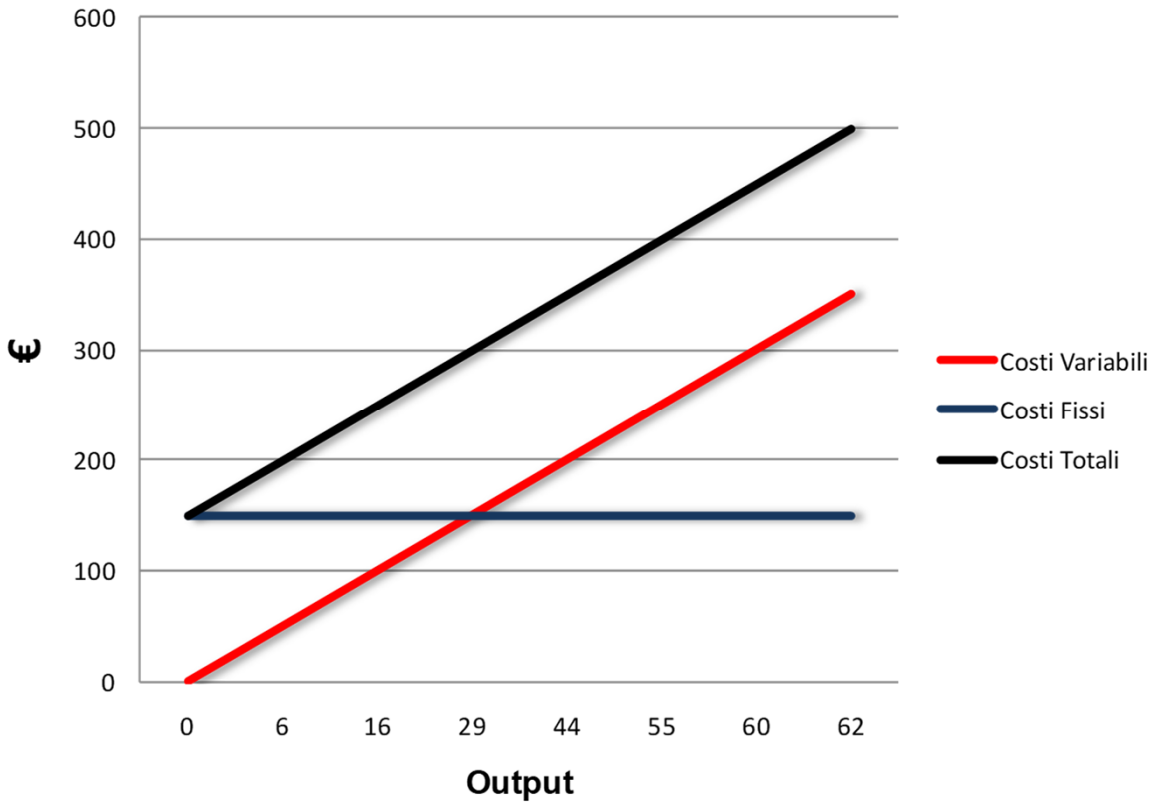
Principi

Prof. Edoardo Mollona

I costi: fissi e variabili



I costi: la funzione di costo medio nel breve periodo

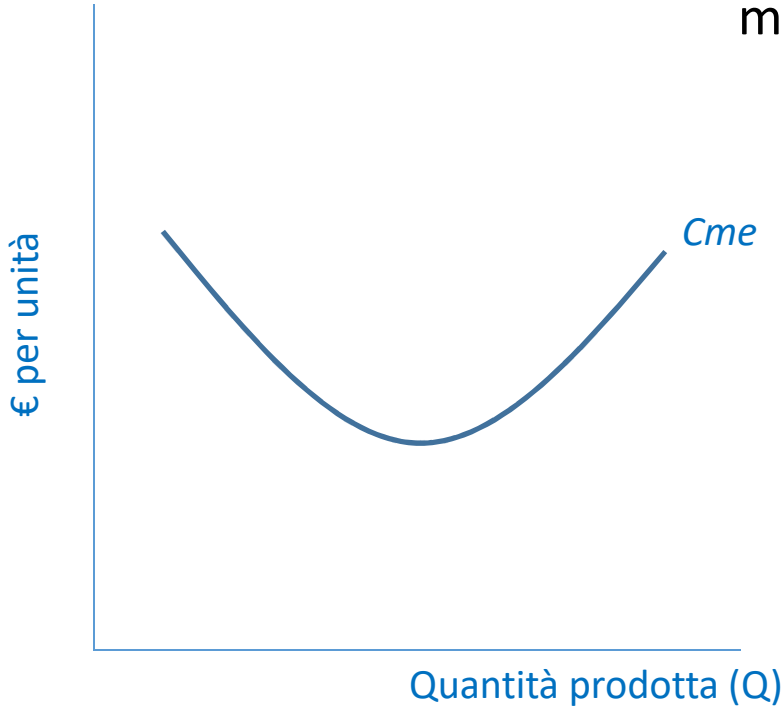
Costi medi fissi (CMF) $\frac{CF}{Q}$

Costi medi variabili (CMV) $\frac{CVt}{Q}$

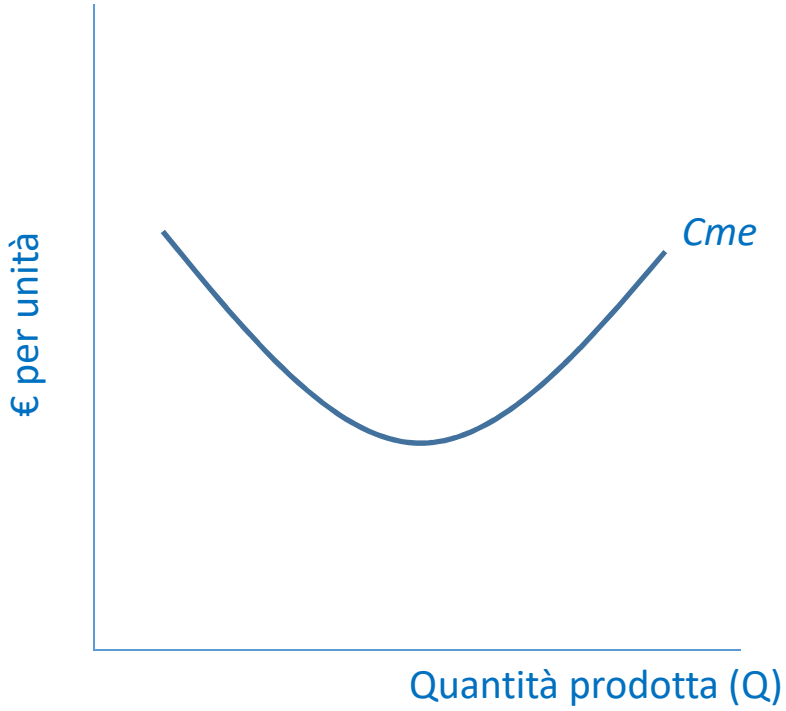
I costi: la funzione di costo medio

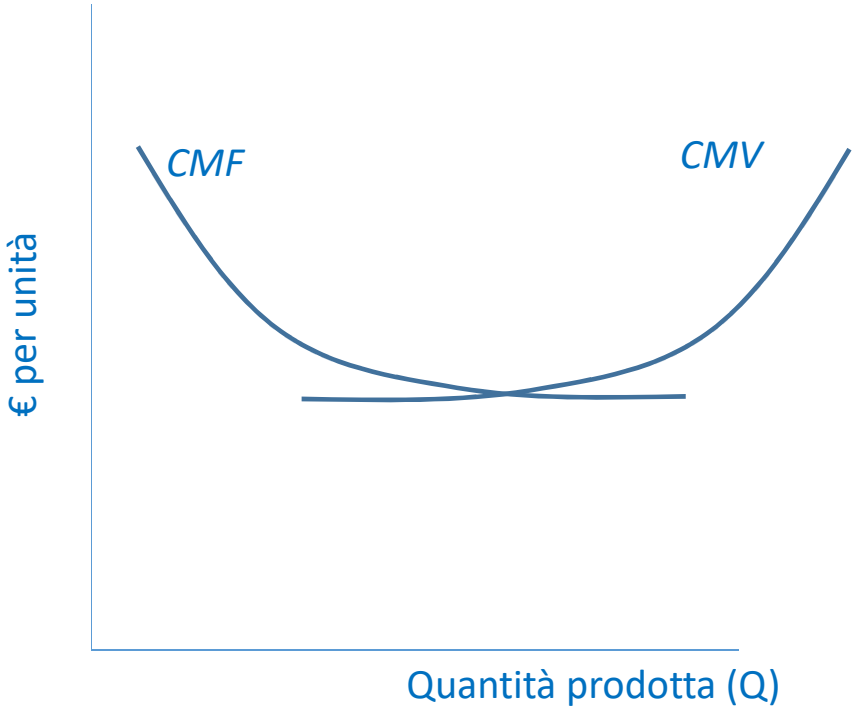
La funzione di costo medio:

$$Cme\ (Q) = \frac{CT\ (Q)}{Q}$$



I costi: la funzione di costo medio nel breve periodo





I costi marginali

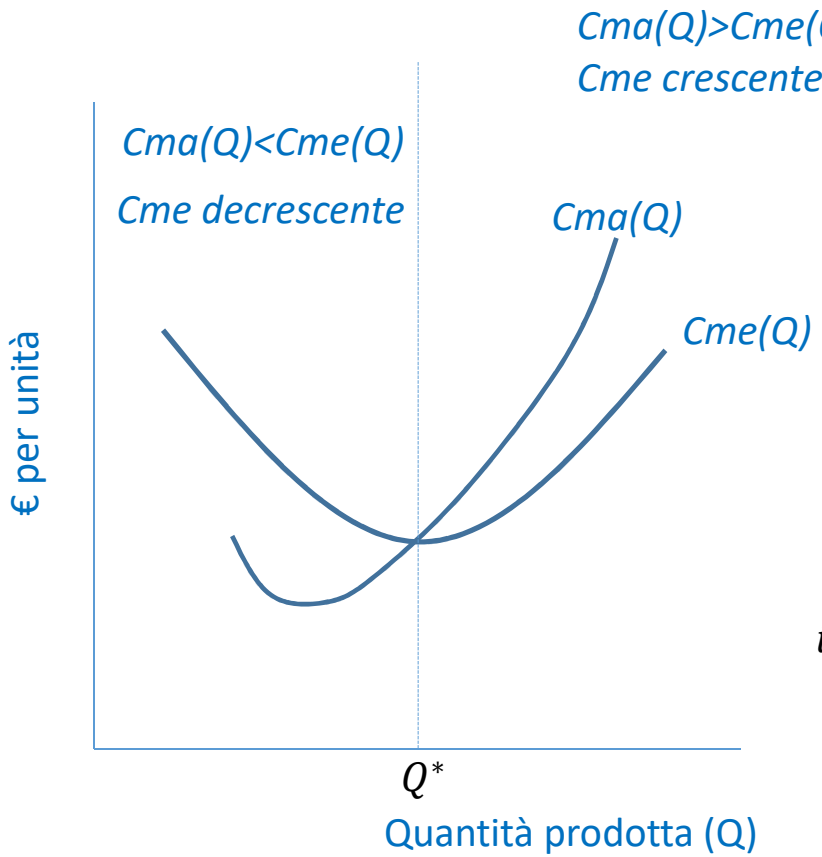
La funzione di costo medio:

$$Cme\ (Q) = \frac{CT\ (Q)}{Q}$$

La funzione di costo marginale:

$$Cma\ (Q) = \frac{CT_{Q_0 + \Delta Q} - CT_{Q_0}}{\Delta Q}$$

Relazione tra funzione di costo medio e marginale



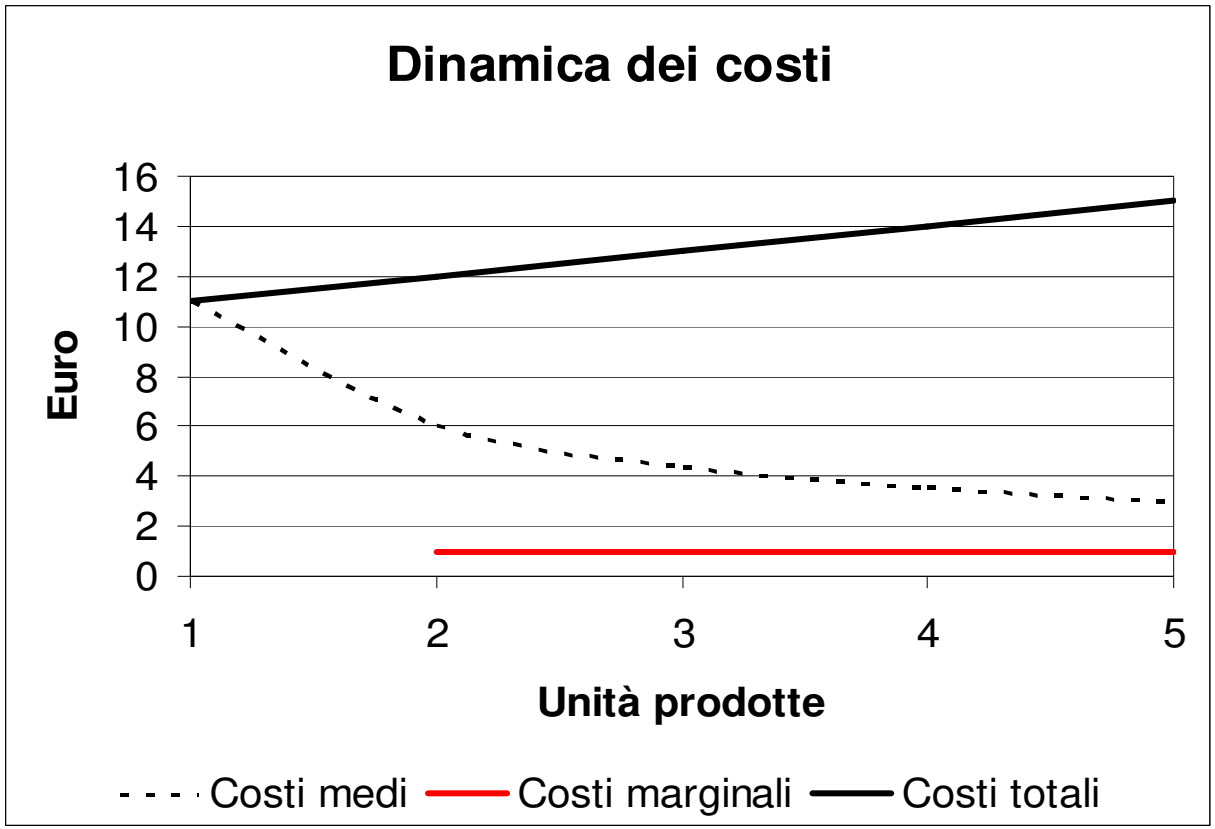
$in\ Q^*\ Cme\ sono\ al\ minimo$

I costi: Relazione tra Costi medi e Costi marginali

Caso 1

unità prodotte	1	2	3	4	5
costo marginale		0	0	0	0
costo medio	10	5	3,33	2,5	2
costo fisso	10	10	10	10	10
costo variabile	0	0	0	0	0
costi totali	10	10	10	10	10

Andamento dei costi.

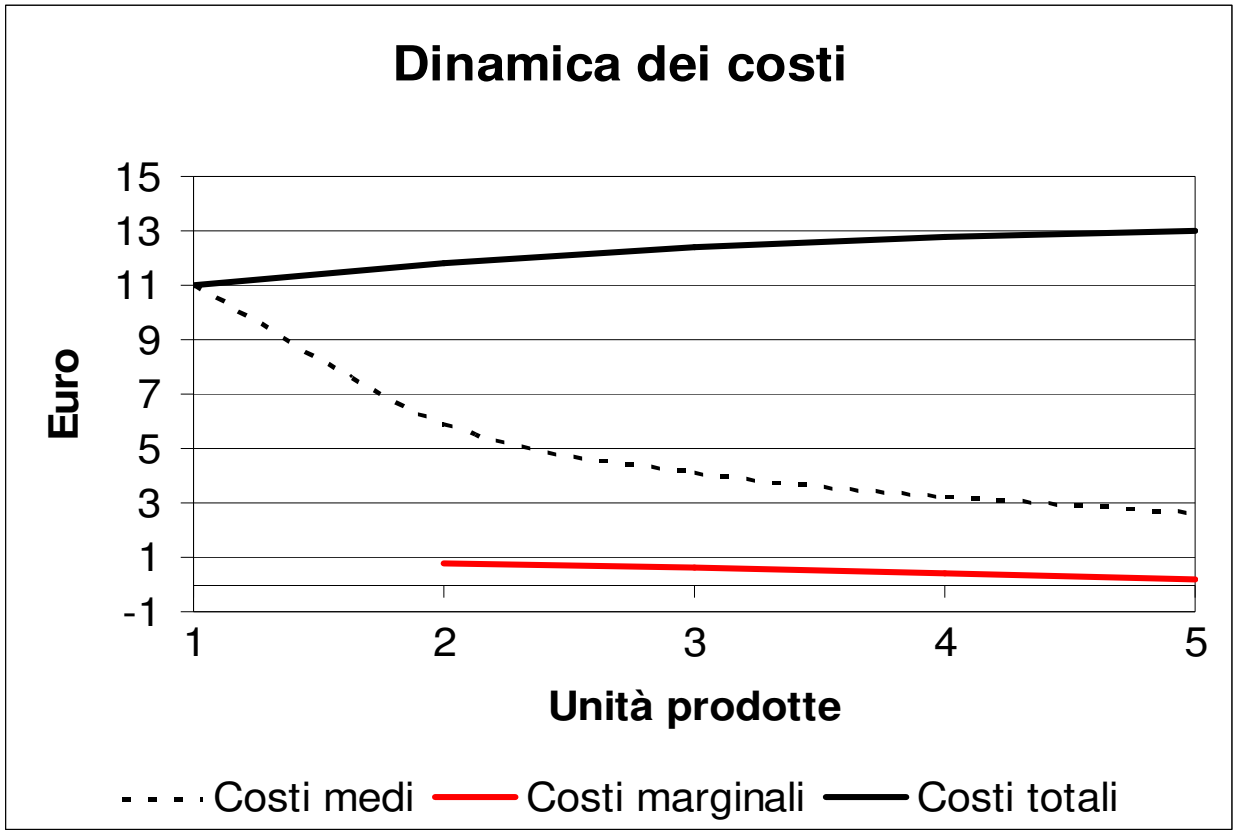


I costi: Relazione tra Costi medi e Costi marginali

Caso 2

unità prodotte	1	2	3	4	5
costo marginale		1	1	1	1
costo medio	11	6	4,33	3,5	3
costo fisso	10	10	10	10	10
costo variabile	1	1	1	1	1
costi totali	11	12	13	14	15

Andamento dei costi.

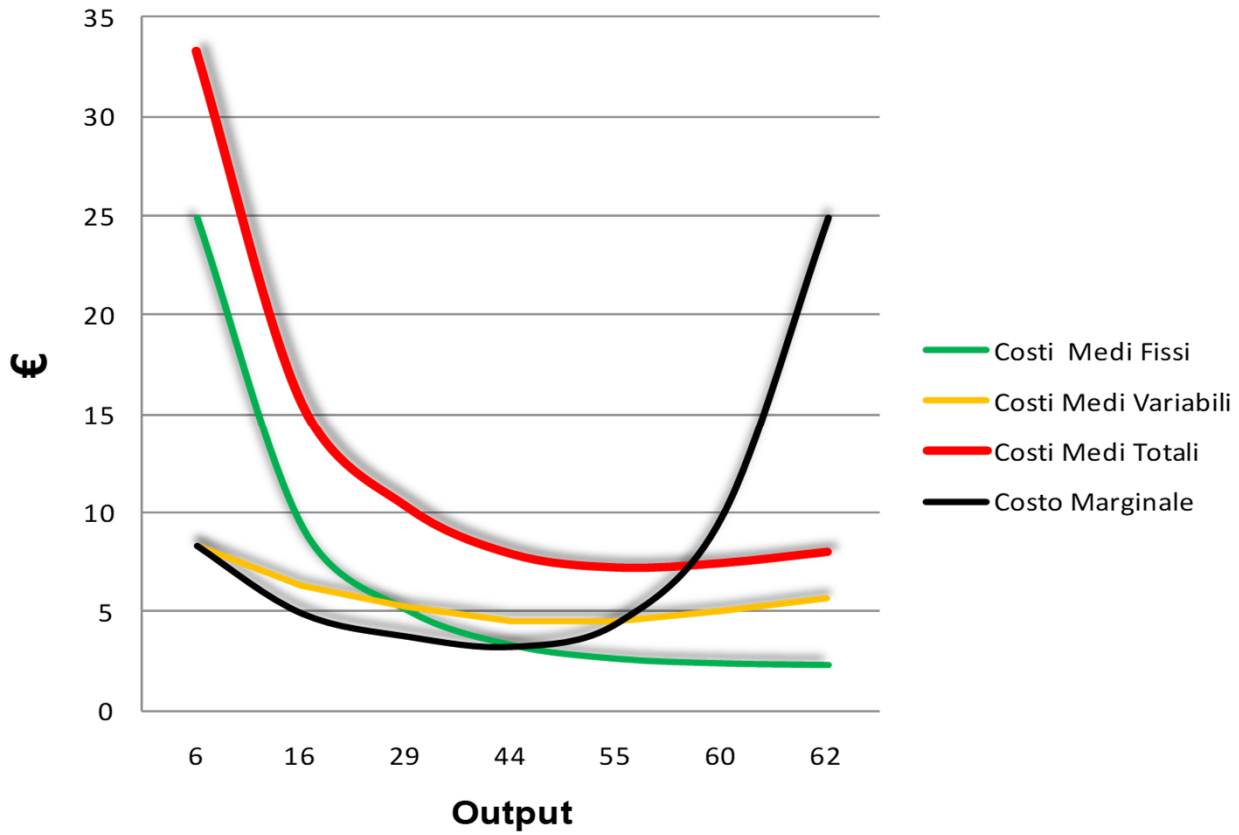


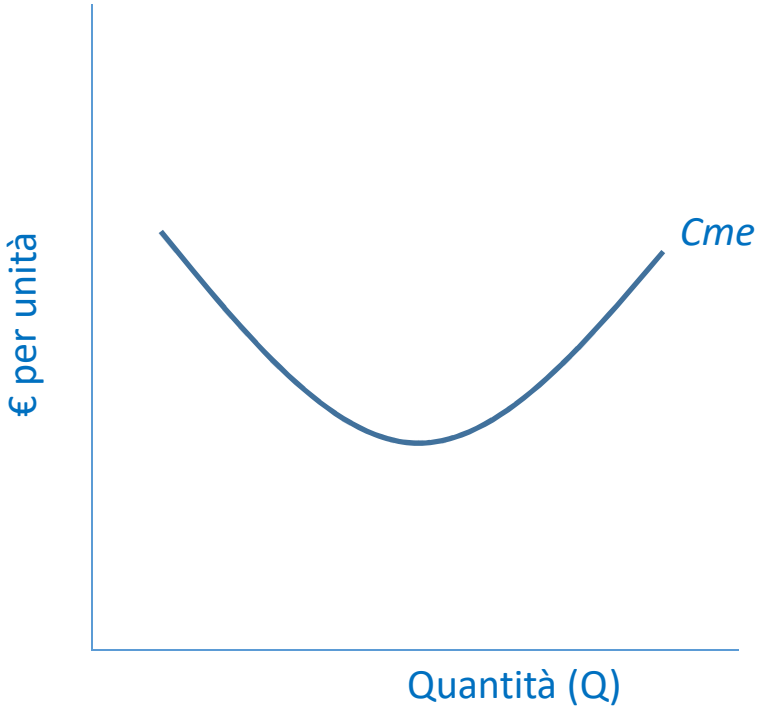
Andamento dei costi.

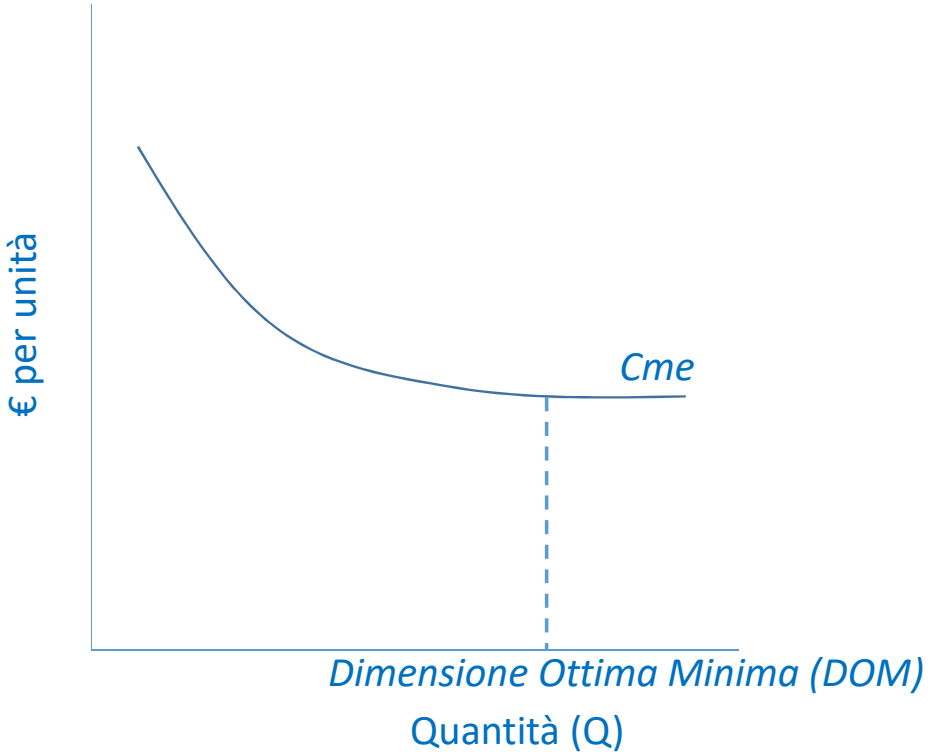
Output	Costo variabile	Costo fisso	Costo totale	Costi fissi medi	Costi medi variabili	Costi totali medi	
0	0	150	150	-	-	-	-
6	50*1	150	200	25	8,33	33,33	50/6=8,33
16	50*2	150	250	9,38	6,25	15,63	50/10=5
29	50*3	150	300	5,17	5,17	10,34	50/13=3,85
44	50*4	150	350	3,41	4,55	7,95	50/15=3,33
55	50*5	150	400	2,73	4,55	7,27	50/11=4,55
60	50*6	150	450	2,5	5	7,5	50/5=10
62	50*7	150	500	2,42	5,65	8,06	50/2=25

Costo variabile unitario=50

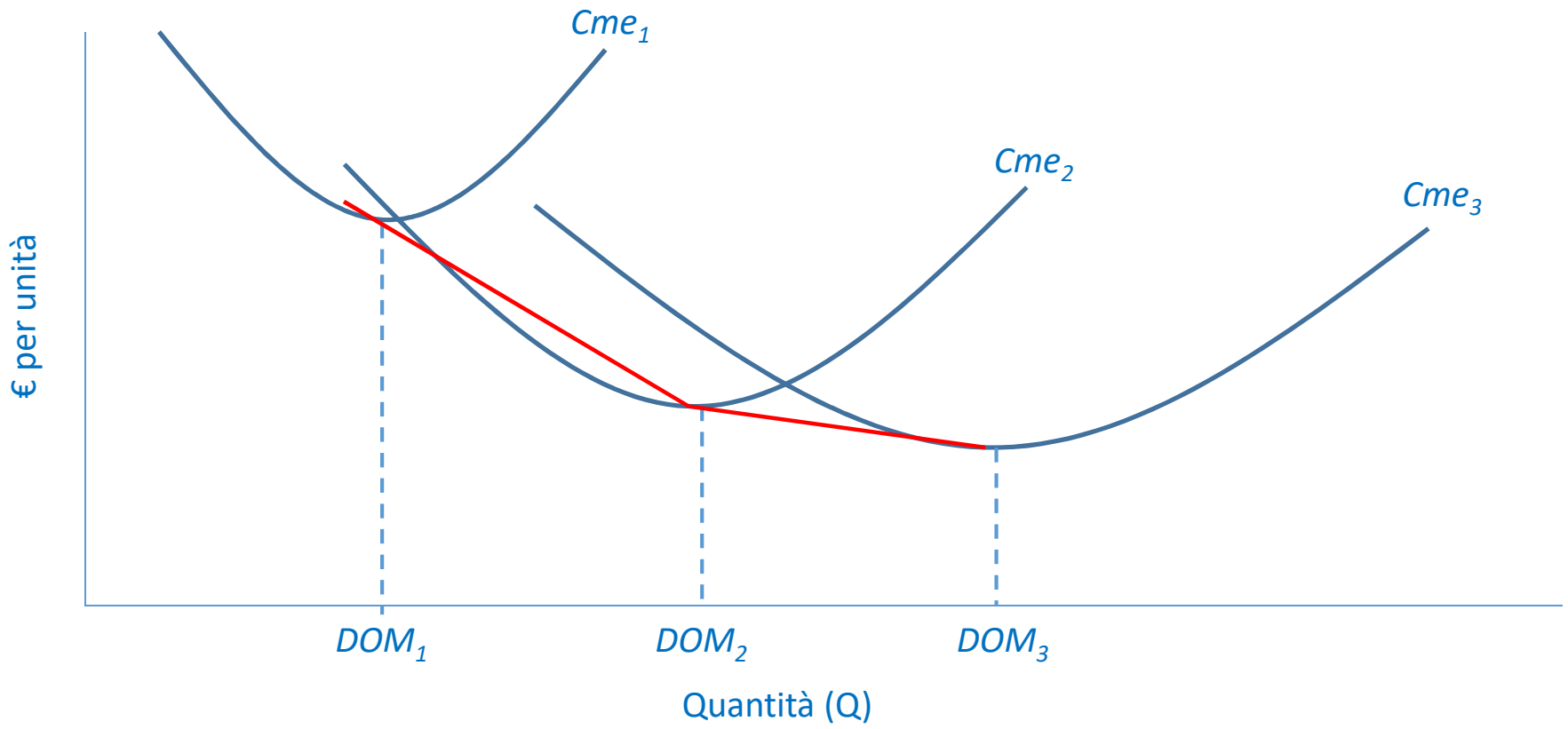
Andamento dei costi.



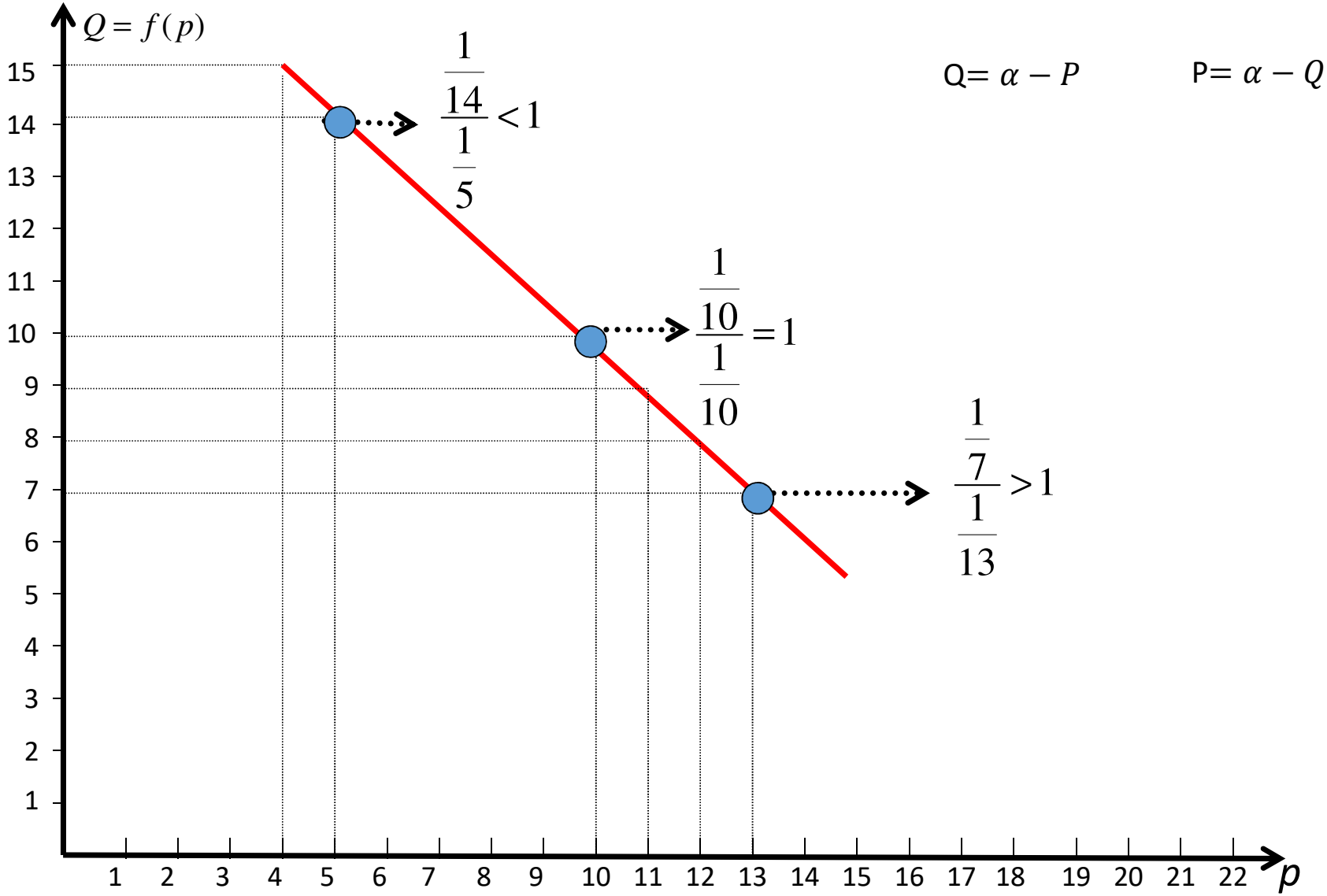

€ per unità
Cme
Quantità (Q)


€ per unità
Cme
Dimensione Ottima Minima (DOM)
Quantità (Q)

Curve di costo di lungo periodo



Il concetto di elasticità

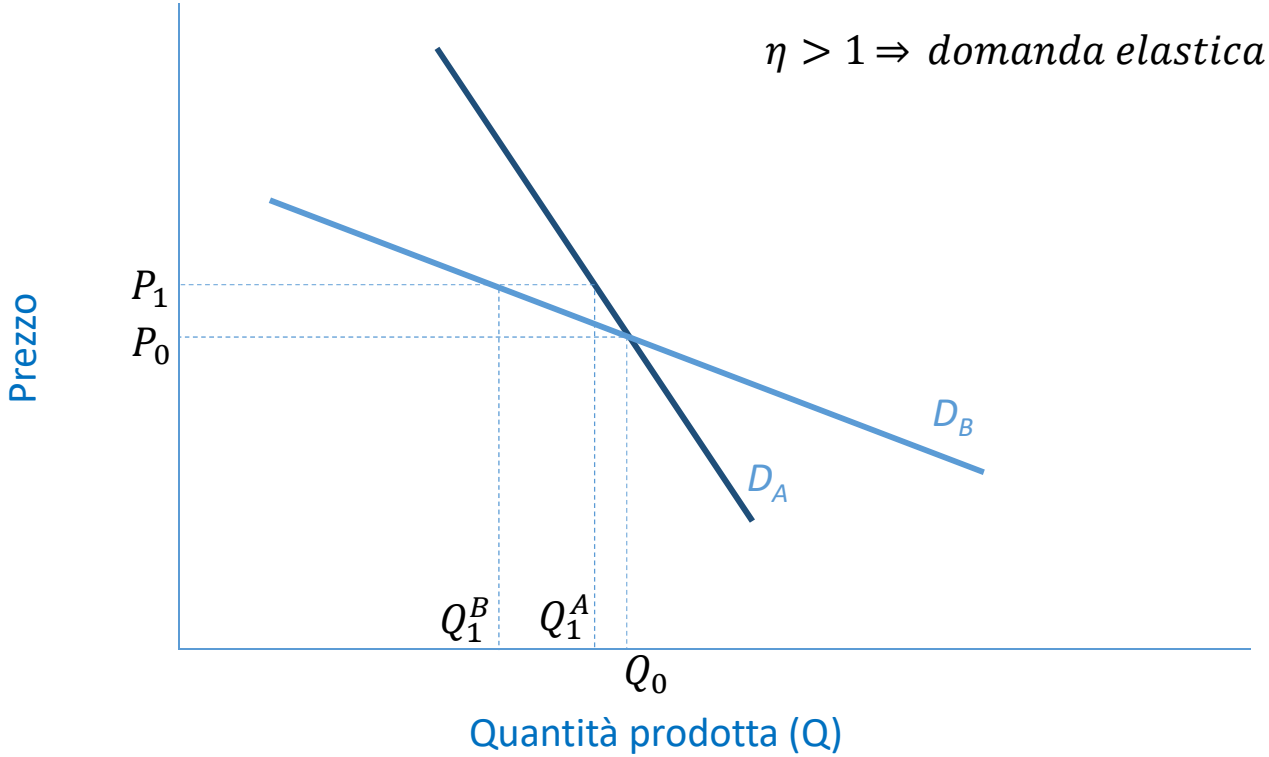


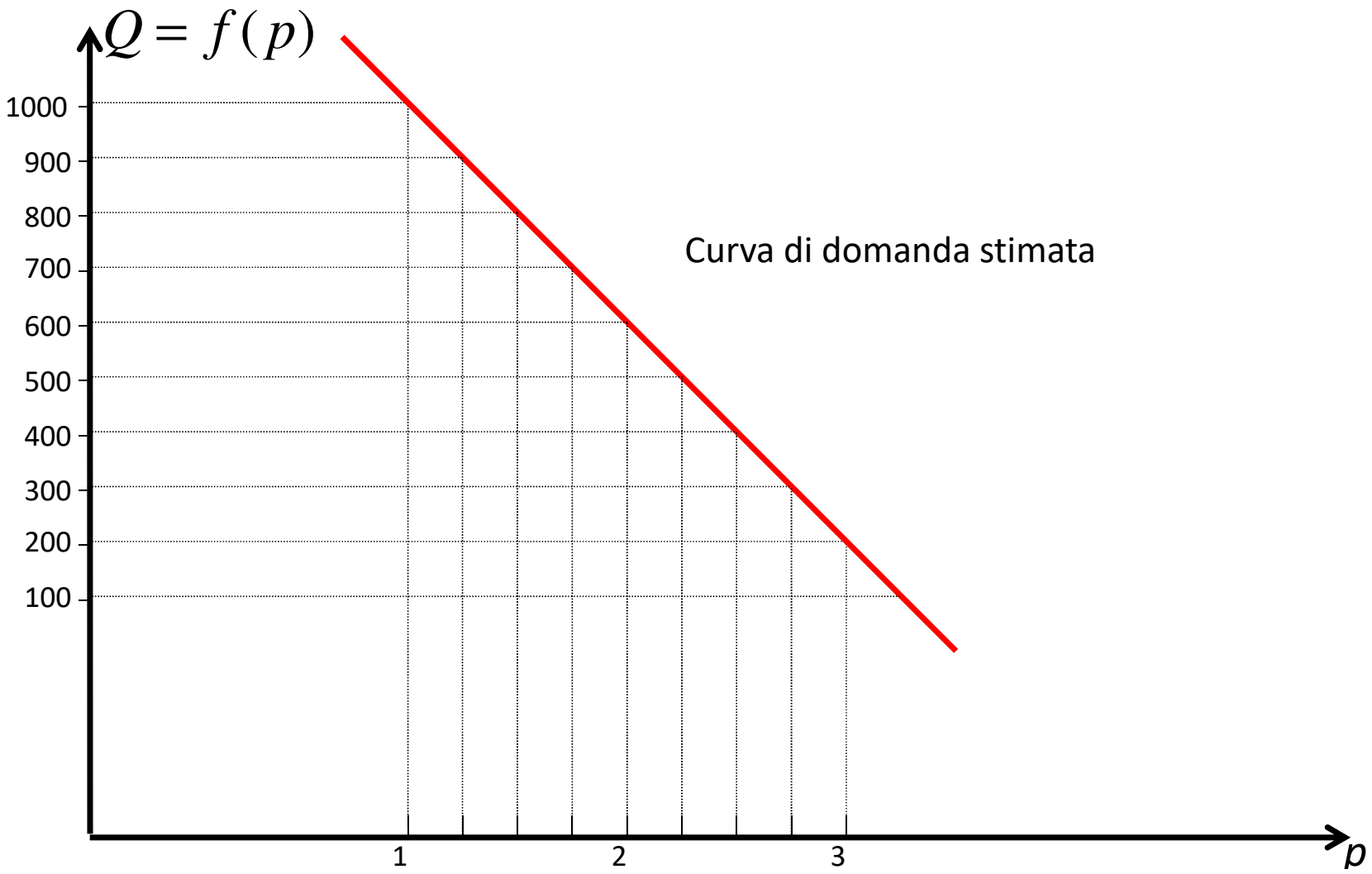
Il concetto di elasticità

$$\eta = -\frac{\Delta Q/Q_0}{\Delta P/P_0}$$

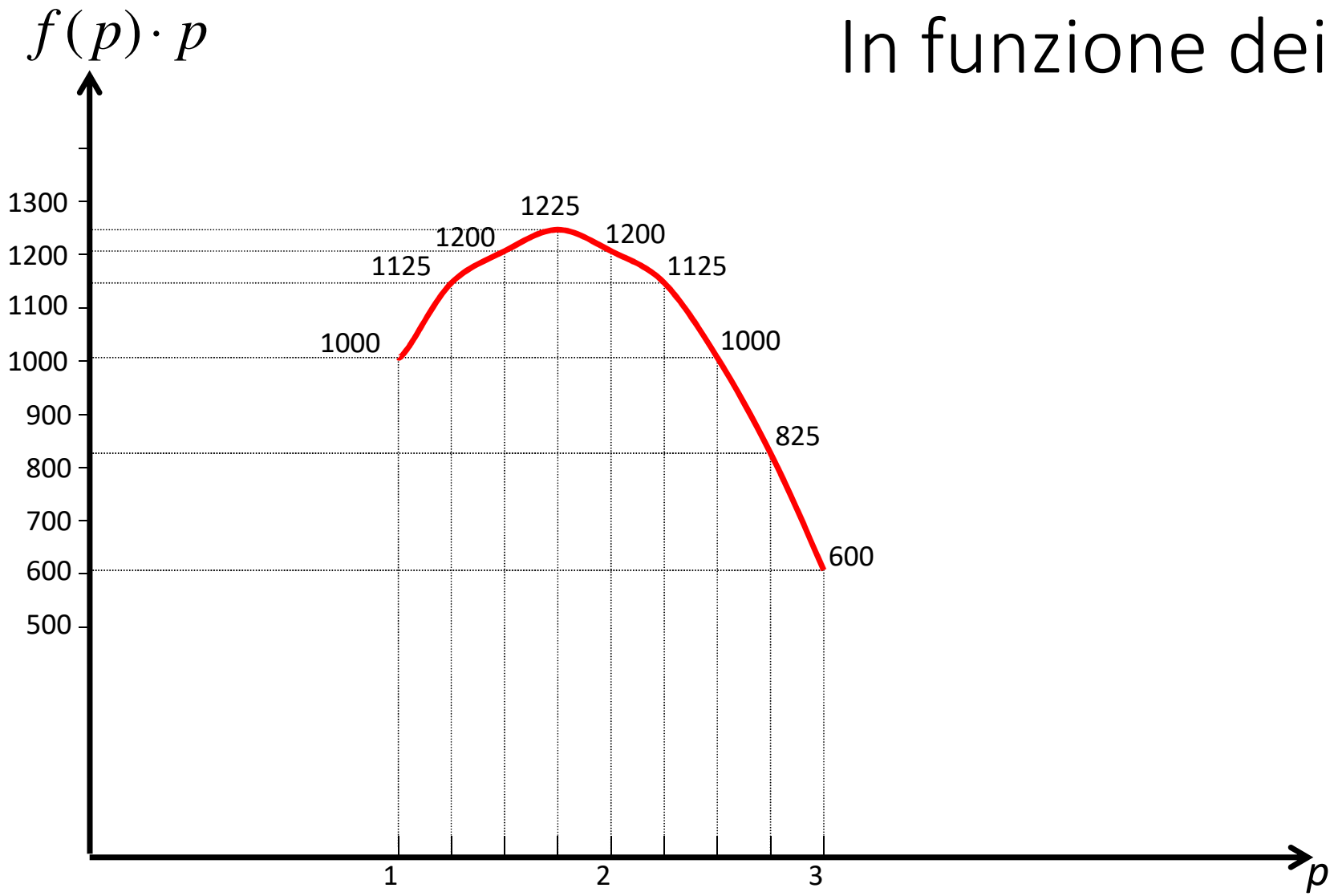
$\eta < 1 \Rightarrow$ *domanda anelastica* ➡ D_A

$\eta > 1 \Rightarrow$ *domanda elastica* ➡ D_B

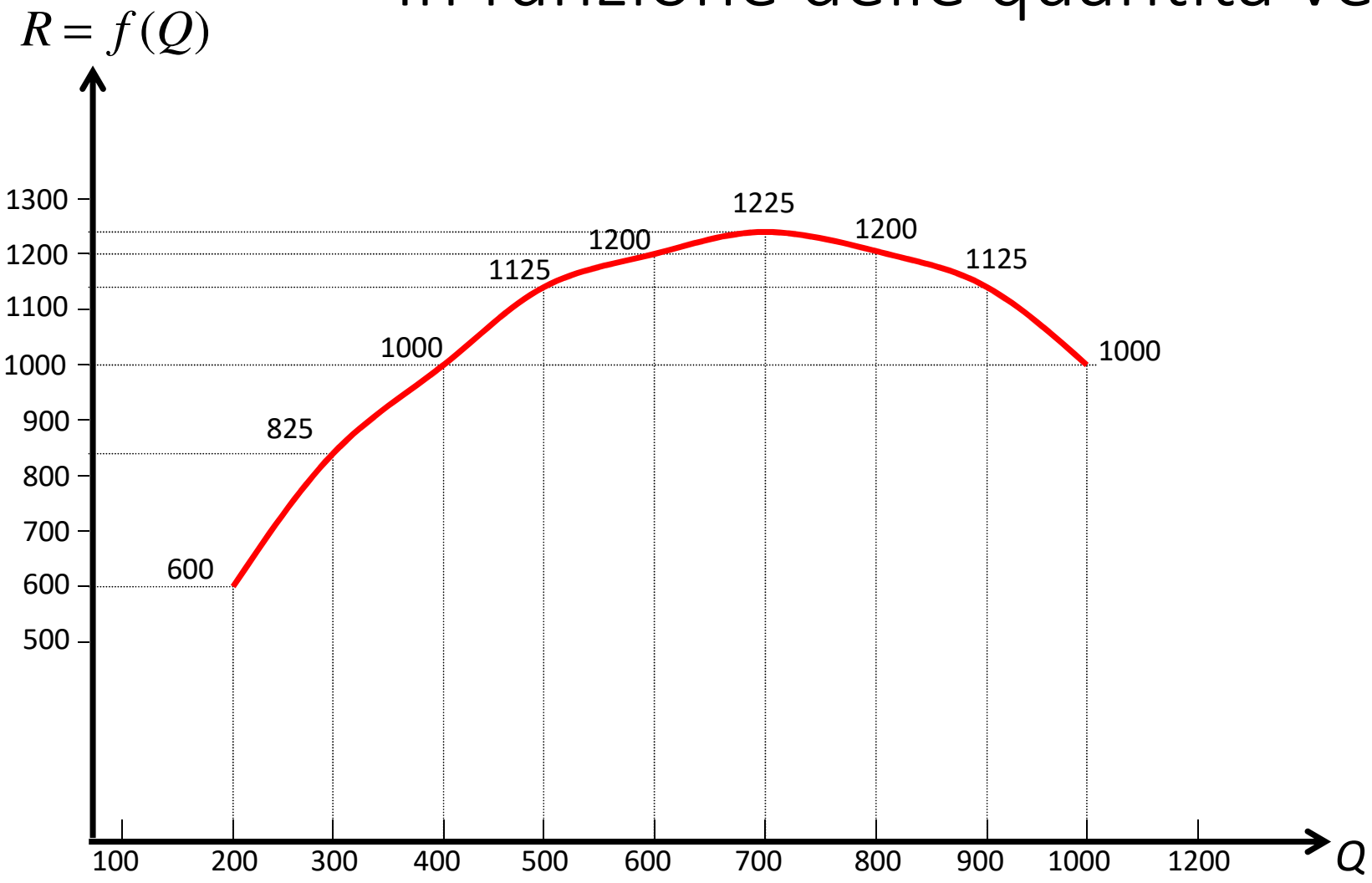



$Q = f(p)$
1000
900
800
700
600
500
400
300
200
100
Curva di domanda stimata
1
2
3
p

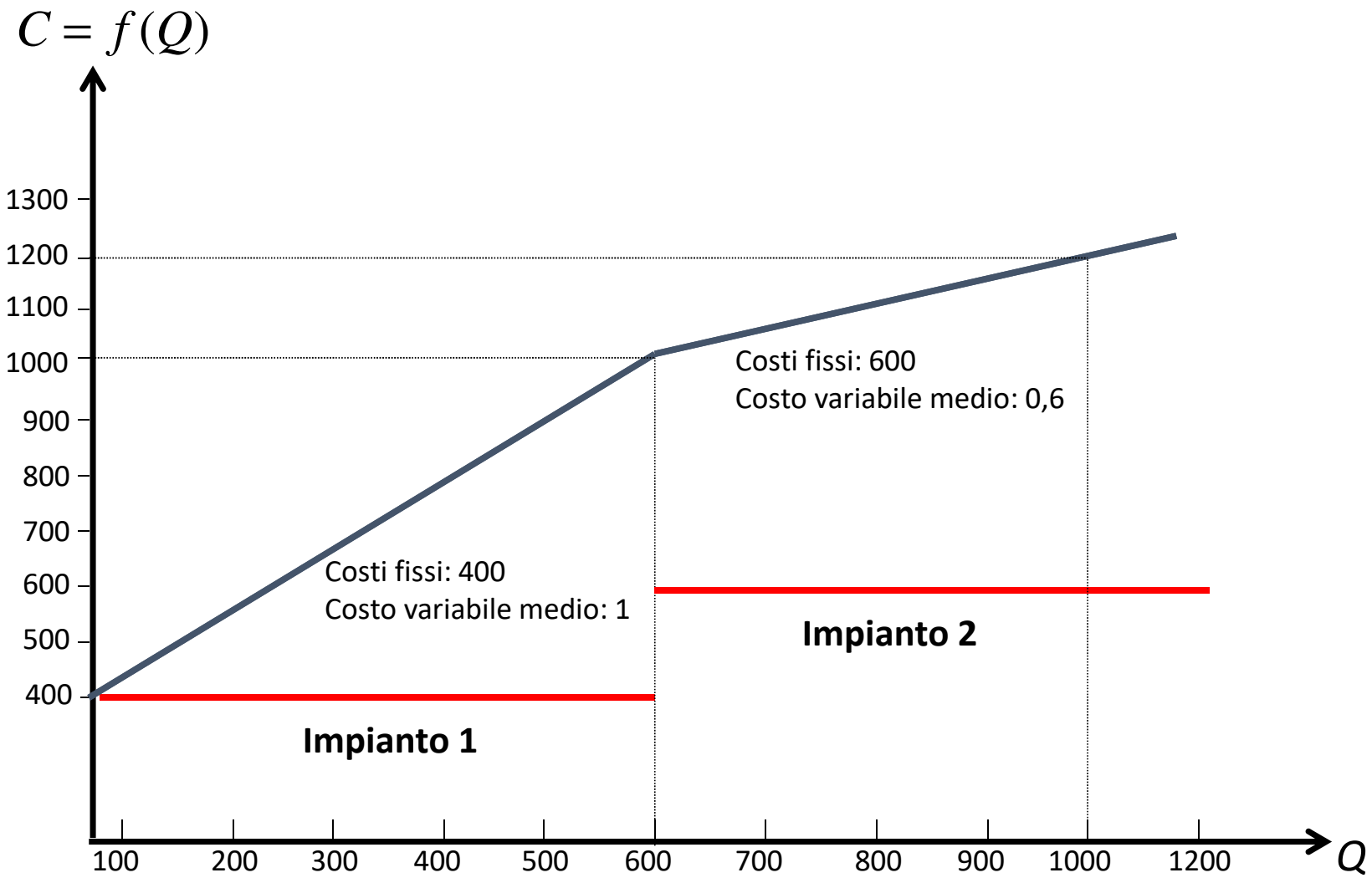
La curva dei ricavi.
In funzione dei prezzi.



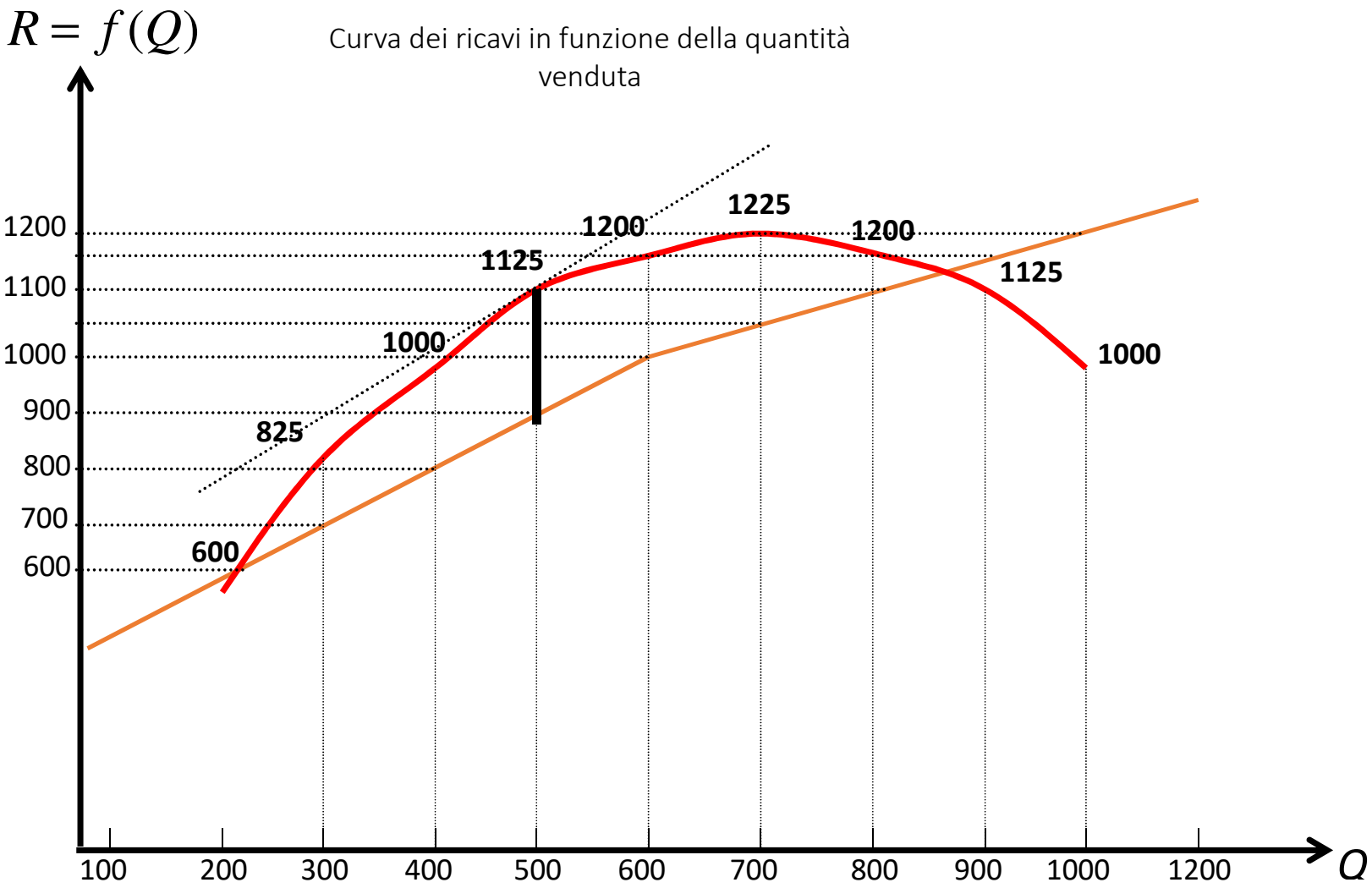
La curva dei ricavi.
In funzione delle quantità vendute.



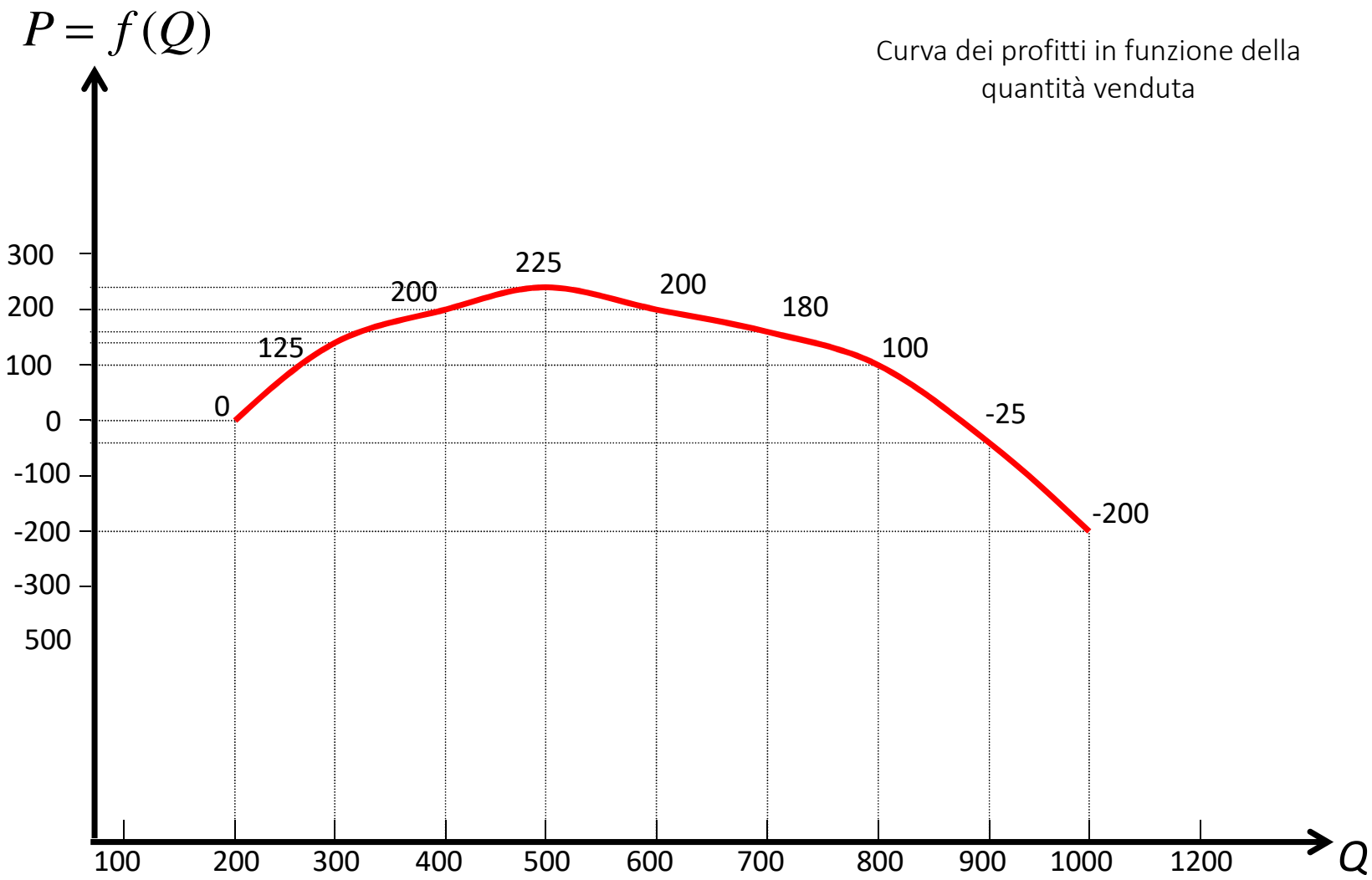
La curva dei costi totali.



Analisi dei profitti.



Analisi dei profitti.



Curva dei profitti in funzione della quantità venduta

Il concetto di profitto.

- *Profitto Contabile=Ricavi-costi contabili*
- *Profitto Economico= Ricavi – costo economici (costi opportunità)*
  - *EVA (Economic Value Added) = NOPAT –WACC*CI*
    - *NOPAT = Net Operating Profit after Taxes*
    - *WACC = Weight Average Cost of Capital*
    - *CI = Capitale Investito*