

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

Anno 2021

$$\text{Indice I trimestre} = \frac{426767,37}{24721,01} = 17,26$$

$$\text{Indice II trimestre} = \frac{4337655,87}{73.523,01} = 59$$

$$\text{Indice III trimestre} = \frac{-440837,57}{35.597,42} = -12,38$$

$$\text{Indice IV trimestre} = \frac{0}{0,00} = \text{\#DIV/0!}$$

$$\text{Indice annuale} = \frac{4323585,67}{133.841,44} = 32,30$$

