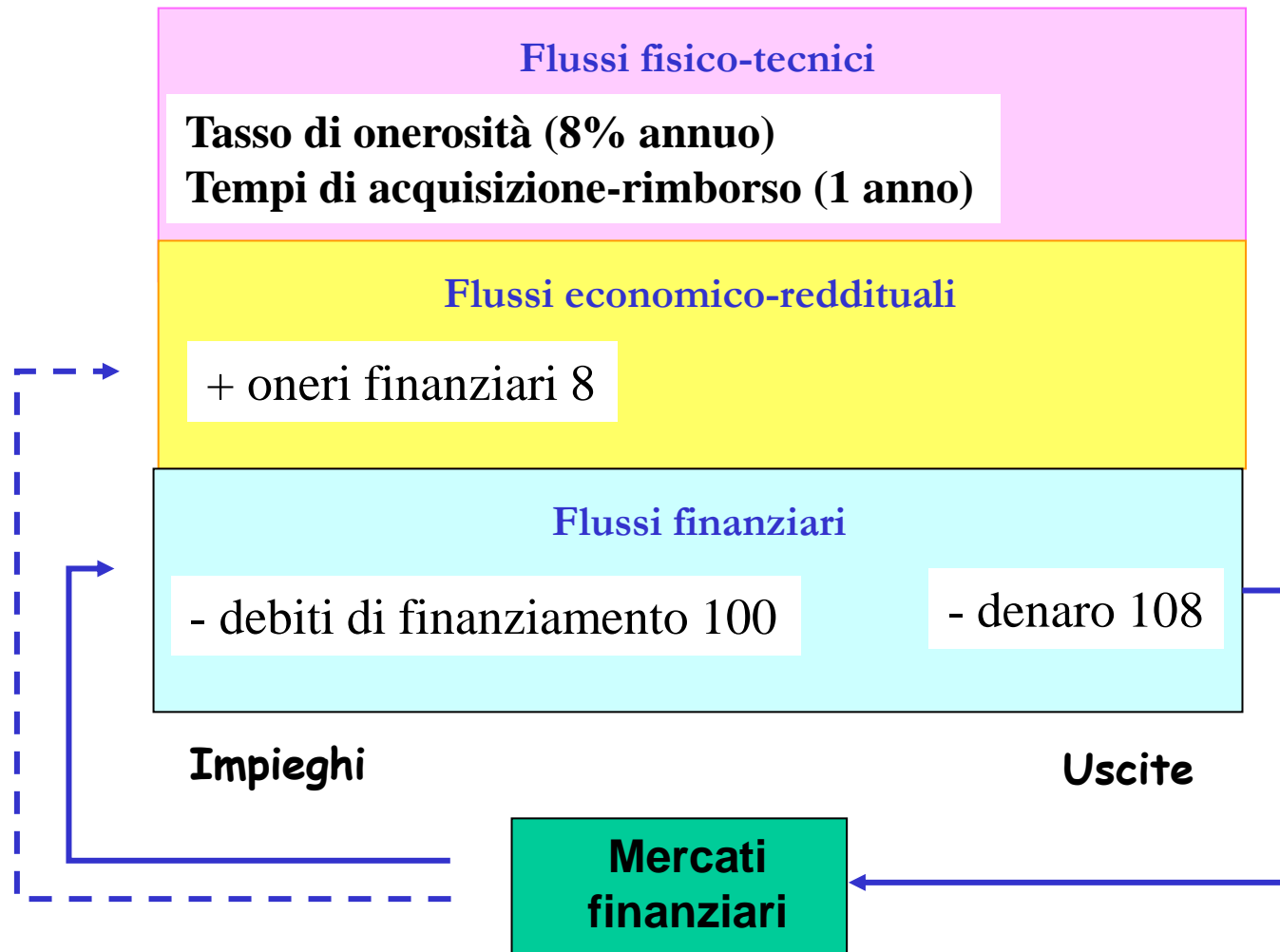


PUNTO 9

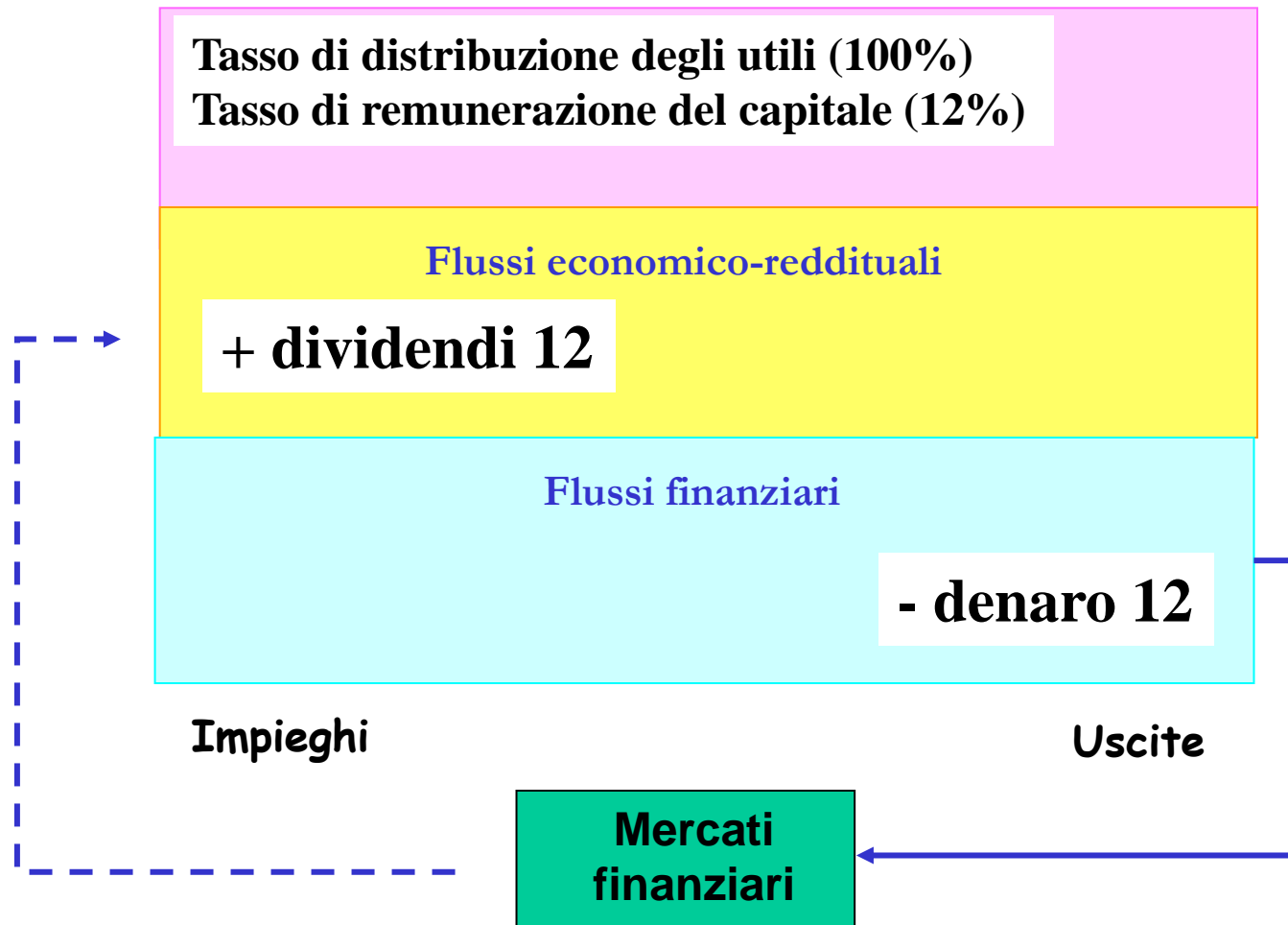


PUNTO 10

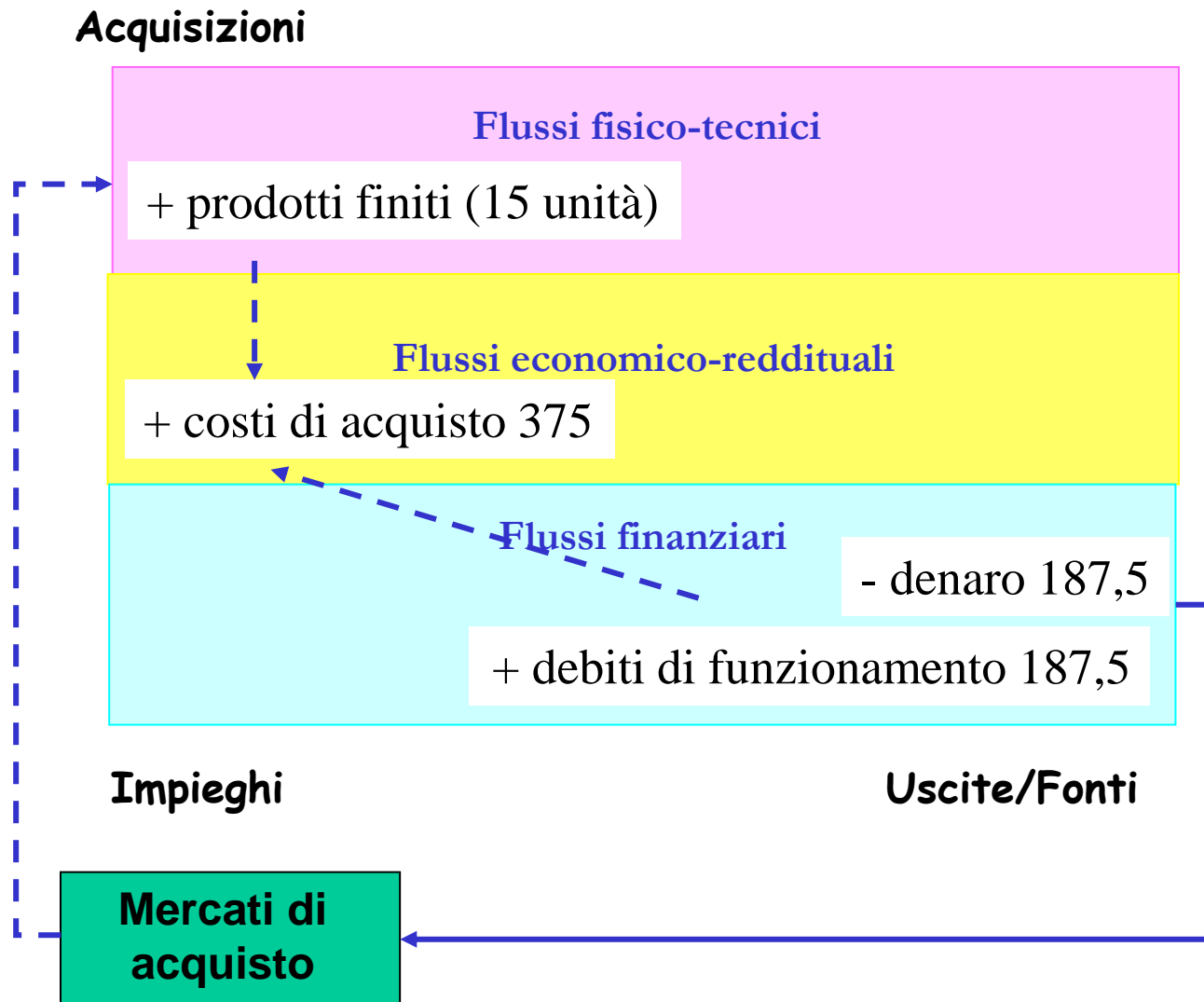
Acquisizioni



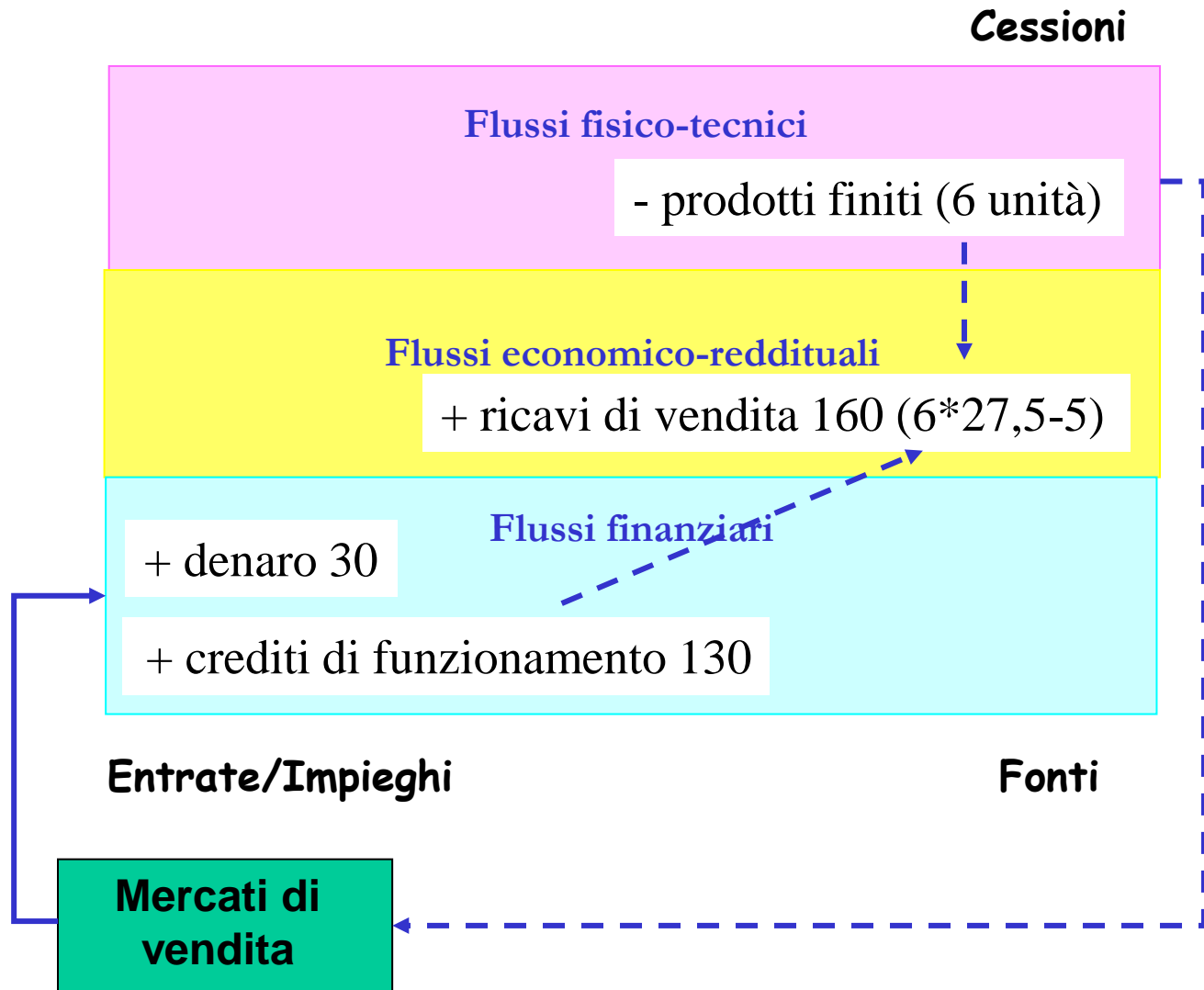
PUNTO 11



PUNTO 12



PUNTO 13



PUNTO 14

Acquisizioni

Flussi fisico-tecnici

Flussi economico-reddituali

Flussi finanziari

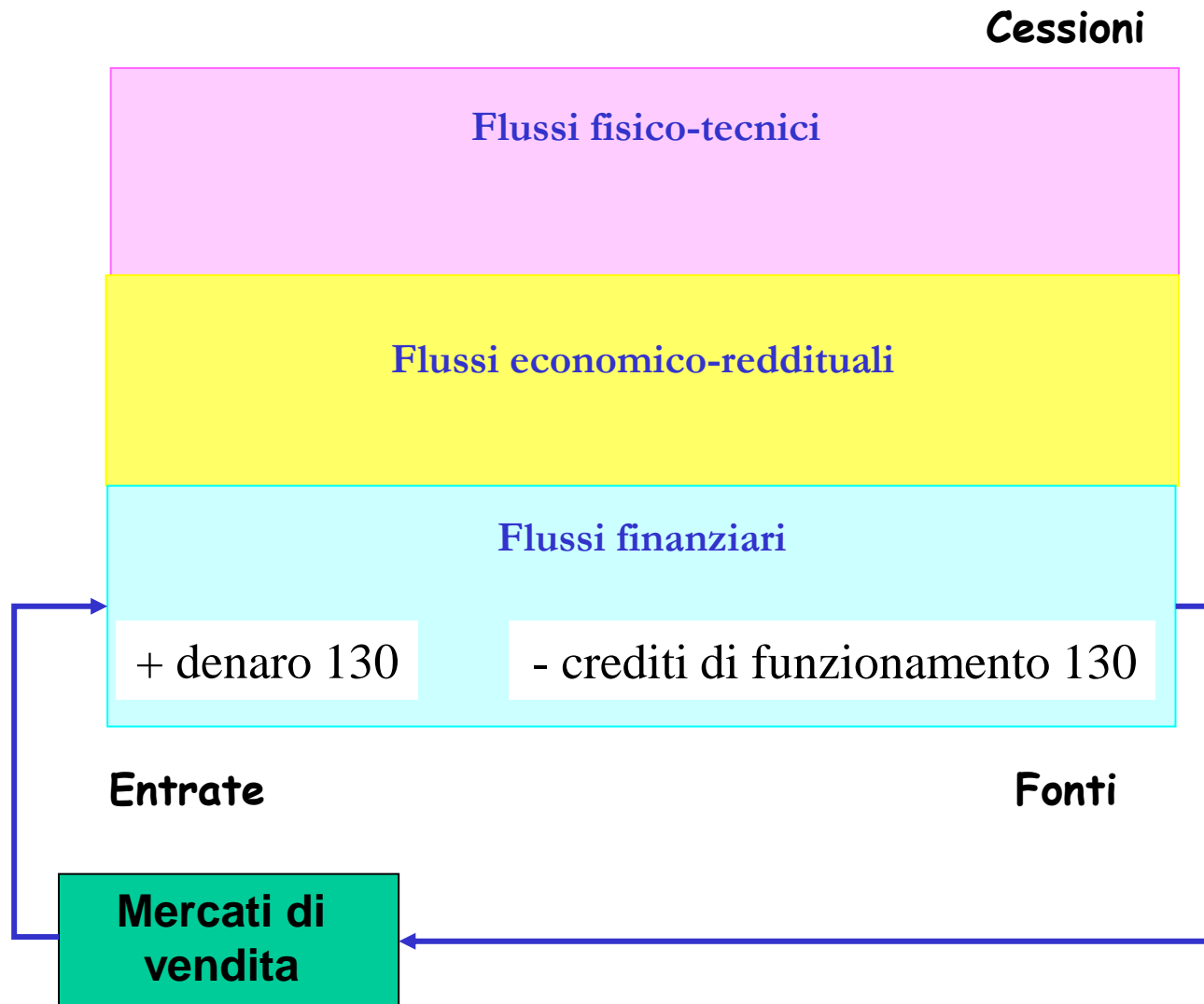
- debiti di funzionamento 187,5

- denaro 187,5

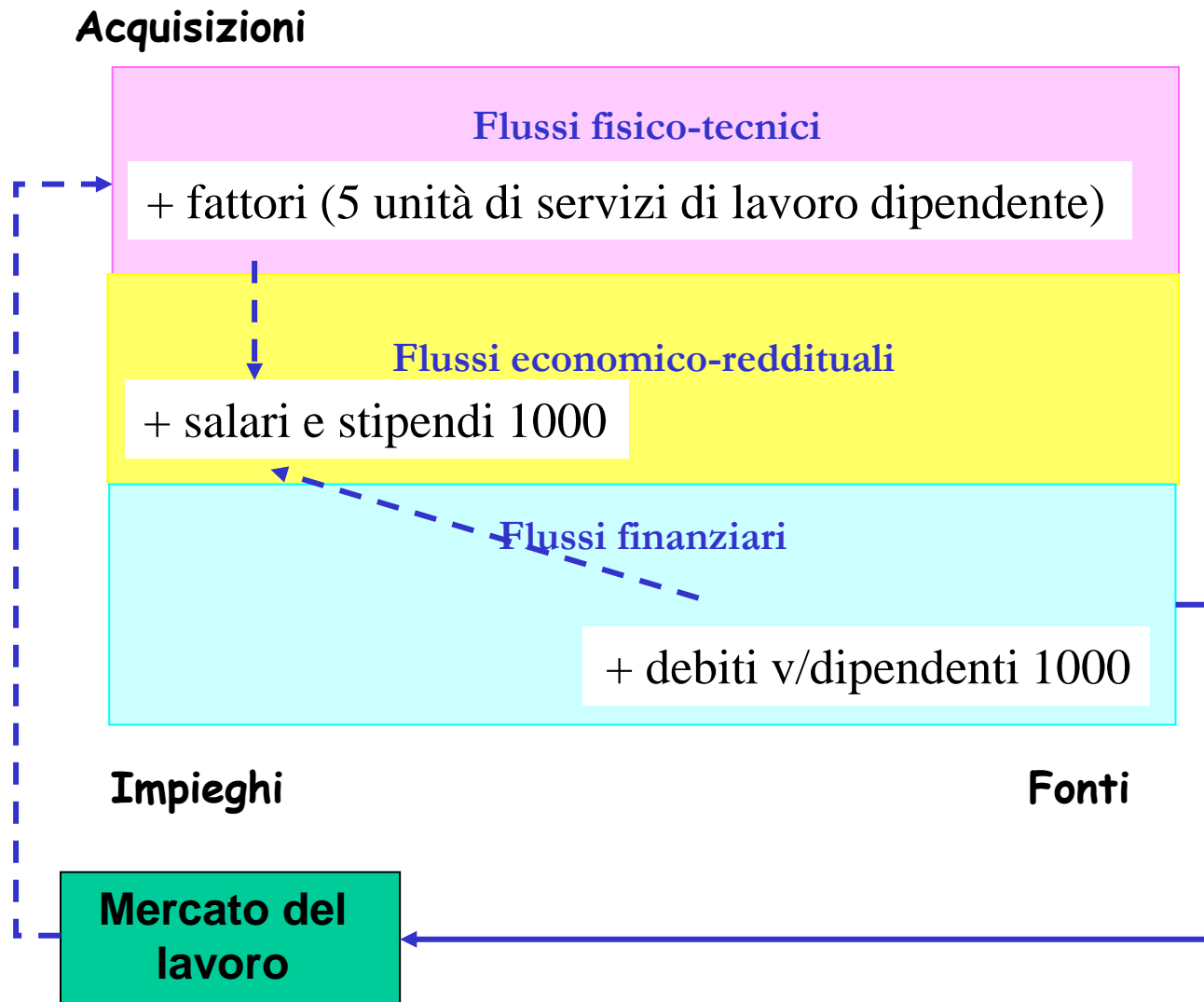
Impieghi

Uscite

Mercati di acquisto



PUNTO 16.1



PUNTO 16.2

Acquisizioni

Flussi fisico-tecnici

Flussi economico-reddituali

Flussi finanziari

- Debiti v/dipendenti
1000

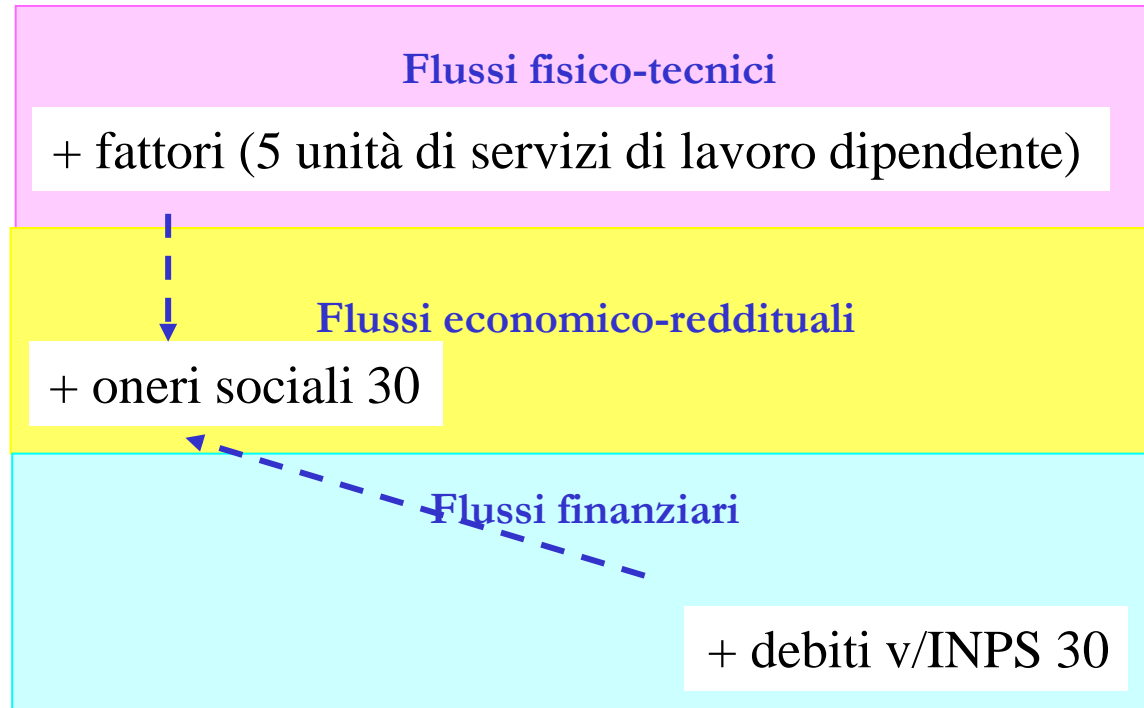
+ debiti v/INPS 45
+ debiti v/erario 15
- Denaro 940

Impieghi

Uscite/Fonti

PUNTO 16.3

Acquisizioni

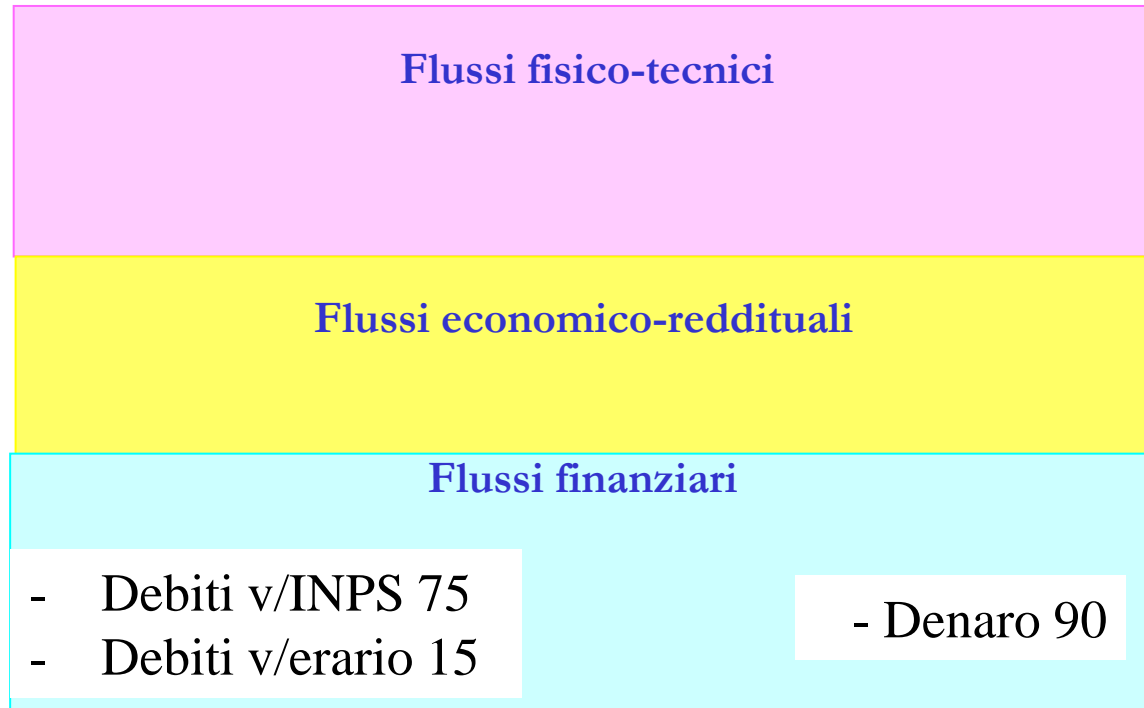


Impieghi

Fonti

PUNTO 16.2

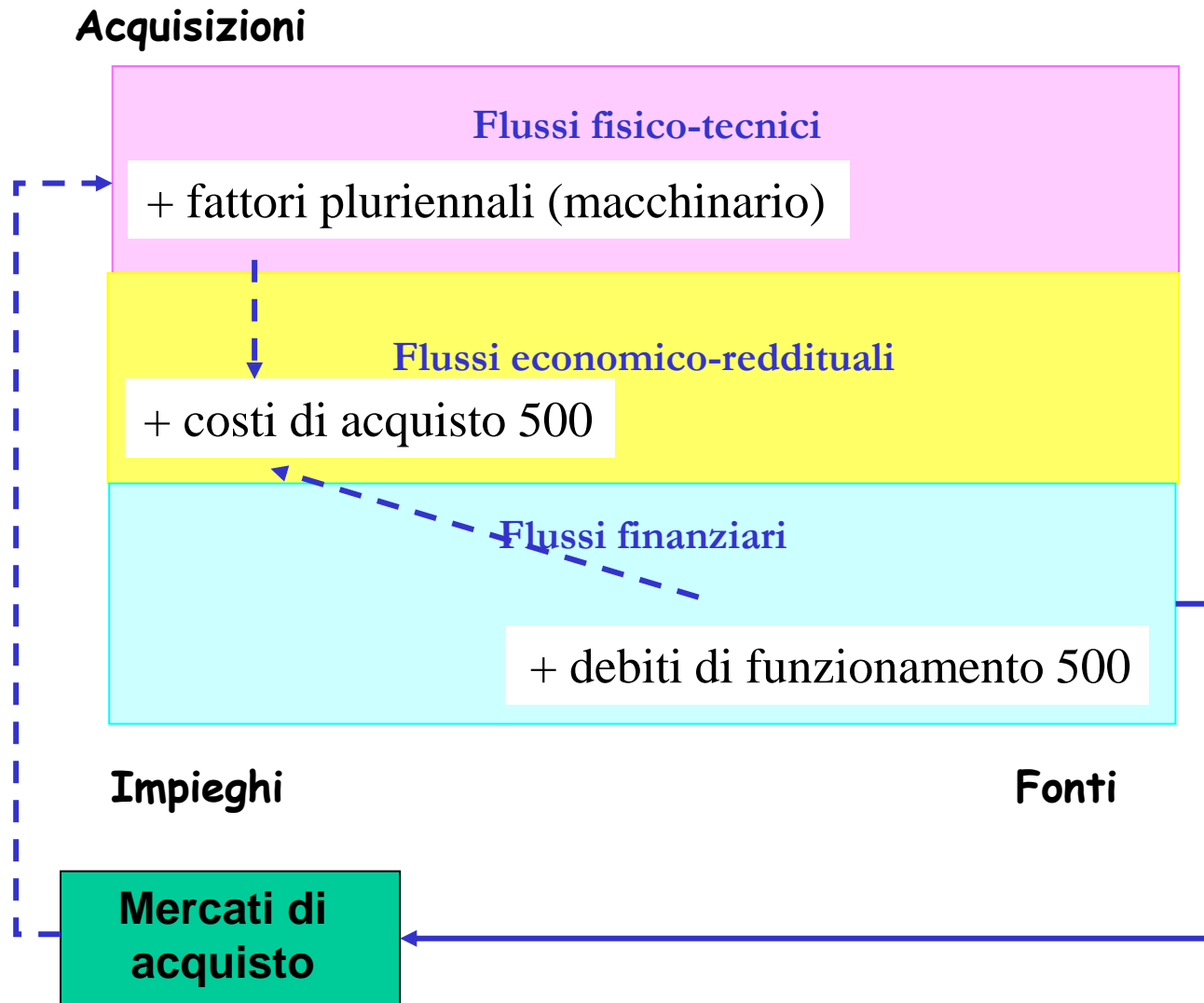
Acquisizioni



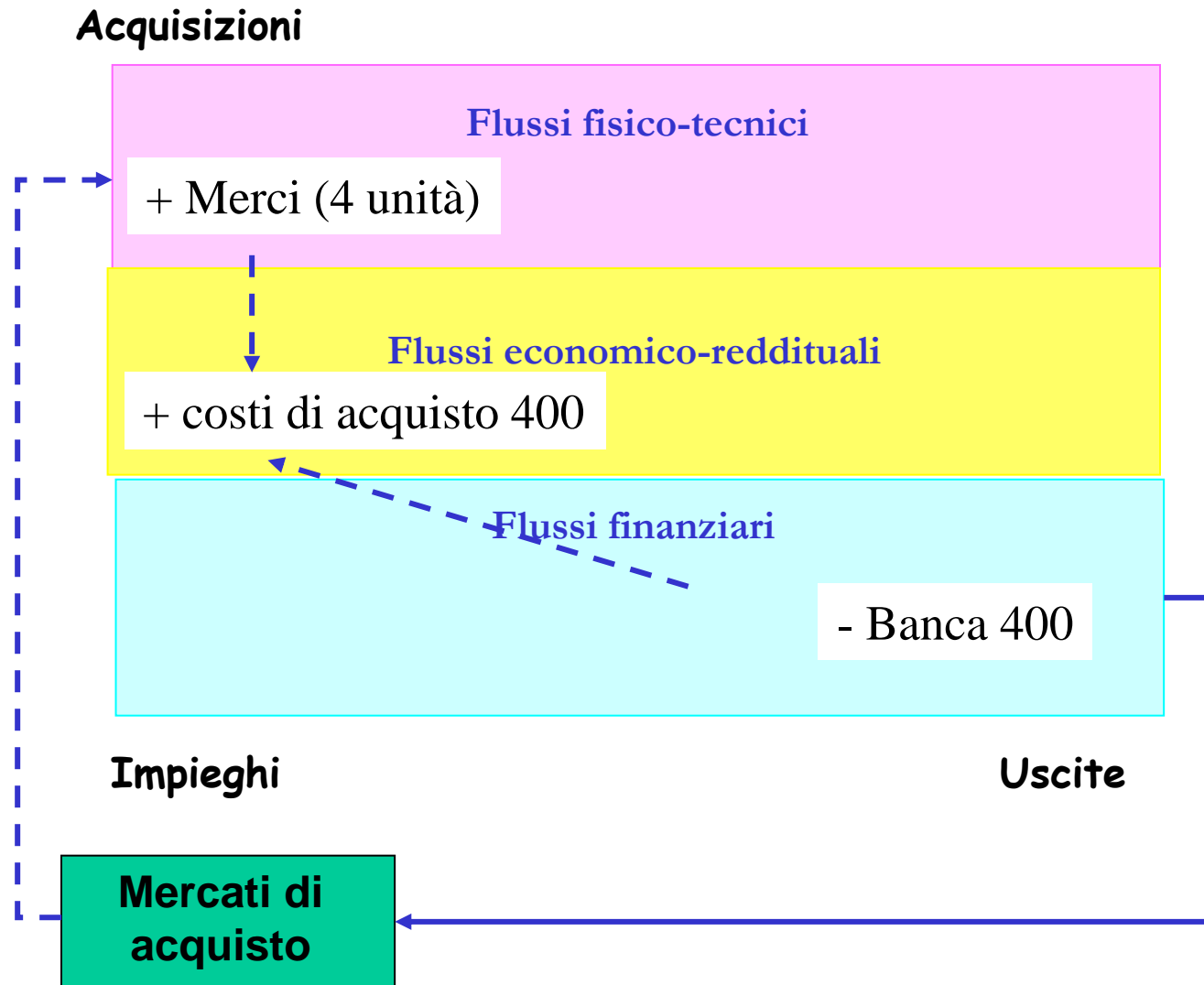
Impieghi

Uscite

PUNTO 17



PUNTO 18



PUNTO 19

Flussi fisico-tecnici

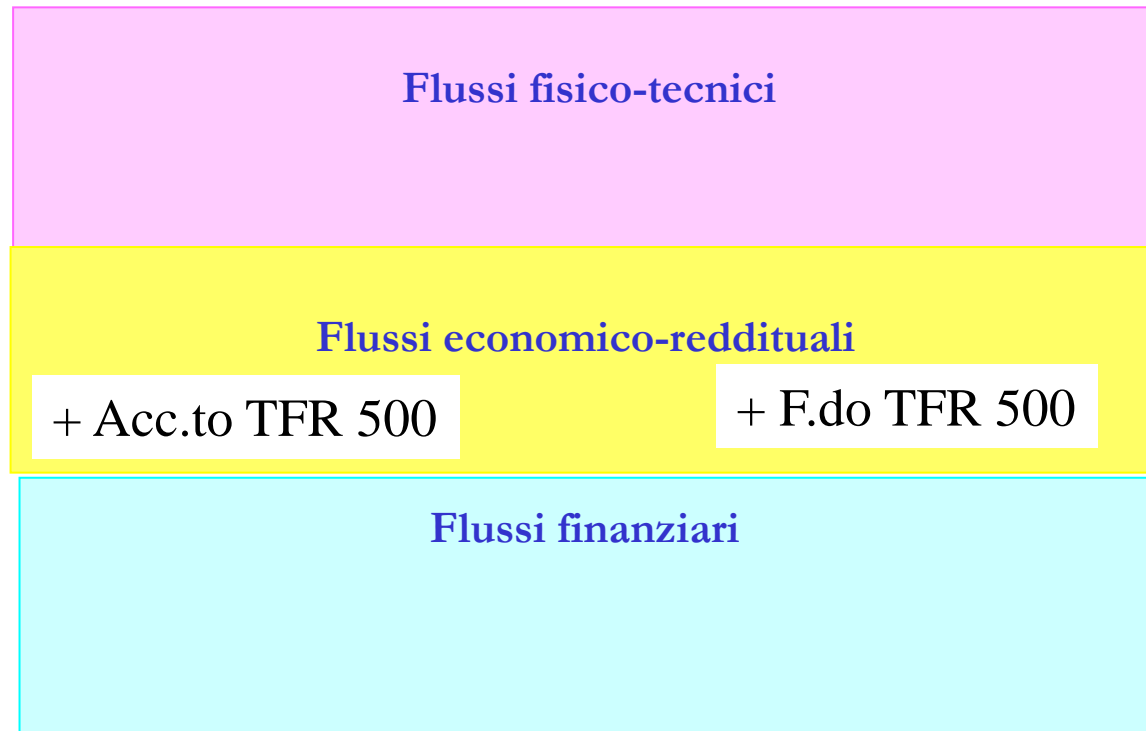
Flussi economico-reddituali

+ Amm.to 50

+ F.do amm.to 50

Flussi finanziari

PUNTO 20



Situazione magazzino

NATURA	Q.TA'	PREZZO
Acquisto	80	€ 3
Vendita	18	€ 20
Acquisto	15	€ 25
Vendita	6	€ 27,5
Acquisto	4	€ 100

Calcolo Rimanenze Finali

$$(80+15+4) - (18+6) = 99 - 24 = 75$$

Calcolo Costo Medio Ponderato

$$\frac{(80 \times 3) + (15 \times 25) + (4 \times 100)}{(80 + 15 + 4)} = 10,25$$

$$10,25 \times 75 = 768,75$$

**COSTO MEDIO
PONDERATO
UNITARIO**

L.I.F.O.

$$75 \times 3 = 225$$

F.I.F.O.

$$(56 \times 3) + (15 \times 25) + (4 \times 100) = 168 + 375 + 400 \\ = 943$$