



IL NUOVO RENDICONTO FINANZIARIO

**Come controllare e gestire la
Liquidità dell'impresa**

06 febbraio 2019

Prof. Dr. Roberto Belotti

ESEMPIO 1/1

SPI			SP II		
Banca c/c	100	0	Banca c/c	135	15
Clienti	0		Clienti	8	
		Fornitori			Fornitori
		PN1			PN2
		100			100 + 28
			143		143



1 X 280

CE I	
ACQ.	280 308
UL	28
	308 308

CE CASH	
Parte non pagata	280 + 308 +
	15 - 8 -
	265 300
UL cash	35
	Parte non incassata

Clienti	
308	300
8	

Fornitori	
265	280
15	

Fornitori 0 → 15
 Clienti 0 → 8

↑ + 35 UN CAS
 ↓ - 15 PAGO FORN
 + 8 INCASSO CLI
 28

F	Cash	I
+ UN	28	
+ ↑ deb	15	
- ↑ cred	8	
CASH	<u>35</u>	

Banca 01/01	100
Banca 31/12	<u>135</u>
	35

$$300 = 308 - 8$$

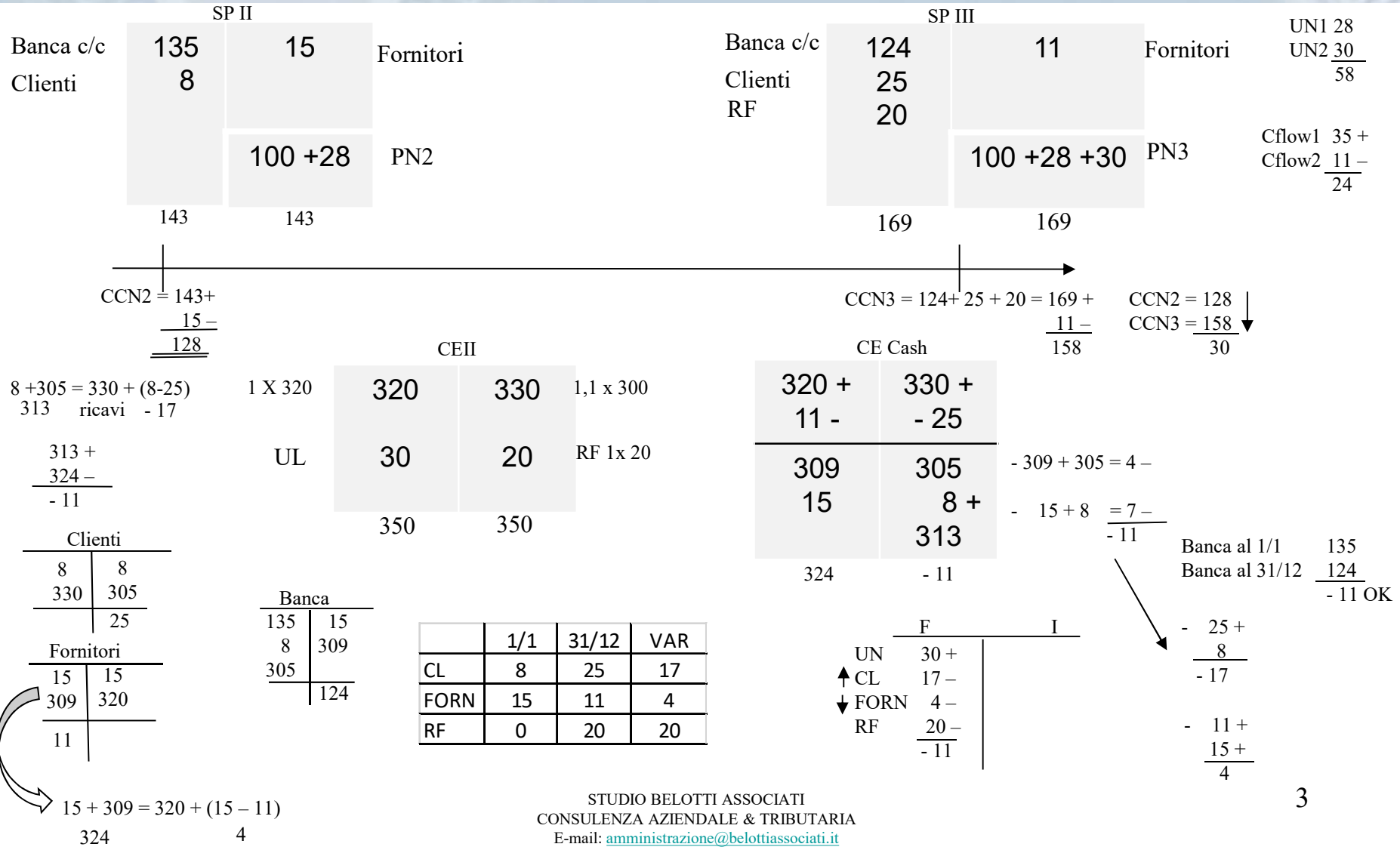
$$265 = 280 - 15$$

$$\underline{35}$$

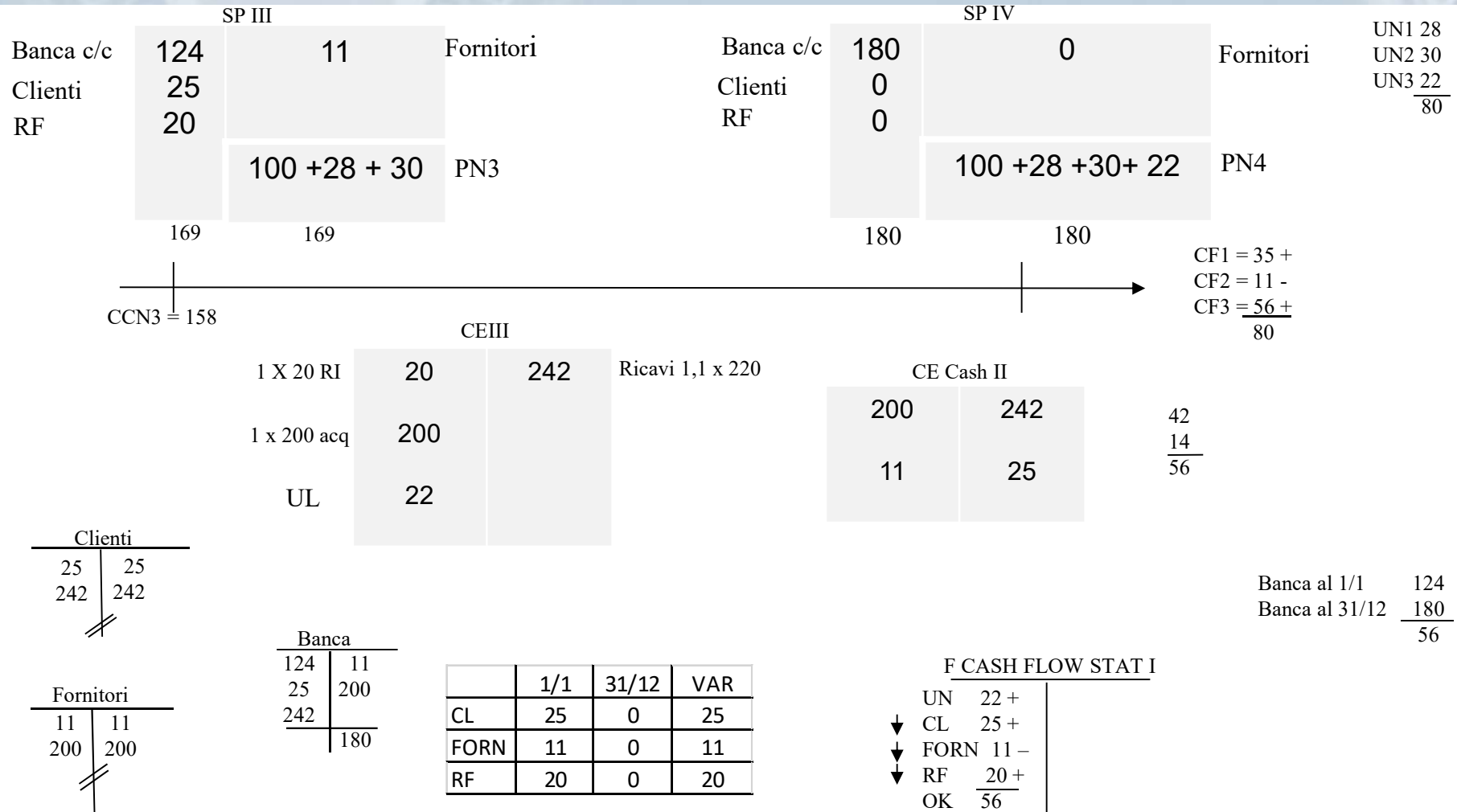
Banca c/c	
100	265
300	135
400	

Cash flow: 300 - 265 = 35

ESEMPIO 2/1



ESEMPIO 3/1



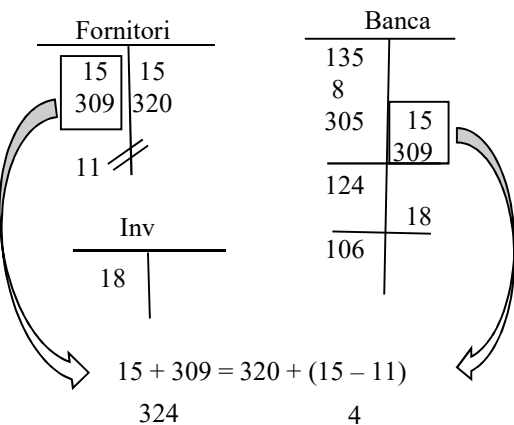
ESEMPIO 1/2

SP I			SP II		
Banca c/c	135	15	Banca c/c	106	11
Clienti	8		Clienti	25	6
		100 +28	In	18	
			Rf	20	100 +28 +24
	143	143		169	169

CE		CE Cash	
1 X 320	320	330	1,1 x 300
Amm.	6	20	R = 1 x 20
UN	24		
	350	350	

320 +	330 +	
11 -	25 -	305 - 309 = -4
309	305	8 - 15 = -7
15	8 +	

Clienti	
8	8
330	305
	25



	1/1	31/12	VAR
CL	8	25	17
FORN	15	11	4
RF	0	20	20

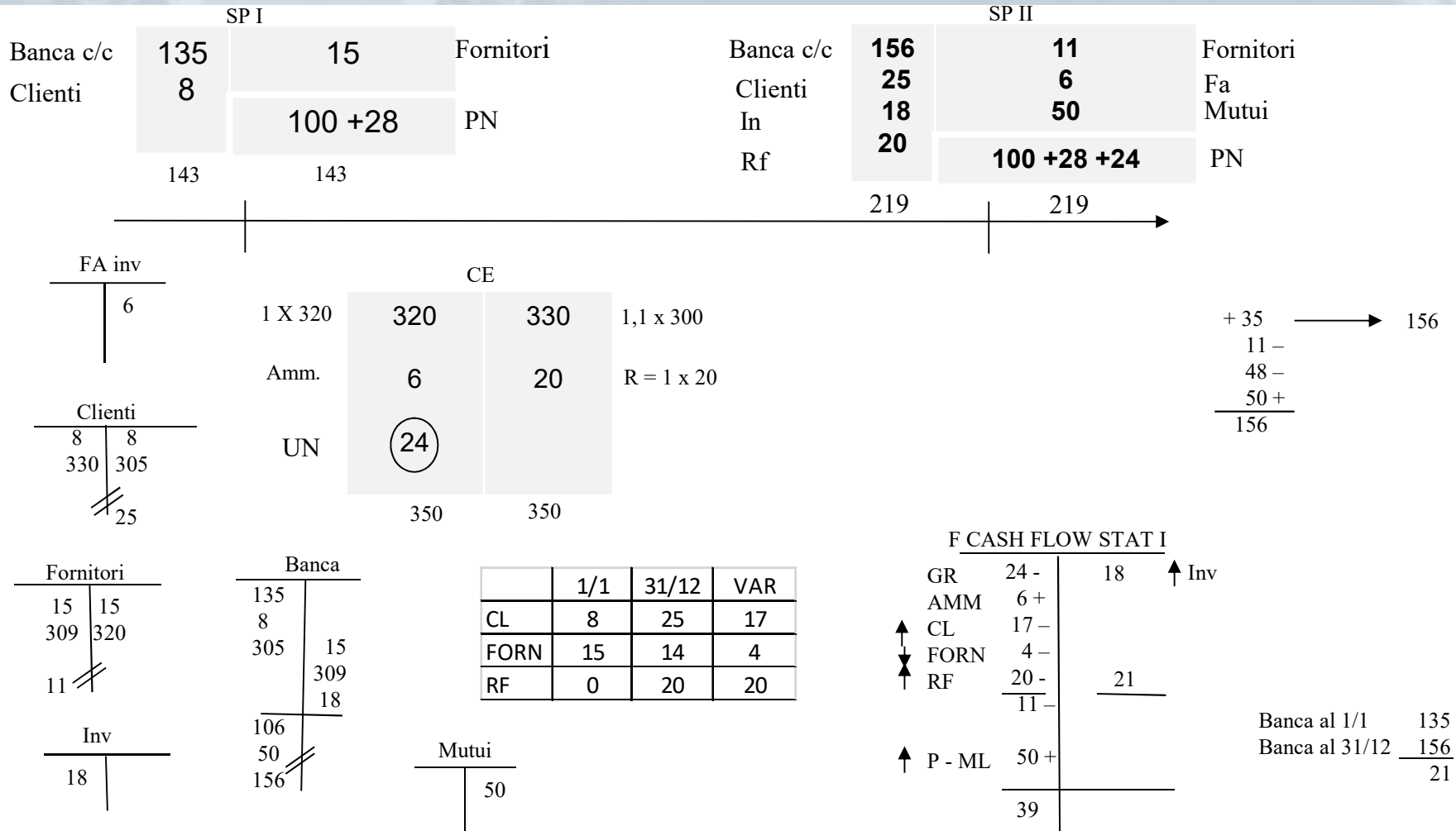
F CASH FLOW STAT I		
UN	24 -	18 ↑ Inv
CL	17 -	
FORN	4 -	
RF	20 -	
AMM	6	-29
GE	-11	

-11
11 -
15 +
+4
25 -
8 +
17 -

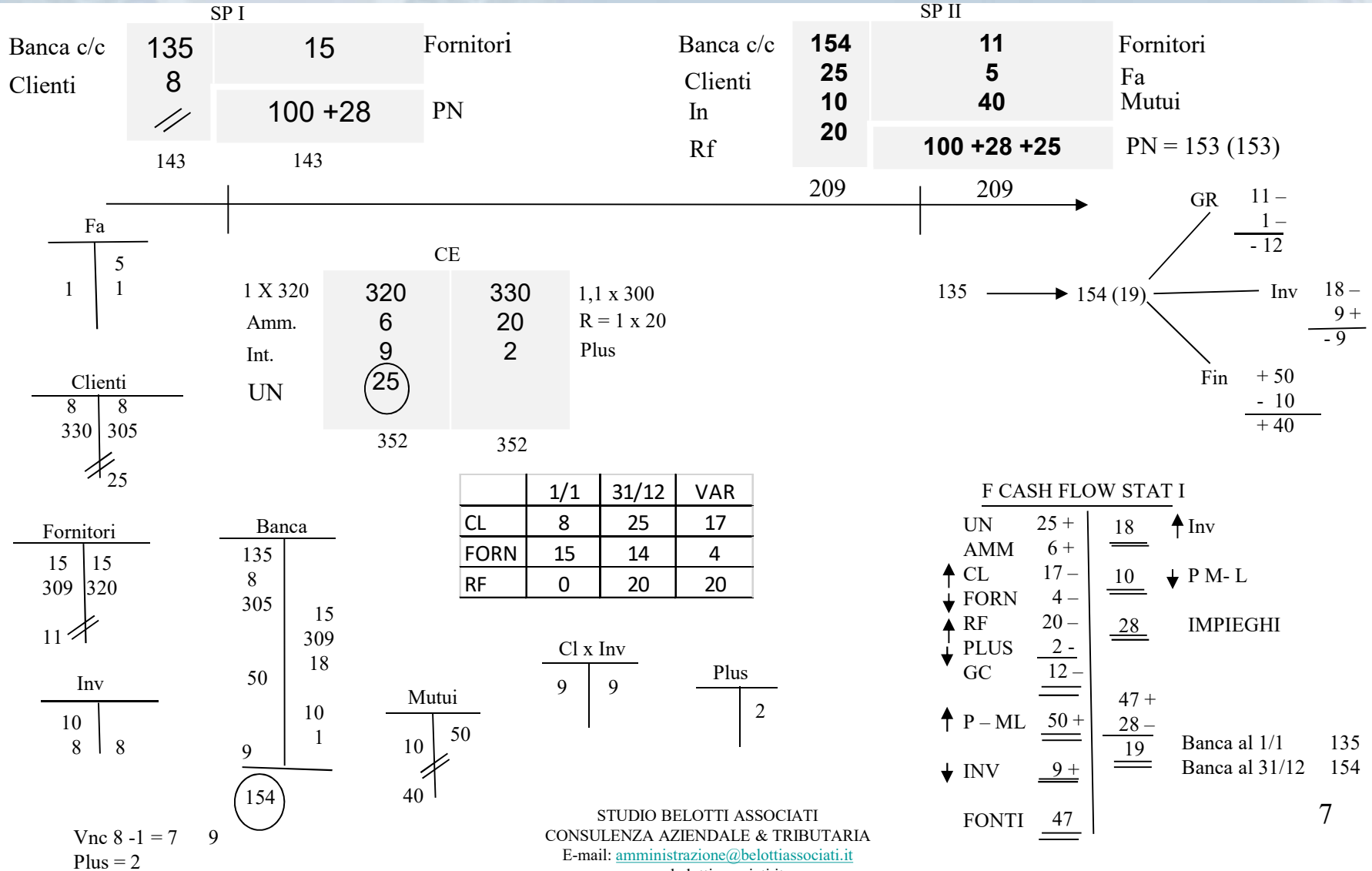
-11
-28
-29

Banca al 1/1	135
Banca al 31/12	106
	-29 ↓

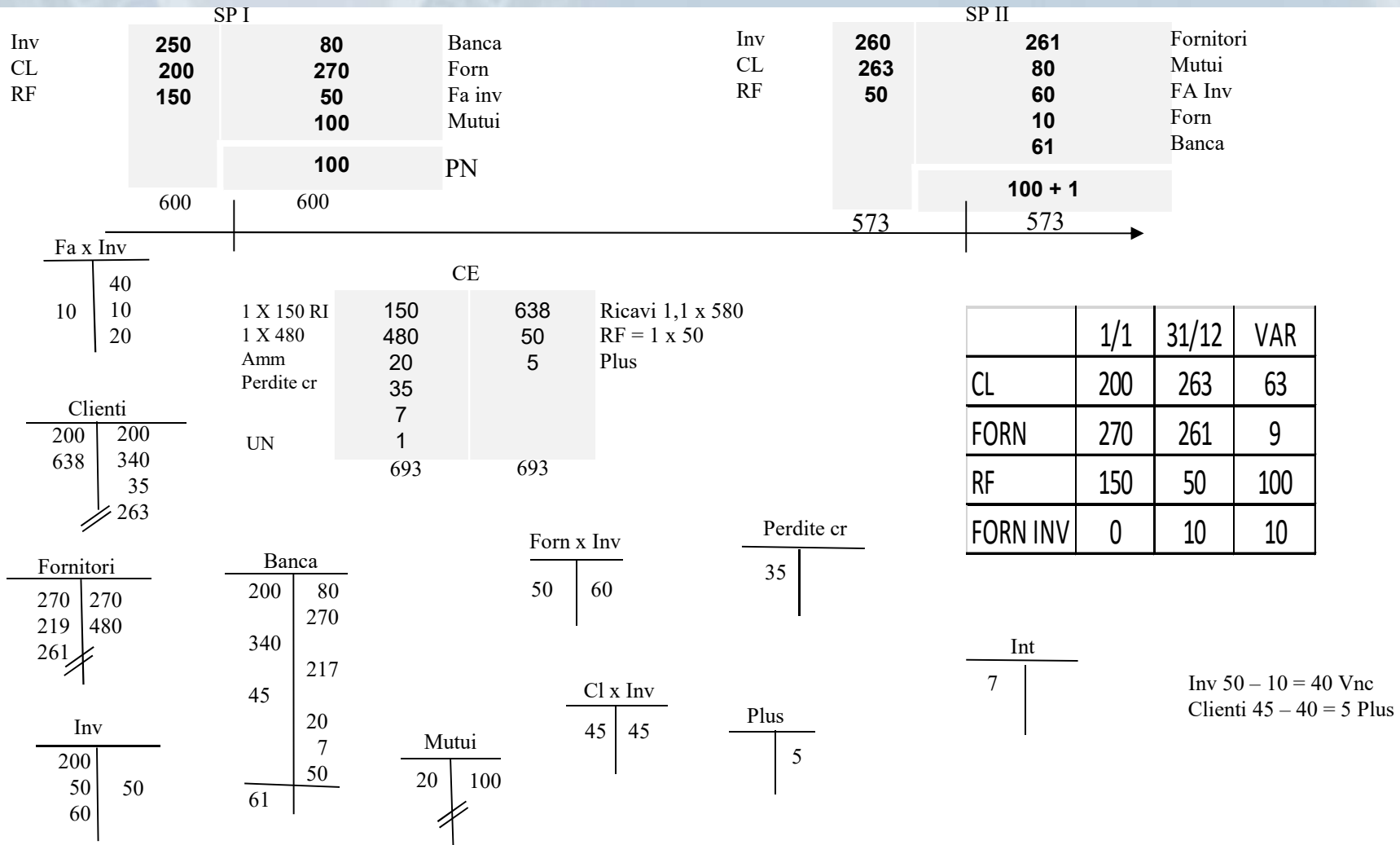
ESEMPIO 2/2



ESEMPIO 3/2



ESEMPIO 4/1



ESEMPIO 4/1 (Segue)

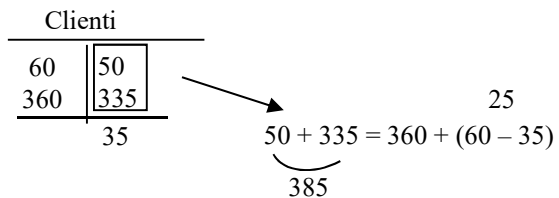
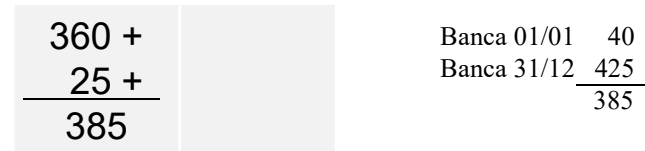
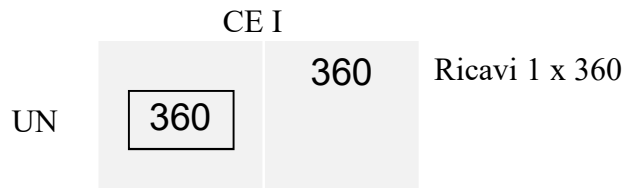
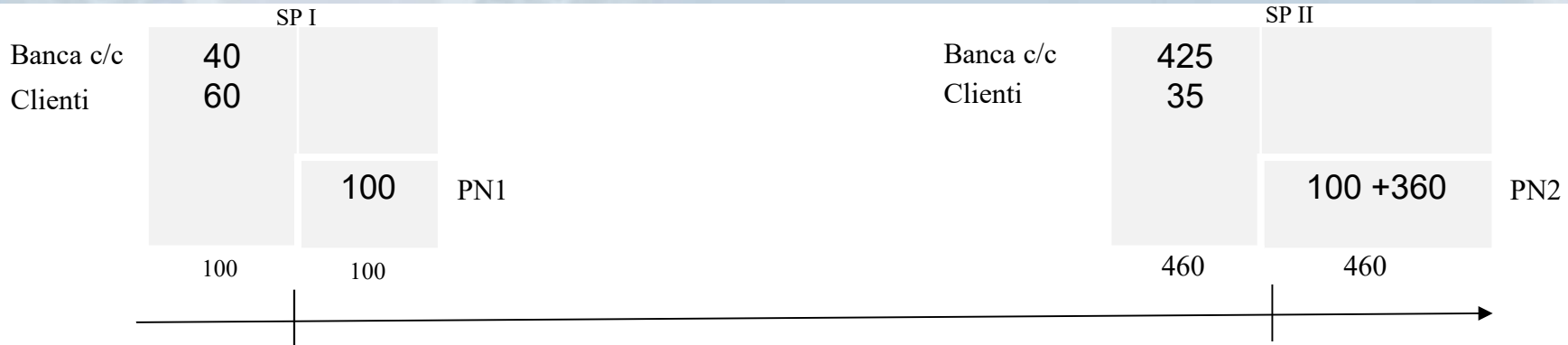
Banca 80 \longrightarrow 61 (-19)

CE CASH	
480 +	638 +
<u>261 -</u>	<u>298 -</u>
219	340
<u>270</u>	<u>200</u>
489	540
51 +	
<u>7 -</u>	
44	

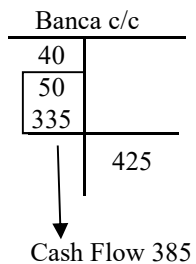
Ok

F CASH FLOW STAT I		
GR	1 +	<u>60</u> \uparrow Inv
AMM	20 +	<u> </u>
PLUS	5 -	<u>20</u> \downarrow P M- L
\uparrow CL	63 -	<u> </u>
\downarrow FORN	9 -	<u>80</u>
\downarrow RF	100 +	<u> </u>
GR	44 +	<u> </u>
		99 +
\downarrow INV	<u>45 +</u>	<u>80 -</u>
		19 +
\uparrow P M- L	<u>10 +</u>	Banca al 1/1 80 -
		Banca al 31/12 <u>61 -</u>
		+ 19
		<u>99</u>

ESEMPIO



		Totale	Incassati	Da incassare
CL	1/1	60	50	10
	vendite	365	335	35
		390	385	35



	1/1	31/12	Var
CL	60	35	25

