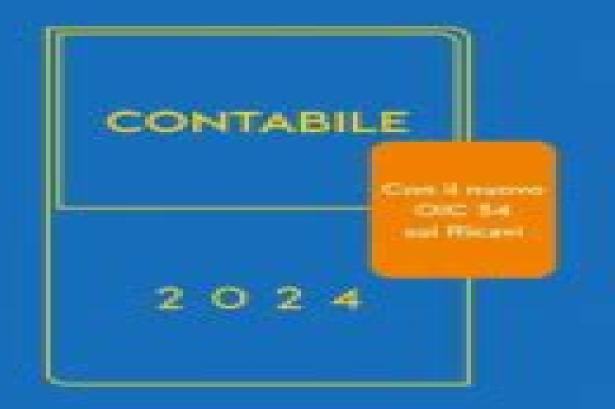
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bilancio d esercizio la costruzione le valutazioni l analisi e l interpretazione Il testo aggiornato con le novit che si sono susseguite al D Lgs 139 2015 sia sul versante principi contabili OIC sia su quello dei principi contabili internazionali Nella prima parte riquardante le scritture contabili sono illustrati i principi e i concetti della contabilit 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 pi 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 societ 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 sensitivit la misurazione del valore economico creato dall'impresa Memento Pratico Contabile 2016 Memento contabile, 1997 Memento pratico. Contabile 2021, 2020 L'affitto d'azienda. Profili di .2015 calcolo economico e di rappresentazione contabile Francesco Bavagnoli, 2006 Memento pratico. Contabile 2017 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

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