

Memento Pratico



Memento Pratico Contabile

Guido Migliaccio



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bilancio d'esercizio la costruzione le valutazioni l'analisi e l'interpretazione Il testo aggiornato con le novità che si sono susseguite al D Lgs 139/2015 sia sul versante principi contabili OIC sia su quello dei principi contabili internazionali Nella prima parte riguardante le scritture contabili sono illustrati i principi e i concetti della contabilità intesa come linguaggio aziendale il metodo della partita doppia i processi contabili necessari per la formazione del bilancio d'esercizio la predisposizione del bilancio secondo gli schemi richiesti dal Codice Civile La seconda parte relativa alla determinazione dei valori di bilancio dedicata alle problematiche valutative secondo la normativa e i principi contabili italiani e per differenza secondo i principi contabili internazionali IAS/IFRS delle più significative voci immobilizzazioni materiali immateriali finanziarie rimanenze e fondi oltre che all'esame dei principi e delle regole fondamentali per il calcolo del reddito imponibile delle società di capitali La terza parte infine si focalizza sulle tecniche comunemente utilizzate per la lettura e l'interpretazione del bilancio le riclassificazioni la costruzione degli indici del rendiconto finanziario le analisi costi volumi risultati e le analisi di sensitività la misurazione del valore economico creato dall'impresa Memento Pratico Contabile 2016, 2015 **Memento contabile**, 1997 *Memento pratico. Contabile 2021*, 2020 **L'affitto d'azienda. Profili di calcolo economico e di rappresentazione contabile** Francesco Bavagnoli, 2006 Memento pratico. Contabile 2017, 2016 *Il bilancio d'esercizio. Principi contabili nazionali e internazionali IAS/IFRS* Daniele Balducci, 2007 **L'applicazione dei principi contabili internazionali alle business combinations** Riccardo Perotta, 2006 *Immobilizzazioni materiali e ammortamento dei beni* Raffaele D'Alessio, Valerio Antonelli, Eugenio Russo, 2015 **Verso nuovi schemi di bilancio** Guido Migliaccio, 2007 *Memento pratico contabile 2025* Francesco Ronco [et al.], 2025 **Lavori in corso su commessa - Soluzioni 2012** Valerio Antonelli, Raffaele D'Alessio, 2012-05-02T00:00:00+02:00 I lavori in corso su ordinazione definiti anche commesse a lungo termine si riferiscono a contratti di durata ultrannuale per la realizzazione di un'opera o di un complesso o la fornitura di beni o servizi non di serie che insieme formino un unico progetto eseguite su ordinazione del committente secondo le specifiche tecniche da questi richieste Nel volume si fornisce una approfondita analisi di profili economico aziendali disciplina civilistica e principi contabili informativa di bilancio disciplina fiscale revisione dei lavori in corso Il testo corredato di un CD Rom contenente ampia normativa e documenti tratti dalla banca dati Soluzioni 24 Fisco e Contabilità normativa giurisprudenza prassi articoli tratti dalle principali riviste del Gruppo 24 Ore schede tecniche casi pratici e check list in formati elettronici disponibili da personalizzare archiviare e stampare **Memento pratico. Contabile 2023**, 2022 Tenere la contabilità Daniele Balducci, 2007

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