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Journal of Management Education

Abstract

the 1990s, the number of people in the world who are illiterate has increased from 1.2 billion to 1.5 billion. The number of illiterate people in the world is expected to reach 1.7 billion by the year 2015. The number of illiterate people in the world is expected to reach 1.7 billion by the year 2015.

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1. The first step in the process of identifying a problem is to define the problem clearly. This involves identifying the symptoms of the problem and determining the scope of the problem.

2. The second step is to gather information about the problem. This involves collecting data and identifying the causes of the problem.

3. The third step is to analyze the information gathered. This involves identifying the relationships between the symptoms and the causes of the problem.

4. The fourth step is to develop a plan of action. This involves identifying the steps that need to be taken to solve the problem.

5. The fifth step is to implement the plan of action. This involves carrying out the steps that have been identified in the plan.

6. The sixth step is to evaluate the results of the plan. This involves determining whether the problem has been solved and whether the plan was effective.

7. The seventh step is to document the results of the process. This involves recording the steps that were taken and the results that were achieved.

8. The eighth step is to share the results of the process. This involves communicating the results to the relevant stakeholders.

9. The ninth step is to review the process. This involves evaluating the effectiveness of the process and identifying areas for improvement.

10. The tenth step is to implement the improvements. This involves carrying out the changes that have been identified in the review.

11. The eleventh step is to monitor the results of the improvements. This involves tracking the progress of the improvements and determining whether they have been effective.

12. The twelfth step is to report on the results of the process. This involves providing a summary of the results to the relevant stakeholders.

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Problema

Un'azienda ha investito in un nuovo macchinario per la produzione di un bene. Il costo di acquisto del macchinario è di 100.000 euro. Il macchinario ha una vita utile stimata di 5 anni e un valore residuo di 10.000 euro. L'azienda ha deciso di adottare il metodo della retta per l'ammortamento. Calcolare l'ammontare dell'ammortamento annuo e il valore contabile del macchinario al termine di ogni anno.

Soluzione:

Descrizione	Costo di acquisto	Valore residuo	Vita utile (anni)
Macchinario	100.000	10.000	5

Il costo di acquisto del macchinario è di 100.000 euro. Il valore residuo è di 10.000 euro. La vita utile è di 5 anni. Il metodo della retta prevede di ammortare il macchinario in 5 anni.

Calcolo:

Il costo di acquisto del macchinario è di 100.000 euro. Il valore residuo è di 10.000 euro. La vita utile è di 5 anni. Il metodo della retta prevede di ammortare il macchinario in 5 anni.

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Descrizione	Costo di acquisto	Valore residuo	Vita utile (anni)
Macchinario	100.000	10.000	5
Ammortamento annuo	18.000		
Valore contabile al termine di ogni anno			
Anno 1		82.000	
Anno 2		64.000	
Anno 3		46.000	
Anno 4		28.000	
Anno 5		10.000	