

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

Marco Bianchi



Esercizi Test Economia Aziendale:

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In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Esercizi Test Economia Aziendale**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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