

SISTEMI DI PRODUZIONE INDUSTRIALI E LORO GESTIONE

ANALISI DEGLI INVESTIMENTI

ASSUMERE DECISIONI DI LT. SIGNIFICA ASSUMERE DECISIONI CHE HANNO EFFETTI PLURIENNALI E CHE CONVOLGONO UNA VARIAZIONE SOSTANZIALE DELLE RISORSE AZIENDALI. QUESTO SI RICHIEDE AL CONCETTO DI INVESTIMENTO.

INVESTIRE=significa impiegare oggi una somma di denaro con convinzione che l'impiego iniziale di risorse monetarie produrrà, su un orizzonte temporale più ampio, un ritorno in grado di recuperare e di compensare adeguatamente la somma investita!!

FONTI DI FINANZIAMENTO

Le possiamo distinguere in funzione di:

- **PROVENIENZA:**
 - **Interne:** si parla di autofinanziamento...se l'impresa genera liquidità questa viene reinvestita nel processo produttivo.
 - **Esterne:** mediante capitale di debito o capitale di rischio (o proprio).
- **TEMPO:**
 - **Breve** (anticipazione bancaria)
 - **Medio-lungo termine** (es. mutui)

- 1) **AUTOFINANZIAMENTO**
- 2) **CAPITALE DI RISCHIO (EQUITY)**
- 3) **CAPITALE DI DEBITO**

L'analisi degli investimenti rientra nei cosiddetti problemi di **capital budgeting** (o **budget di capitale**). Il budget di capitale è infatti un elenco degli investimenti che un'organizzazione intende realizzare.

NB: Rispetto ai casi visti sin ora essendo l'orizzonte temporale più ampio la stima dei costi e dei ricavi differenziali si complica!

La **finanza strategica** ci aiuta a definire la bontà economico-finanziaria di una decisione di investimento a supporto della crescita d'impresa. Offre un supporto:

- **Metodologico:** perché fornisce le tecniche attraverso le quali misurare la creazione/distruzione del valore generato dall'impresa (l'incremento di ricchezza degli azionisti che viene perseguito attraverso la realizzazione di investimenti deve essere tradotto in termini quantitativi).
- **Operativo:** perché per la misurazione del valore creato per gli azionisti necessita dell'individuazione di una soglia minima di rendimento (o costo opportunità del capitale, WACC) con la quale confrontare il rendimento atteso dalla decisione oggetto di valutazione.

Per l'**Analisi di un investimento**, si utilizzano specifiche formule che si basano su incassi ed esborsi differenziali, calcolati apportando delle modifiche ai costi e ai ricavi desunti dal conto economico (metodo inclinetto).

Si dice che un **investimento è conveniente** quando:

- I. l'impegno di risorse monetarie è tale da generare in futuro il denaro inizialmente investito (detto recupero dell'investimento)
- II. più un rendimento sulla somma investita adeguato alla durata e al rischio dell'operazione (ritorno dell'investimento).

La necessità di investire sul ciclo produttivo può essere dettata da vari fattori come, per esempio, la sostituzione di un impianto, la modifica di un impianto, l'automazione, espansione, ampliamento dell'offerta

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