

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

Anno 2022

$$\text{Indice I trimestre} = \frac{-95257,13}{20433,16} = -4,66$$

$$\text{Indice II trimestre} = \frac{-150356,75}{16.974,96} = -9$$

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

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

$$\text{Indice annuale} = \frac{-245613,88}{37.408,12} = -6,57$$

