

Indicatori tempi medi di pagamento (art. 9 DPCM 22/09/2014)

Anno 2015

$$\text{Indice I trimestre} = \frac{26.342,39}{3.041,99} = 8,66$$

$$\text{Indice II trimestre} = \frac{9.832.341,75}{136.450,19} = 72,06$$

$$\text{Indice III trimestre} = \frac{-21.061,79}{3.076,16} = -6,85$$

$$\text{Indice IV trimestre} = \frac{-79.217,46}{4.615,92} = -17,16$$

$$\text{Indice annuale} = \frac{9.758.404,89}{147.184,26} = 66,30$$