



*Ministero dell'Istruzione, dell'Università e della Ricerca*

**ESAME DI STATO DI ISTRUZIONE SECONDARIA SUPERIORE**

**Indirizzi:** ITRI, EA06, EA26 – AMMINISTRAZIONE FINANZA E MARKETING  
ARTICOLAZIONE RELAZIONI INTERNAZIONALI PER IL MARKETING

ITIR – ISTITUTO ECONOMICO INTERNAZIONALE QUADRIENNALE  
ARTICOLAZIONE RELAZIONI INTERNAZIONALI PER IL MARKETING

**Tema di:** ECONOMIA AZIENDALE E GEO-POLITICA e LINGUA INGLESE

*Il candidato svolga la prima parte della prova e due tra i quesiti proposti nella seconda parte di cui uno di Economia Aziendale e uno di Lingua Inglese.*

**PRIMA PARTE**

Dal bilancio di Alfa spa, impresa operante nel settore industriale, si estrae quanto di seguito riportato.

**Bilancio di Alfa spa al 31/12/2017**

**1) Relazione sulla gestione**

**Profilo**

Alfa spa produce e commercializza serramenti caratterizzati da soluzioni tecnologiche innovative in grado di garantire isolamento termico, isolamento acustico e protezione dai raggi solari.

Il successo straordinario ottenuto da alcuni prodotti è dovuto alle caratteristiche dei materiali che consentono il miglioramento del comfort delle abitazioni, molto apprezzato dai consumatori.

L'innovazione realizzata da Alfa spa, frutto di costanti investimenti in ricerca e sviluppo, si basa, tra l'altro, sull'ideazione e realizzazione di guarnizioni riprogettate per svolgere al meglio l'isolamento acustico e la resistenza agli agenti atmosferici.

**Strategie**

Il piano strategico di Alfa spa prevede per l'esercizio 2018 una crescita sostenibile ed economicamente significativa e si basa su alcuni elementi principali tra cui:

- l'innovazione di prodotto, fondamentale per il consolidamento del vantaggio competitivo, che verrà realizzata con il lancio di una nuova linea di serramenti che utilizza materiali innovativi;
- l'espansione attraverso il bilanciamento geografico delle vendite realizzate con:
  - la focalizzazione sui mercati "core";
  - lo sviluppo nei nuovi mercati nazionali e internazionali ad alto potenziale di crescita;
- la riqualificazione del canale distributivo attraverso:
  - la crescita sul *wholesale*, con la specializzazione della forza vendita, l'aumento della penetrazione commerciale e la fidelizzazione dei clienti multimarca;
  - la razionalizzazione del canale *retail*, con la riorganizzazione dei punti di vendita;
  - la crescita del canale *online* in linea con le tendenze di comportamento dei consumatori.

**Produzione**

Il sistema produttivo di Alfa spa è organizzato in modo da garantire il perseguimento dei seguenti obiettivi:

- mantenimento di elevati standard qualitativi;
- miglioramento continuo della flessibilità e del "time to market". Questa filosofia aziendale sta subendo una evoluzione soprattutto nel settore della moda verso il "time to consumer" come testimoniato anche nell'articolo sotto riportato;
- aumento della produttività;
- contenimento dei costi.

La selezione dei fornitori delle materie prime viene realizzata con particolare attenzione tenendo conto delle competenze tecniche, degli standard qualitativi e della capacità di far fronte alle forniture nei tempi richiesti.

**Rischi di credito**



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Alfa spa tende a ridurre il più possibile il rischio derivante dall'insolvenza dei propri clienti adottando politiche di credito volte a concentrare le vendite su clienti affidabili e solvibili.

### **Rischio di liquidità**

Il rischio in esame si può manifestare con l'incapacità di reperire, a condizioni economiche sostenibili, le risorse finanziarie necessarie per il supporto delle attività operative nella giusta tempistica. I flussi di cassa, le necessità di finanziamento e la liquidità dell'impresa sono costantemente monitorati dal responsabile di tesoreria al fine di garantire un'efficace ed efficiente gestione delle risorse finanziarie.

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### **2) Dati patrimoniali**

#### **Capitale sociale**

Il capitale sociale, interamente sottoscritto e versato, è costituito da 1.200.000 azioni del valore nominale unitario di 1,00 euro.

#### **Riserve**

La tabella che segue evidenzia il dettaglio delle riserve:

<b>Riserve</b>	<b>Anno 2017</b>	<b>Anno 2016</b>	<b>Variazione</b>
Riserva legale	156.000	150.000	6.000
Riserva statutaria	156.000	150.000	6.000
Altre riserve	100.000	100.000	-

.....

### **3) Risultati economici di sintesi**

Dai documenti di bilancio riclassificati sono stati ricavati i seguenti indicatori:

- ROI 8%
- ROS 6%.

.....

*Read the text below*

### **Shifting Focus from "Time to Market" to "Time to Consumer"**

The fashion industry is fueled by change, and in today's market where trends are short-lived and consumers are fickle, apparel organizations have two choices: keep up with consumer demands or abandon everything.

In order to survive, businesses must react instantly to fashion shifts. They need to shift attention from "time to market" to "time to consumer," focusing on how to go from design, to production, to getting the product into the consumer's hands as quickly as possible.

Omni-channel availability is growing exponentially, providing consumers with instant access to product comparison data. Shopping has become synonymous with research, and buying is seen as a commitment made only for the best version of a product at the very best price. It has been this paradigm shift from seduction-by-product to seduction-by-price that has led to a decrease in brand loyalty and the birth of a new generation of shoppers who are much more inclined to bypass their favorite brands in the event that a less expensive alternative is available. After all, fashion is becoming disposable."

Now, challenged by a market dictated by consumers who care more about the price of a product than the label attached to it, retailers are faced with the daunting task of delivering on customer expectations while also delivering on company profit expectations.

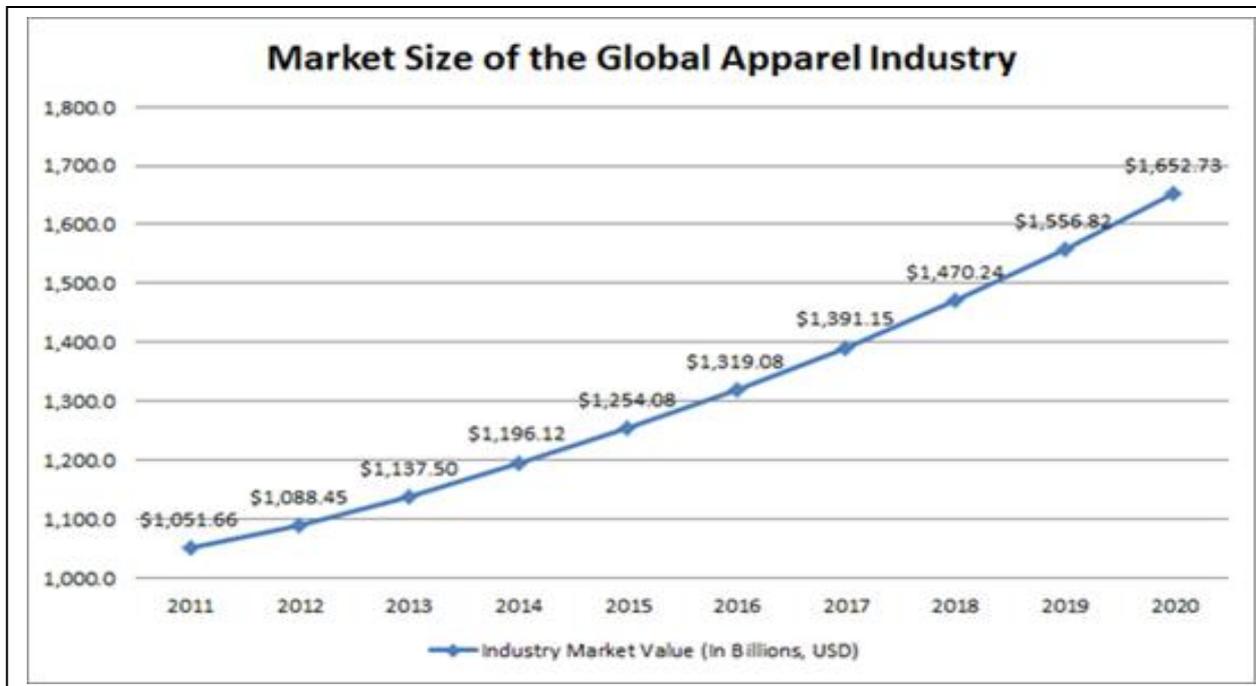
(211 words)



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Adapted from <https://apparelmag.com/shifting-focus-time-market-time-consumer>

By Bob McKee, Global Fashion Industry Strategy Director, 07/09/2013



Graph from: <https://fee.org/articles/fast-fashion-has-changed-the-industry-and-the-economy/>

Il candidato, dopo aver analizzato il documento, tragga da questo gli elementi necessari per presentare lo Stato patrimoniale e il Conto economico civilistici in forma abbreviata al 31/12/2018 di Alfa spa dal quale emerge un miglioramento del risultato economico.

Choose the answer which fits best according to the text. Circle one letter.

- 1) The fashion industry must learn to react fast in order to
  - a) improve industrial production methods
  - b) change their brand image
  - c) increase the efficacy of their advertising
  - d) shorten the time required to get new products to consumers
  
- 2) Omni-channel availability to customers refers to:
  - a) e-marketing by companies
  - b) social media, blogs, and influencers
  - c) all marketing and retailing operations through all communication channels
  - d) opening new retail outlets in expanding economies
  
- 3) The shift from seduction-by-product to seduction-by-price means that many customers
  - a) are less discriminating about what they buy
  - b) remain loyal to their favourite brands
  - c) think price is more important than brand
  - d) find it hard to choose between so many similar products



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4) *Answer the question by referring to the graph.*

Briefly explain what has been happening within the global apparel market since 2011, and suggest reasons why there have been these changes.

5) *Answer the question. Use complete sentences and your own words.*

What, according to the text, must companies do in order to “survive”, to maintain growth and to prosper, in the apparel industry?

### **SECONDA PARTE**

*Il candidato scelga due dei seguenti quesiti (uno di Economia Aziendale e uno di Lingua Inglese) e per Economia Aziendale presenti, ove richiesto, le linee operative, le motivazioni delle soluzioni prospettate e la produzione dei relativi documenti.*

1. L'interpretazione dell'andamento della gestione aziendale richiede, tra l'altro, l'analisi di bilancio per indici. Redigere il report contenente l'analisi finanziaria del bilancio di Alfa spa al 31/12/2018 utilizzando gli opportuni indicatori.
2. Beta spa, impresa industriale monoprodotto, ha rilevato nell'esercizio 2018 uno scostamento negativo dei ricavi del 12%. Redigere il report dal quale risultino:
  - le cause che hanno determinato lo scostamento in termini di quantità e di prezzo;
  - le indicazioni per l'elaborazione del budget delle vendite del 2019.
3. You work in the marketing office of a well-established Couture House. A recent report has shown that sales have been gradually slowing down over past few years and, while the company still has many customers, there are less and less of them. Write an email to the members of your department, giving them a brief resumé of the situation and asking them to prepare materials for discussion at a meeting to be held next week.
4. Look back over the past year. Think of an event that particularly struck you at the time. Describe it and explain why it has remained impressed in your memory. Write an article of about 300 words for your school magazine or for any local or special interest magazine.

Dati mancanti opportunamente scelti.

Durata massima della prova: 6 ore.

Sono consentiti la consultazione del Codice Civile non commentato, di manuali tecnici dei linguaggi di programmazione e di calcolatrici scientifiche e/o grafiche purché non siano dotate di capacità di calcolo simbolico (O.M. n. 205 Art. 17 comma 9).

È consentito l'uso del dizionario bilingue (italiano-lingua del paese di provenienza) per i candidati di madrelingua non italiana. Per la lingua inglese, è consentito l'uso di dizionari bilingue e monolingue di lingua generale.

Non è consentito lasciare l'Istituto prima che siano trascorse 3 ore dalla dettatura del tema.

## PRIMA PARTE – LINGUA INGLESE

- 1) The fashion industry must learn to react fast in order to:
  - d) shorten the time required to get new products to consumers
- 2) Omni-channel availability to customers refers to:
  - c) all marketing and retailing operations through all communication channels
- 3) The shift from seduction-by-product to seduction-by-price means that many customers
  - c) think price is more important than brand
- 4) *Answer the question by referring to the graph.*  
Briefly explain what has been happening within the global apparel market since 2011, and suggest reasons why there have been these changes.

Analysing the graph, we can observe that there has been a steady increase in the sales of clothes since 2011. As fashion trends change quickly, people tend to buy a lot of different clothes provided that the prices are low.

- 5) *Answer the question. Use complete sentences and your own words.*  
What, according to the text, must companies do in order to “survive”, to maintain growth and to prosper, in the apparel industry?

According to the text, in order to “survive” in the market, companies have to satisfy customers’ needs and their requests by keeping prices low, but, at the same time, make a profit and increase their sales.

## SECONDA PARTE – LINGUA INGLESE

### QUESITO 3

To the Marketing Department

Dear Colleagues,

I am writing to all the members of the Marketing Department as we have just received a report about the sales of our company. I am sorry to inform you that over the past few years our sales have been gradually falling. The data we have received are quite surprising since our company still has a lot of loyal customers.

To go into the details, I can state that we are still doing well in the sales of haute couture, while the sales are going down in the field of the ready-to-wear fashion. This is probably due to the fact that better-off customers still tend to spend quite a lot on expensive, tailor-made clothes while, according to the statistics, the other market share tends to buy cheaper items not taking into consideration the quality of the products or brand loyalty. Moreover, the fact that e-commerce in the field of clothes is spreading does not help us.

For all these reasons a meeting will be held next Thursday at nine o'clock in the convention centre.

You are kindly requested to prepare some materials for discussion and to think about some possible solutions to try to restore the fortunes of our company.

Should you have any questions please feel free to contact me before the meeting.

Best regards,

Marketing Department Manager

#### **QUESITO 4 – ESEMPIO DI SOLUZIONE (1)**

##### A big present in a small box

One of the most memorable events of the past year was the gift for my eighteenth birthday. For months and months my parents went on saying my present was as big as a square but, at the same time, as small as a chocolate. I remember spending the nights thinking what the present might be, but even the imagination of a teenager didn't help me. Then the day of my birthday arrived... my Dad gave me a small silver box. At first, I was quite disappointed, but then I opened it and inside I found a small note. It said that my dad, my mum and I would go on a cruise the following week. I was really excited and I started asking some details about it. I found out we were going on a cruise to Greece and the Greek islands.

My parents knew I had been fascinated by Greek history and mythology since I was very little. The idea of visiting places such as the Parthenon in Athens, the Colossus of Rhodes or the Palace of Knossos with the legend of Theseus killing the Minotaur just thrilled me to bits.

Apart from the interesting excursions the cruise was much better than we expected: spectacular food, amazing shows and games for young people and adults during the day and great disco parties at night. One moment I particularly remember is the gala dinner where I was able to meet and shake hands with the Captain of our ship.

Unfortunately a few weeks after our return my father lost his job. Therefore, the cruise has become one of the sweetest memories of our carefree days. And to think that my mother had persuaded my father to go on it with great difficulty!

[299 words]

## QUESITO 4 – ESEMPIO DI SOLUZIONE (2)

### Genoa Bridge collapses

Looking back over the past year I tried to think about some good news I had read in the newspapers or heard on TV. Unfortunately, I can remember only bad news and the event which particularly struck my mind was the collapse of Ponte Morandi in Genoa. It all happened within a few minutes at about midday on 14 August 2018. The bridge partially collapsed probably because of the corrosion of some cables. Forty-three people, who were crossing the bridge at the time, were killed. The disaster also led to a major political controversy about the poor state of Italy's, and indeed Europe's, civil infrastructure. A decision was taken subsequently to demolish rather than rebuild the bridge, and this was begun early in 2019.

The disaster has remained impressed in my memory because my family and I have passed over that bridge so many times to go to the seaside and we were supposed to go to Genoa at the end of August. Apart from the victims, what has deeply touched me is the fact that hundreds of families were forced to leave their homes. I had the chance to speak to one of the boys who used to live right under the bridge. Now he has had to move away. He explained to me that these events change completely your idea of time and life and he has not yet realized that he can no longer return to his home. He clearly understood the meaning of a saying which tries to explain what happiness is: think that you lost everything and then find it again.

However, I want to finish with a positive note: Italy's best-known architect, Renzo Piano (who, by the way, is from Genoa), offered to donate the design for a bridge to replace the one that collapsed in his birthplace.

[307 words]