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# Cost Structure

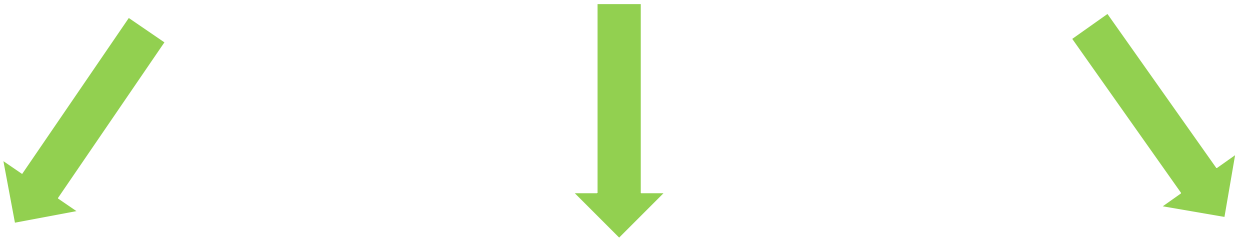
## Cost Structure: Definition

The Cost Structure describes all costs incurred to operate a business model

This building block describes the **most important costs** incurred while operating under a particular business model.

Companies create alliances to **optimize** their business models, **reduce** risk, or **acquire** resources.

Such costs can be calculated relatively easily after defining



Key Resources | Key Activities | Key Partnerships

Some business models, though, are more cost-driven than others. So-called “no frills” airlines, for instance, have built business models entirely around low Cost Structures.

## Key questions

- What are the most important costs inherent in our business model?
- Which Key Resources are most expensive?
- Which Key Activities are most expensive?

Therefore it can be useful to distinguish between two broad classes of business model Cost Structures.

# Classes of Cost Structure

| cost-driven | value-driven |
| --- | --- |
| (many business models fall in between these two extremes) | |
| Cost-driven business models focus on minimizing costs wherever possible. This approach aims at creating and maintaining the leanest possible Cost Structure, using low price Value Propositions, maximum automation, and extensive outsourcing. No frills airlines, such as Southwest, easyJet, and Ryanair typify cost-driven business models. | Some companies are less concerned with the cost implications of a particular business model design, and instead focus on value creation. Premium Value Propositions and a high degree of personalized service usually characterize value-driven business models. Luxury hotels, with their lavish facilities and exclusive services, fall into this category. |

# Cost Structures can have the following characteristics

| Element | Description |
| --- | --- |
| Fixed costs | Costs that remain the same despite the volume of goods or services produced. Examples include salaries, rents, and physical manufacturing facilities. |
| Variable costs | Costs that vary proportionally with the volume of goods or services produced. Some businesses, such as music festivals, are characterized by a high proportion of variable costs.Economies of scaleCost advantages that a business enjoys as its output expands. Larger companies, for instance, benefit from lower bulk purchase rates. This and other factors cause average cost per unit to fall as output rises. |
| Economies of scope | Cost advantages that a business enjoys due to a larger scope of operations. In a large enterprise, for example, the same marketing activities or Distribution Channels may support multiple products. |

## Metodo della break even analysis o del punto di pareggio

Consiste nell'individuazione della quantità di prodotto che è necessario vendere per realizzare il pareggio dei costi e dei ricavi connessi a uno specifico progetto.

Per esempio

- PV = 200
- costi fissi, CF = 2000
- costo variabile per unita di prodotto, CV = 120

# Ricavi totali = Costi Totali

$$Q \times P = Q \times CV + CF$$

$$Q \times (P - CV) = CF$$

$$Q = CF / (P - CV)$$

$$Q = CF / MC$$

$$Q_p = 2.000 / (200-120)$$

$$Q_p = 25$$

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## Break even point:

**Quantità di pareggio** $Q_{beap} = CF/ (P–CV)_1$

**Fatturato di pareggio** $F_{beap} = CF/ (1 – (CV/P))_2$

**Costi fissi diviso MC %**

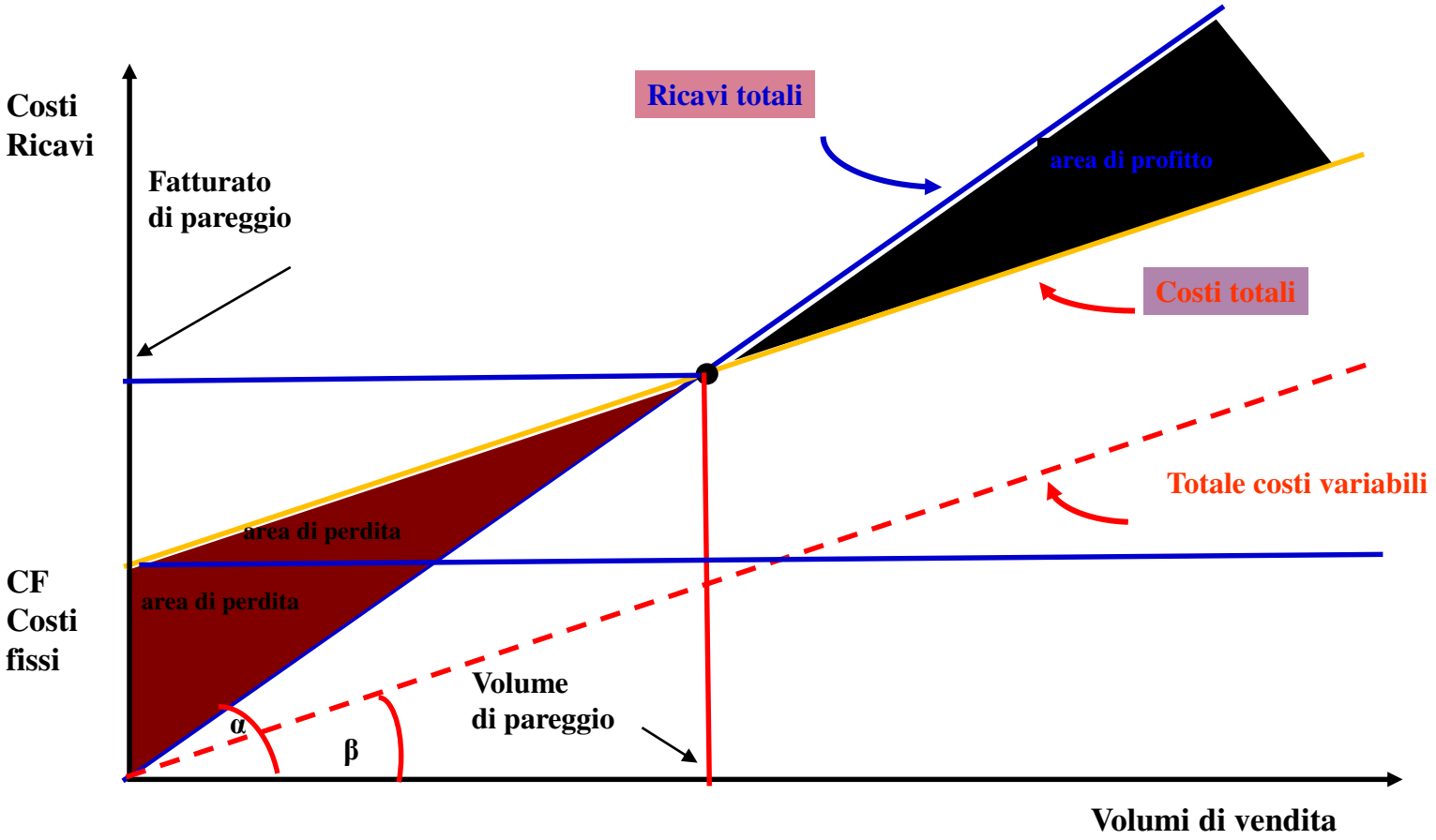
**1 (P –CV) = Margine contribuzione unitario**

**2 (1 – (CV/P)) = Margine di contribuzione percentuale**

## Margine di contribuzione

**Precisazioni:**

- **Finché PREZZO > COSTI VARIABILI conviene vendere**
- **Dovendo scegliere tra due prodotti A e B conviene scegliere il prodotto con MARGINE DI CONTRIBUZIONE superiore**
- **Margine di contribuzione unitario resta costante al variare delle quantità ( P-CV)**
- **Margine di contribuzione totale aumenta con l'aumentare delle quantità**

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**Estensione del modello per il conseguimento di un risultato operativo (profitto o perdita) prefissato**

**Es. Costi fissi 2000**

**Prezzo unitario 100**

**Costo variabile produzione 60**

**Quale quantità da produrre per avere un risultato operativo pari a 1200 euro ?**

**$Q_{Ro}$ = (CF + RO)/MC**

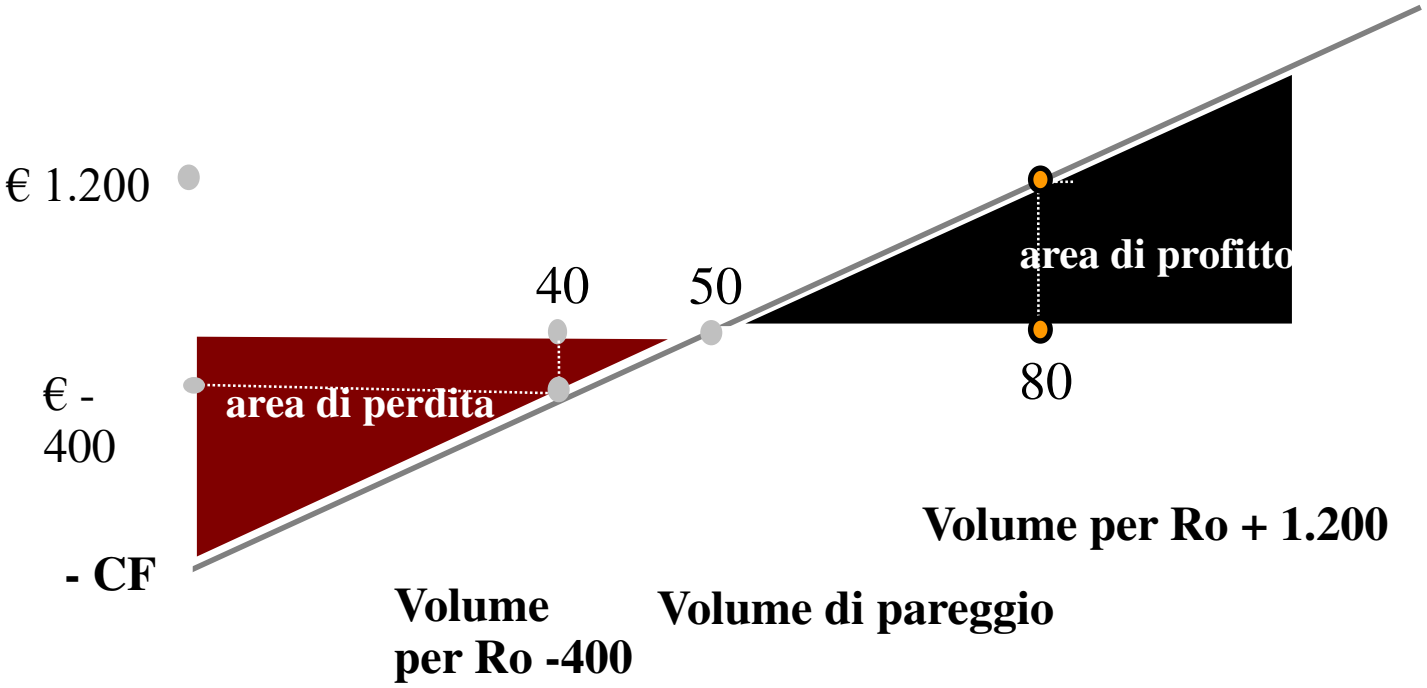
**$Q_{Ro}$ = (2000+1200)/ 40 = 80**

**$Q_{beap}$ = 2000/ 40 = 50**

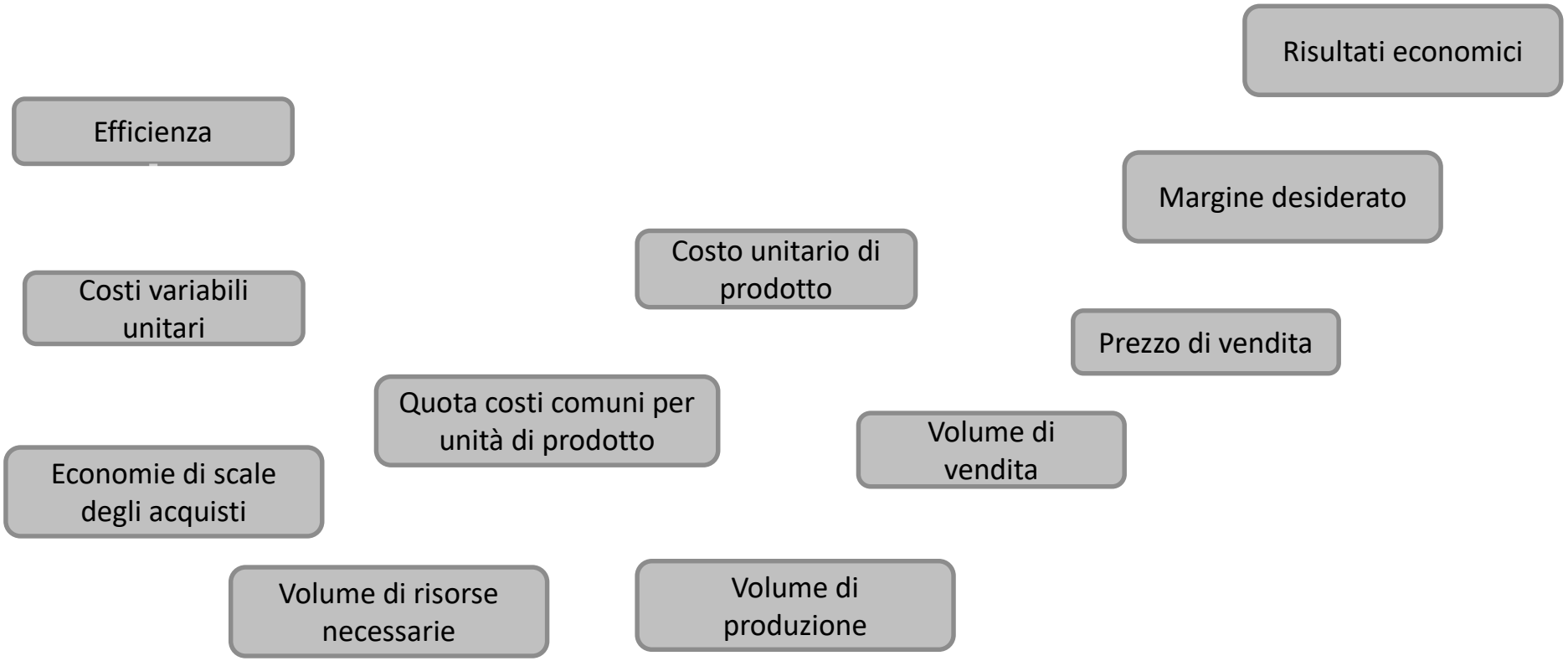
**Per una vendita di soli 40 pezzi = perdita di 400**

**Da cui la formula più generale Qro = (CF ± RO)/MC valida sia per profitti che per perdite**

**Ro = Mc x Q - CF**


€ 1.200
40
50
area di profitto
80
€ -
400
area di perdita
Volume per Ro + 1.200
- CF
Volume
per Ro -400
Volume di pareggio

# Relazioni circolari costo-prezzo



# Un caso applicativo

# Progetto "SHOW ROOM"

| Personale | |
|---|---|
| - Responsabile | 35.000 |
| - Addetta | 22.000 |

| Affitto | |
|---|---|
| - nuova area (affitto) | 18.000 |
| - utilizzo area in proprietà (ammortamenti) | 6.000 |

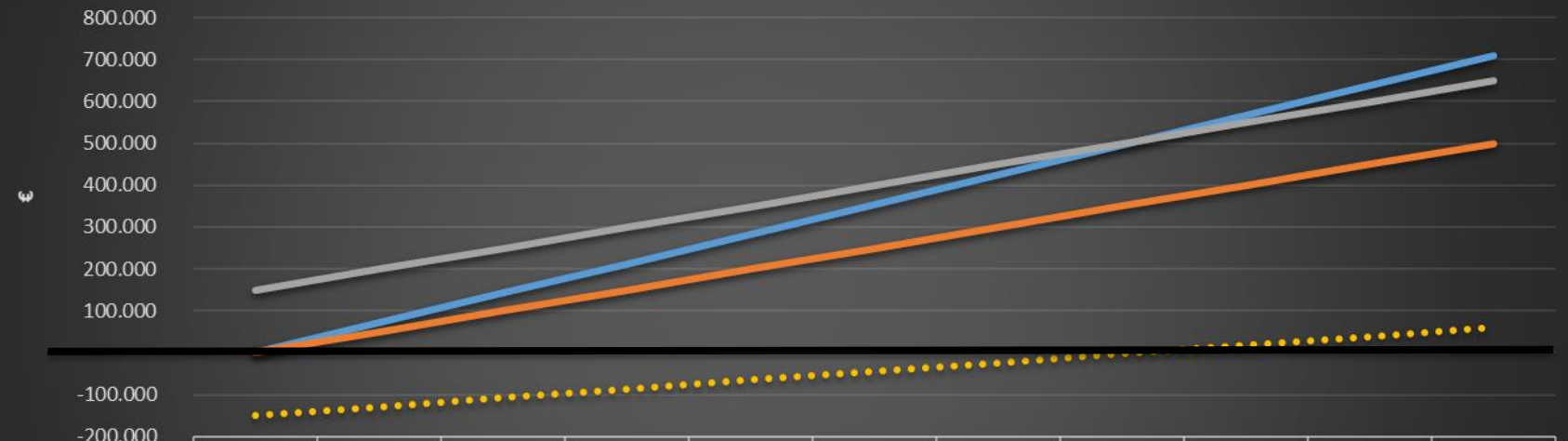
| Giacenze magazzino | 60.000 |
|---|---|

| Utenze/altre spese | 8.400 |
|---|---|

| Costo medio acquisto prodotti | 500 |
|---|---|
| Ricarico medio | 42% |

- **Quale deve essere il fatturato atteso per giustificare l'investimento?**
- **Quali sono i rischi?**
- **Ci sono altre variabili da considerare?**

# Analisi Punto di pareggio (Break Even Point - BEP)




| | - | 100 | 200 | 300 | 400 | 500 | 600 | 700 | 800 | 900 | 1000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Ricavi di vendita | - | 71.000 | 142.000 | 213.000 | 284.000 | 355.000 | 426.000 | 497.000 | 568.000 | 639.000 | 710.000 |
| Costi variabili | - | 50.000 | 100.000 | 150.000 | 200.000 | 250.000 | 300.000 | 350.000 | 400.000 | 450.000 | 500.000 |
| Costi totali | 149.400 | 199.400 | 249.400 | 299.400 | 349.400 | 399.400 | 449.400 | 499.400 | 549.400 | 599.400 | 649.400 |
| Utile/Perdita | -149.400 | -128.400 | -107.400 | -86.400 | -65.400 | -44.400 | -23.400 | -2.400 | 18.600 | 39.600 | 60.600 |