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:

Costo industriale unitario	
Materie prime	€30
Manodopera diretta	€ 50
Ammortamenti macchinari	€ 18

Esercitazione Contabile Con Soluzioni Unibg

J Dewey

Esercitazione Contabile Con Soluzioni Unibg:

Decoding Esercitazione Contabile Con Soluzioni Unibg: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "Esercitazione Contabile Con Soluzioni Unibg," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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