

Data used for the applications in the paper:
”**Decompositions by sources and by
subpopulations of the Pietra index: two
applications to professional football
teams in Italy**”

List of the variables used in the Decomposition by sources:

- $Y = \textit{Total assets}$
- $X_1 = \textit{Cash}$
- $X_2 = \textit{Total accounts receivable}$
- $X_3 = \textit{Inventories, short-term investments and other current assets}$
- $X_4 = \textit{Net property (tangible and intangible assets), investments and advances, other assets}$

Data for the Decomposition by sources
(all the variables are in millions of Euros)

Team	Y	X_1	X_2	X_3	X_4
Atalanta BC	147.021	7.513	27.326	3.695	108.487
Bologna FC	109.990	0.484	26.370	1.469	81.667
Cagliari Calcio	94.723	1.228	20.083	2.919	70.493
Chievo Verona AC	102.247	0.086	19.785	0.244	82.132
Empoli FC	52.738	0.374	16.858	1.081	34.425
Fiorentina FC	265.389	3.405	103.806	1.701	156.477
Frosinone Calcio	12.328	0.766	3.657	0.010	7.895
Genoa CFC	174.439	0.037	90.880	1.792	81.730
Internazionale FC	510.891	5.728	92.317	7.671	405.175
Juventus FC	772.669	15.335	116.568	21.483	619.283
Lazio SS	320.821	1.513	62.700	6.395	250.213
Milan AC	606.875	9.134	125.934	9.768	462.039
Napoli SSC	313.708	110.694	82.519	0.440	120.055
Parma Calcio	6.281	2.003	1.752	0.074	2.452
Roma AS	520.945	44.888	118.073	2.934	355.050
Sampdoria FC	197.156	4.858	69.218	10.077	113.003
Sassuolo US	125.452	0.300	48.185	3.251	73.716
Spal	22.495	2.595	8.464	2.296	9.140
Torino FC	139.948	18.912	53.923	1.700	65.413
Udinese Calcio	177.912	9.988	36.320	0.900	130.704

Data for the Decomposition by subpopulations

Team	Value of players (in Millions of Euros)	Serie A	Serie B	Serie C
Atalanta BC	171.75	1	0	0
Bologna FC	89.68	1	0	0
Cagliari Calcio	120.45	1	0	0
Chievo Verona AC	38.05	1	0	0
Empoli FC	56.35	1	0	0
Fiorentina FC	266.18	1	0	0
Frosinone Calcio	43.60	1	0	0
Genoa CFC	95.50	1	0	0
Internazionale FC	582.40	1	0	0
Juventus FC	797.80	1	0	0
Lazio SS	301.30	1	0	0
Milan AC	458.00	1	0	0
Napoli SSC	551.00	1	0	0
Parma Calcio	65.33	1	0	0
Roma AS	398.40	1	0	0
Sampdoria FC	177.80	1	0	0
Sassuolo US	140.38	1	0	0
Spal	67.90	1	0	0
Torino FC	153.15	1	0	0
Udinese Calcio	124.70	1	0	0
Ascoli Calcio	16.20	0	1	0
Benevento Calcio	21.25	0	1	0
Brescia Calcio	37.38	0	1	0
Carpi 1909 FC	13.50	0	1	0
Cittadella AS	9.78	0	1	0
Cosenza Calcio	8.38	0	1	0
Cremonese US	15.85	0	1	0
Crotone FC	17.03	0	1	0
Foggia Calcio	14.53	0	1	0
Hellas Verona	22.90	0	1	0
Lecce US	15.68	0	1	0
Livorno AS	9.50	0	1	0
Padova Calcio	11.73	0	1	0
Palermo US	27.15	0	1	0
Pescara 1936	22.75	0	1	0
Peugia Calcio AC	25.10	0	1	0
Salernitana 1939 US	12.80	0	1	0
Spezia Calcio	18.05	0	1	0
Venezia FC	14.00	0	1	0
Albinoleffe UC	4.33	0	0	1
Albissola 2010	2.55	0	0	1
Alessandria Calcio 1912 US	4.13	0	0	1

Team	Value of players (in Millions of Euros)	Serie A	Serie B	Serie C
Alma Juventus Fano 1906	3.80	0	0	1
Arezzo SS	4.33	0	0	1
Arzachena Costa Smeralda	2.40	0	0	1
Aurora Pro Patria	2.80	0	0	1
Bisceglie 1913 AS	3.13	0	0	1
Carrarese Calcio 1908	4.40	0	0	1
Casertana FC	3.78	0	0	1
Catania Calcio	6.08	0	0	1
Catanzaro Us	5.08	0	0	1
Cavese 1919	2.65	0	0	1
Citt� di Pontedera	3.33	0	0	1
Cuneo 1905 AC	3.03	0	0	1
Feralpisalo	4.65	0	0	1
Fermana AC	3.15	0	0	1
Giana Erminio AS	3.53	0	0	1
Gozzano AC	2.68	0	0	1
Gubbio 1910 AS	3.70	0	0	1
Imolese Calcio 1919	3.88	0	0	1
Juve Stabia SS	5.43	0	0	1
Juventus U23	5.83	0	0	1
Lucchese Libertas AS	2.85	0	0	1
Matera Calcio SS	1.08	0	0	1
Monopoli 1966 SS	3.65	0	0	1
Monza 1912 SS	6.73	0	0	1
Novara Calcio	5.18	0	0	1
Olbia Calcio 1905	4.80	0	0	1
Paganese Calcio	2.53	0	0	1
Piacenza Calcio 1919	4.45	0	0	1
Pisa 1909 AC	5.13	0	0	1
Pistoiese 1921 US	3.45	0	0	1
Pordenone Calcio	4.55	0	0	1
Potenza Calcio	2.63	0	0	1
Pro Piacenza AS	0.67	0	0	1
Pro Vercelli 1892 FC	5.60	0	0	1
Ravenna 1913 FC	2.98	0	0	1