

BSC AND MEASURES: WORKINGS FOR FINANCIAL PERSPECTIVE

		XX01	XX02	XX03
REVENUE <i>(Sum SV of products)</i>	<ul style="list-style-type: none"> • = E+B+S= (8 + 52 + 15) • = E+B+S= (15 + 48 + 32) • = E+B+S= (22 + 42 + 64) 	75	95	128
GROSS PROFIT (SRp*GPMargp)	<ul style="list-style-type: none"> • (8*30%) + (52*20%) + (15*5%) • (15*30%) + (48*21%) + (32*6%) • (22*27%) + (42*22%) + (64*5%) 	13.55	16.5	18.38
COST OF SALES <i>(REVENUE-GP)</i>	<ul style="list-style-type: none"> • 75 – 13.55 • 95 – 16.5 • 128 – 18.38 	61.45	78.5	109.62
DELIVERY COSTS <i>(n°dispatches*cost delivery per dispatches)</i>	<ul style="list-style-type: none"> • 6.200*450 • 8.950 * 495 • 13.600 * 525 	2.79	4.43	7.14
OVERHEADS	Given	6.40	7.30	7.80
NET PROFIT <i>(Gross profit- delivery costs-overheads)</i>	<ul style="list-style-type: none"> • 13.55– 2.79 – 6.4 • 16.5 – 4.43 - 7.3 • 18.38 – 7.14 - 7.8 	4.36	4.77	3.44