



## **ESERCITAZIONE 5**

### **Esercizio 1**

Il direttore di una scuola dell'infanzia si avvale di una cucina interna per la fornitura di pasti caldi ai propri utenti (50 scolari), con i seguenti costi annui:

|  |          |
|--|----------|
| Materie prime  | € 16.500 |
| Manodopera diretta (2 ausiliari)                           | € 26.000 |
| Manodopera diretta (cuoco)                                 | € 30.000 |
| Ammortamento elettrodomestici e mobili da cucina           | € 7.000  |
| Utenze acqua, luce, gas (contatori separati per la cucina) | € 5.000  |
| Quota costi generali attribuita alla cucina                | € 3.000  |
| Totale costi annui   | € 87.500 |

A fronte dell'elevato impegno economico e organizzativo che tale servizio richiede, il direttore sta valutando l'opportunità di rivolgersi ad un fornitore esterno. Un'impresa di catering presenta al direttore un preventivo di 5 € a scolaro al giorno.

Sapendo che:

- i giorni di apertura della scuola in un anno sono 200;
- il cuoco sarebbe licenziabile;
- i 2 ausiliari potrebbero essere reimpiegati full time per le attività di pulizia della scuola e segreteria;
- gli elettrodomestici e i mobili hanno una vita utile di soli 2 anni, per cui si valuta che non sarebbero alienabili, ma potrebbero essere ceduti gratuitamente ad un ente benefico;
- a seguito dell'esternalizzazione le utenze specifiche del locale cucina diminuirebbero del 90%.

si determini se alla scuola conviene economicamente accettare l'offerta del fornitore esterno.

**CONVIENE ACCETTARE L'OFFERTA: MINORI COSTI ANNUI PER 27.000€**

### **Esercizio 2**

L'azienda Tognazzi s.p.a. realizza in un reparto dedicato un componente (volumi annui 20.000 unità), il cui costo industriale (costo di fabbricazione) unitario è il seguente:

|                                   |      |
|-----------------------------------|------|
| <b>Costo industriale unitario</b> |      |
| Materie prime                     | € 30 |
| Manodopera diretta                | € 50 |
| Ammortamenti macchinari           | € 18 |

# Esercitazione Contabile Con Soluzioni Unibg

**Sebastian Brünink**



## **Esercitazione Contabile Con Soluzioni Unibg:**

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web applicants often need to prove financial stability and good character and how they can contribute positively to society this proof is often given in many ways including reference letters often the writer of the letter is a person that can speak to the character and good morals of the applicant they could be a family member expert or

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web jul 12 2023 describe the applicant s character traits in the second paragraph you should provide specific examples that illustrate whatever the applicant is trying to prove to immigration officials for example the applicant may need a testimonial

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when name successfully helped a sick injured or elderly person did

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