

SIMULAZIONE PROVA D'ESAME
(Osservare anche due domande aperte di Teoria)
Esercitazione

Nome Conto	Finanziario	Patrimoniale	Economico	SP	CE
Clienti	X			X	
Capitale sociale		X			X
Affitti attivi			X		X
Canoni di leasing			X		X
Imposte e tasse			X		X
Fornitori	X			X	X
Oneri sociali			X	X	
Anticipi da cliente	X				X
Utile su cambi			X		X
Dipendenti c/retribuzioni	X			X	
Attrezzature	X	X	X	X	
Fornitori	X			X	X
Resi su acquisti			X		
Erario c/ ritenute	X			X	

1. Versato anticipo a fornitore per acquisto macchinario pari a €3.000 (Iva 22%)

2. Ricevuta fattura da fornitore di cui al p.to 1:

Macchinario	23.000	} costo
Spese di collaudo	1.000	
	24.000	
Acconto	(3.000)	- acc
Bi	21.000	
Iva 22%	4.620	
Totale fatt	25.620	-

3. Pagamento immediato ottenendo uno sconto di 20 *20% (c)*

4. Acquistate materie prime per 5.000 (Iva 22%). Dopo aver verificato la qualità della consegna si rendono al fornitore beni per un valore di 1.000

5. Liquidazione fattura vendita merci a cliente USA per 35000 al cambio \$/€1,3. Incasso a 90gg al tasso \$/€ di 1,2

6. Ricevuto anticipo da cliente per 1.500 (Iva 22%)

7. Emessa fattura di vendita merci per 10.000 comprensiva di rimborso spese di trasporto per 1.000 (Iva 22%) e acconto

8. Ricevuta bolletta Enel per 1.500 (Iva 22%). Pagamento contestuale tramite banca

9. Ricevuta parcella avvocato per 5000 (Iva 22%)

10. Pagamento parcella di cui p.to 9 applicando ritenuta di acconto del 20% *5000*

Esercizi Test Economia Aziendale

Claudio Orsi



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Table of Contents Esercizi Test Economia Aziendale

1. Understanding the eBook Esercizi Test Economia Aziendale
 - The Rise of Digital Reading Esercizi Test Economia Aziendale
 - Advantages of eBooks Over Traditional Books
2. Identifying Esercizi Test Economia Aziendale
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Esercizi Test Economia Aziendale
 - User-Friendly Interface
4. Exploring eBook Recommendations from Esercizi Test Economia Aziendale
 - Personalized Recommendations
 - Esercizi Test Economia Aziendale User Reviews and Ratings

- Esercizi Test Economia Aziendale and Bestseller Lists
- 5. Accessing Esercizi Test Economia Aziendale Free and Paid eBooks
 - Esercizi Test Economia Aziendale Public Domain eBooks
 - Esercizi Test Economia Aziendale eBook Subscription Services
 - Esercizi Test Economia Aziendale Budget-Friendly Options
- 6. Navigating Esercizi Test Economia Aziendale eBook Formats
 - ePub, PDF, MOBI, and More
 - Esercizi Test Economia Aziendale Compatibility with Devices
 - Esercizi Test Economia Aziendale Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Esercizi Test Economia Aziendale
 - Highlighting and Note-Taking Esercizi Test Economia Aziendale
 - Interactive Elements Esercizi Test Economia Aziendale
- 8. Staying Engaged with Esercizi Test Economia Aziendale
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Esercizi Test Economia Aziendale
- 9. Balancing eBooks and Physical Books Esercizi Test Economia Aziendale
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Esercizi Test Economia Aziendale
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Esercizi Test Economia Aziendale
 - Setting Reading Goals Esercizi Test Economia Aziendale
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Esercizi Test Economia Aziendale
 - Fact-Checking eBook Content of Esercizi Test Economia Aziendale
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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