

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

Anno 2015

$$\text{Indice I trimestre} = \frac{-632.364,08}{9.635,02} = -65,63$$

$$\text{Indice II trimestre} = \frac{-257.117,60}{14.747,34} = -17,43$$

$$\text{Indice III trimestre} = \frac{-56.217,76}{22.432,42} = -2,51$$

Indice IV trimestre =

$$\text{Indice annuale} = \frac{-945.699,44}{46.814,78} = -20,20$$