



## **Economia Aziendale (D-L)**

### ***Il capitale aziendale - parte 2***

*[www.fargroup.eu](http://www.fargroup.eu)*



Elementi costitutivi  
e gestione

Gli equilibri

La rilevazione

Il valore  
aziendale

Soggetti

Equilibrio  
economico

Operazioni  
continuative

Valore economico  
del capitale

Capitale

Equilibrio  
finanziario

Assestamento

Avviamento

Sistema di valori

Accantonamento

Reddito

La mappa del nostro Corso



LEICESTER SQUARE

# AGENDA



**Quali sono le componenti  
attive del capitale?**



**Quali sono le componenti  
passive del capitale?**



**Il capitale «attivo» di un'azienda**



**Il capitale di funzionamento:  
Circolante e Immobilizzato**

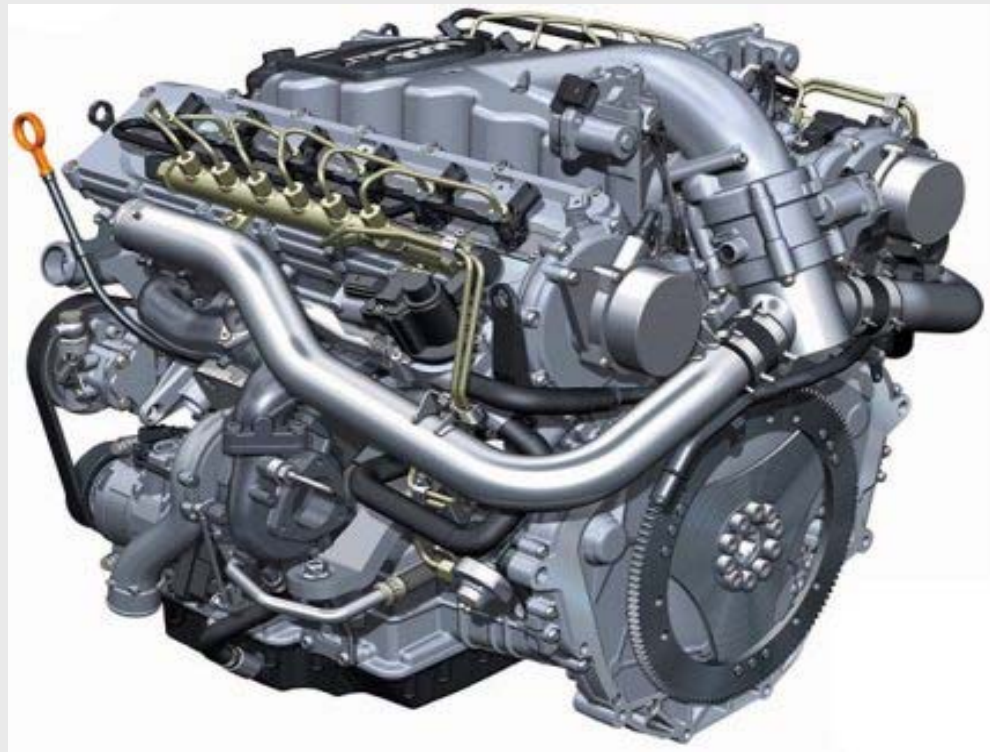


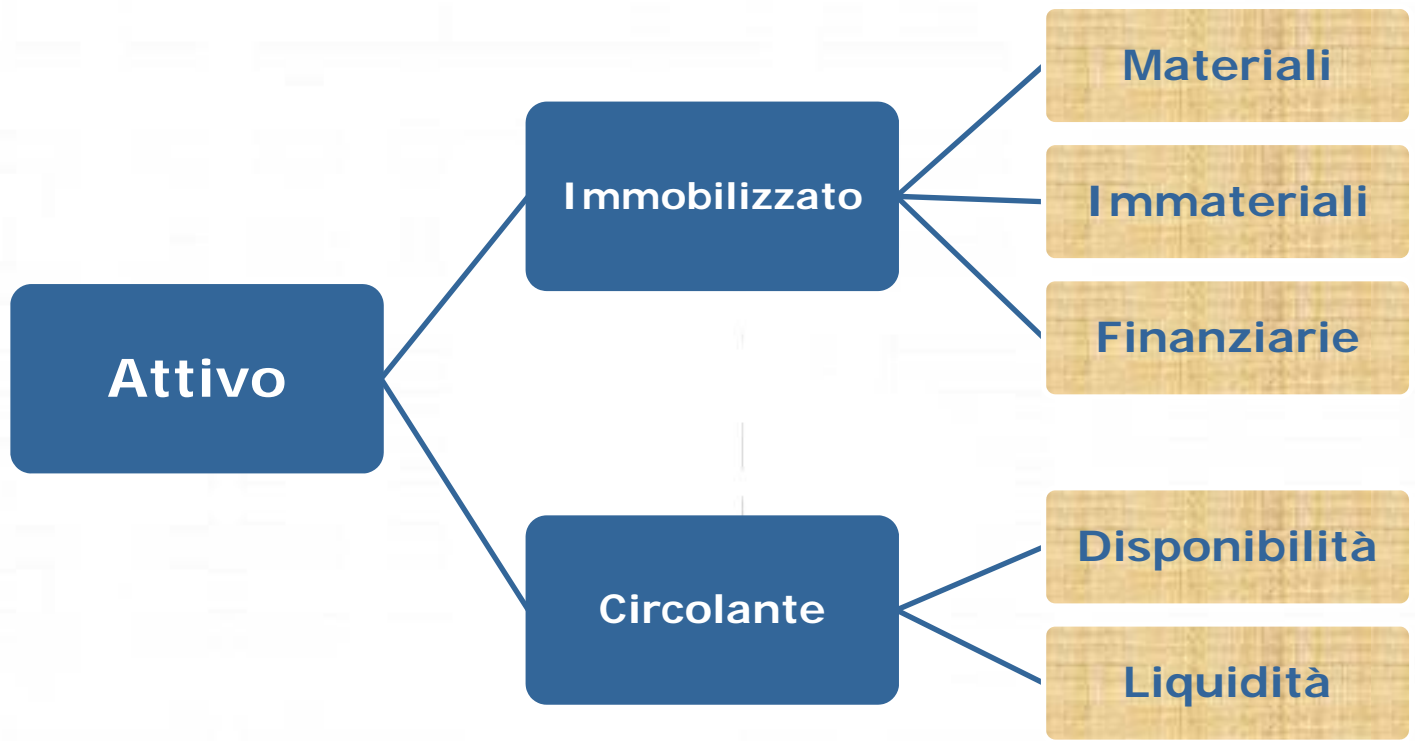
## **Il capitale immobilizzato: Materiale, Immateriale, Finanziario**



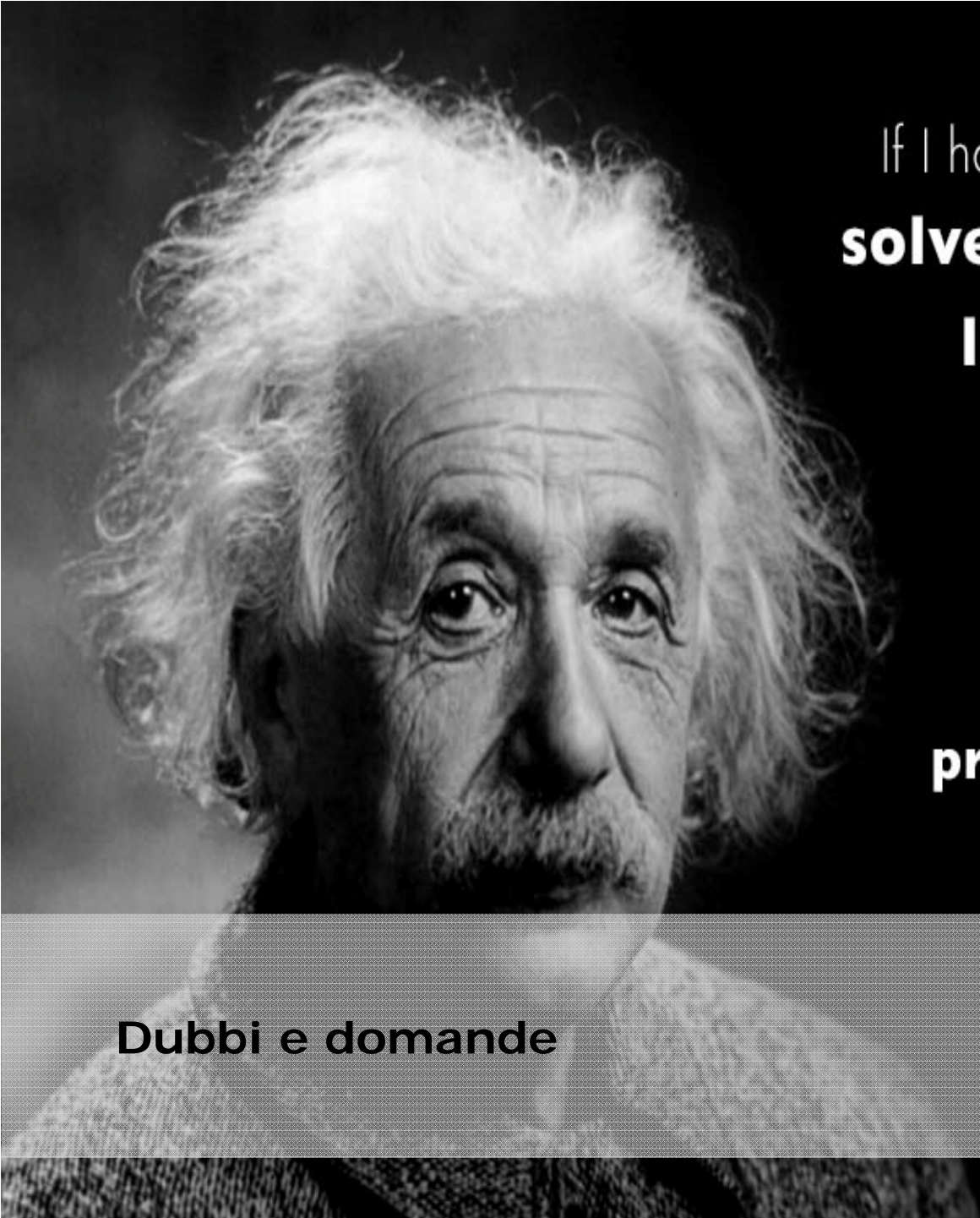


## **Il capitale circolante: Disponibilità e Liquidità**







A black and white portrait of Albert Einstein, showing his characteristic wild, white hair and a mustache. He is looking directly at the camera with a thoughtful expression. The background is dark and out of focus.

If I had an hour to  
**solve a problem** and my  
**life depended** on it,

I would use the  
first 55 minutes  
determining the  
**proper questions to ask.**

*Albert Einstein*

**Dubbi e domande**

# AGENDA



**Quali sono le componenti  
attive del capitale?**

**Quali sono le componenti  
passive del capitale?**



A close-up photograph of a person's hands holding a stack of Euro banknotes. The person is wearing a dark suit jacket, a light blue shirt, and a red and white striped tie. The banknotes are fanned out, showing various denominations including 100, 200, and 500 Euros. The background is plain white.

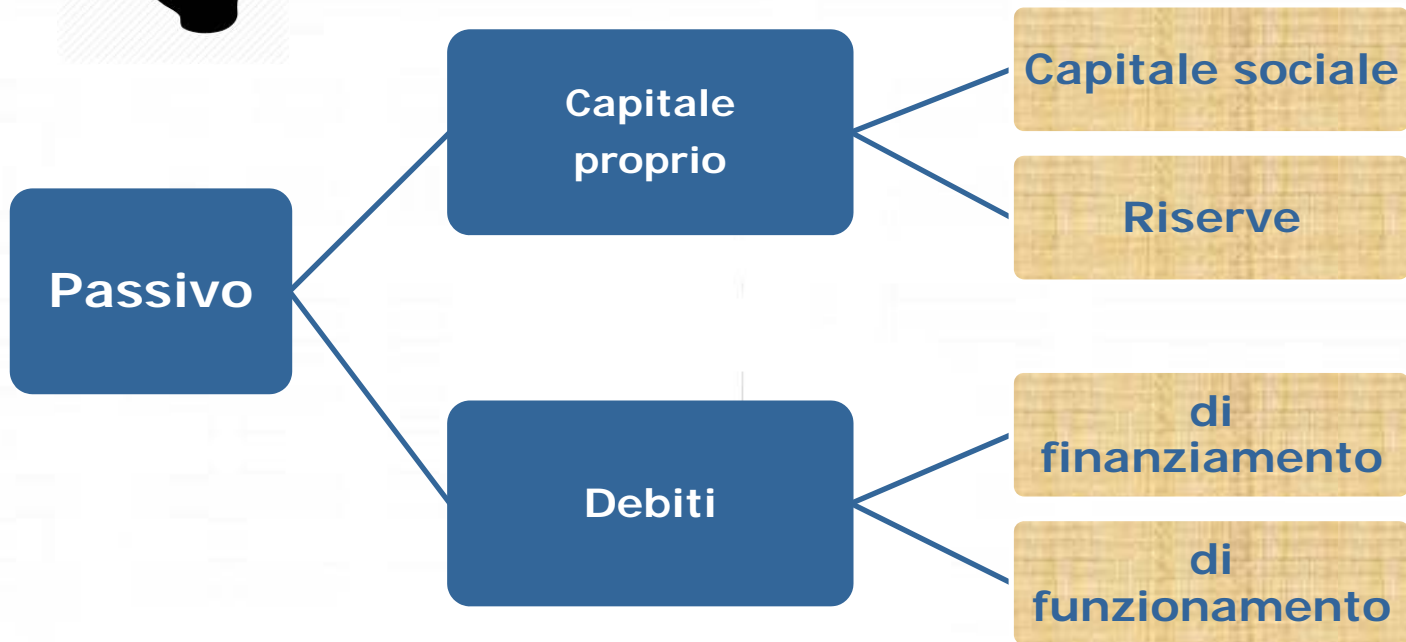
**Il capitale «passivo» di un'azienda**



**Il capitale «di terzi»**

**Il capitale «proprio»**





## Summary table – Debt to equity ratio by industries

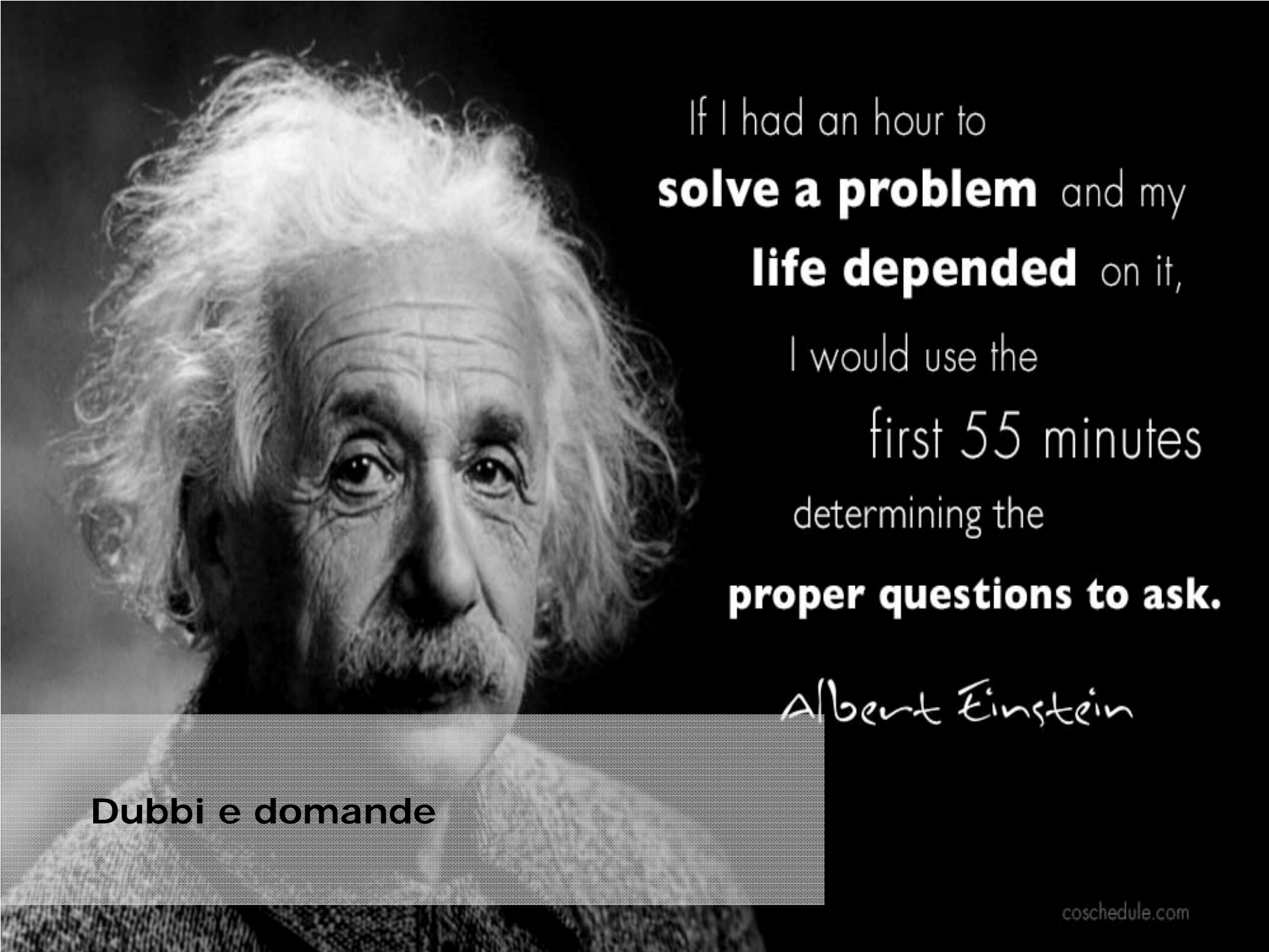
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	2005	2006	2007	2008	2009
Total all industries	1.038	0.990	0.991	1.089	1.034

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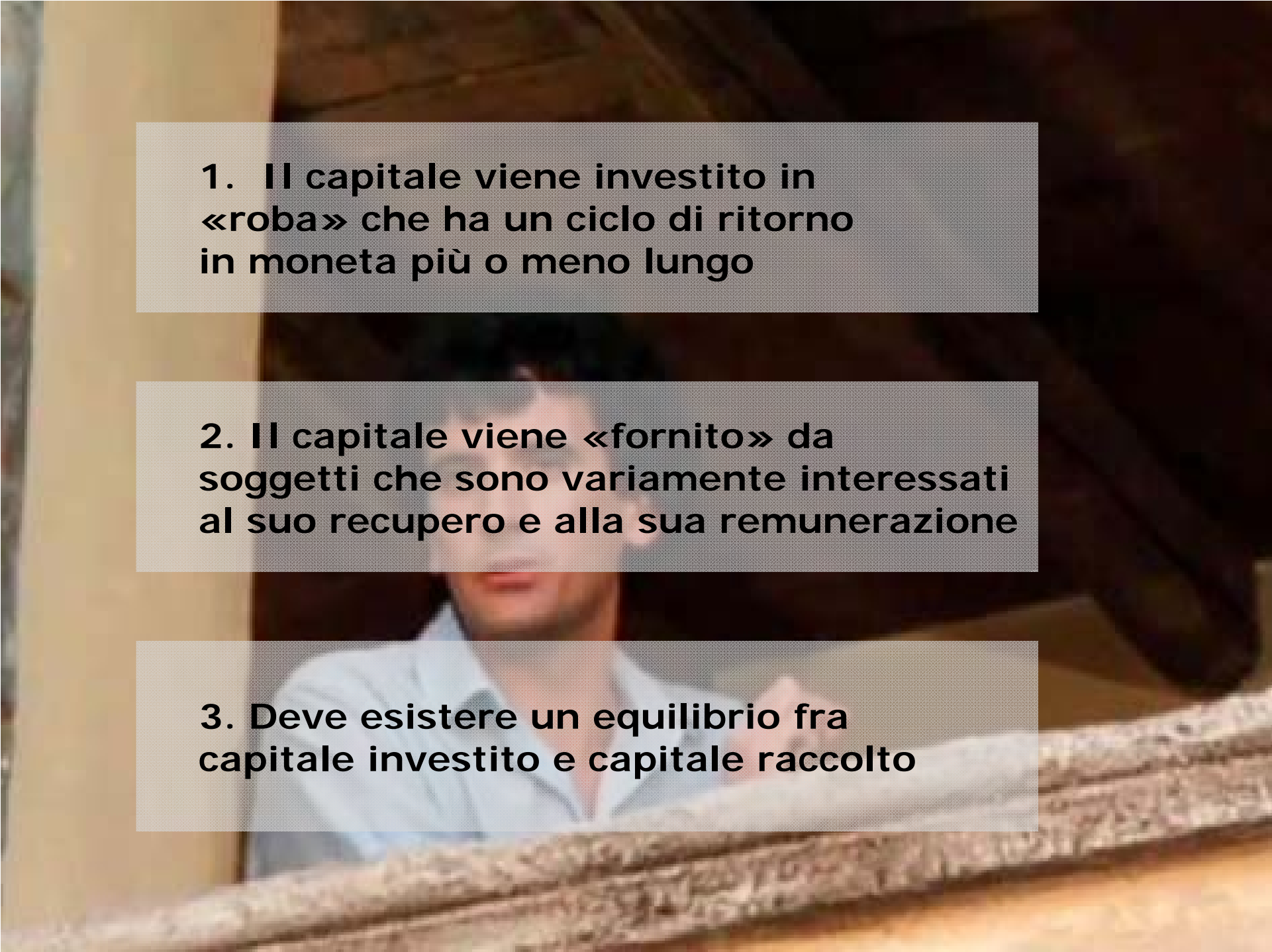
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**Dubbi e domande**





**1. Il capitale viene investito in «roba» che ha un ciclo di ritorno in moneta più o meno lungo**

**2. Il capitale viene «fornito» da soggetti che sono variamente interessati al suo recupero e alla sua remunerazione**

**3. Deve esistere un equilibrio fra capitale investito e capitale raccolto**