EJERCICIO 2.3

Aprovisionamiento

$$P_a = \frac{S_m Materiales}{ConsumoMat} \times 365 = \frac{3780 + 738}{82000 + 9800} \times 365 = 17,96d.$$

Siendo,

$S_m Materiales = S_m MP + S_m MAux = 3780 + 738$

$$S_m MP = \frac{5000 + 3360 + 3800 + 3740 + 3000}{5} = 3780$$

$$S_m MAux = \frac{600 + 800 + 640 + 750 + 900}{5} = 738$$

Producción

$$P_f = \frac{S_m PenC}{CFabPT} \times 365 = \frac{1638}{112400} \times 365 = 5,32d.$$

Siendo,

$$S_m PenC = \frac{3000 + 1300 + 1550 + 1140 + 900}{5} = 1638$$

Venta

$$P_v = \frac{S_m Existencias}{C_{ventas}} \times 365 = \frac{\frac{12100}{106600}}{\times} 365 = 41,43d.$$

Siendo,

$$S_m Existencias = \frac{7500 + 12200 + 13300 + 14200 + 13300}{5} = 12100$$

Cobro

$$P_c = \frac{S_m DeudoresComerciales}{V_{netas}} \times 365 = \frac{\frac{27207,50}{1,18}}{235300} \times 365 = 35,37d.$$

Siendo,

$$S_m DeudCom = \frac{(22000 + 1200) + (23000 + 1580) + (25000 + 1900) + (32000 + 2150)}{4} = 27207,50$$

$$V_N = 48000 + 52000 + 60100 + 75200 = 235300$$

Pago

$$P_p = \frac{S_m AcreedoresComerciales}{C_{netas}} \times 365 = \frac{\frac{36550}{1,18}}{90000} \times 365 = 125,62d.$$

Siendo,

$$S_m AcreedCom = \frac{(19400 + 18800) + (21700 + 17100) + (18400 + 16300) + (18600 + 15900)}{4} = 36550$$

$$C_N(MP + MAux) = 80000 + 10000 = 90000$$

PMM económico = 17,96+5,32+41,43+35,77 = 100,48 días
PMM financiero = 100,48 - 125,62 = -25,14 días