

# Contabilità generale

LA COMPOSIZIONE  
DEL BILANCIO D'ESERCIZIO

a cura di

Fabio Corno

Gianluca Lombardi Stocchetti

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**Immobilizzazioni materiali e ammortamento dei beni** Raffaele D'Alessio,Valerio Antonelli,Eugenio Russo,2015

Guida alla contabilità e bilancio 2014 G. Dan,C. Delladio,L. Gaiani,M. Iori,M. Pozzoli,2014-03-06T00:00:00+01:00 La Guida offre un quadro completo del bilancio d esercizio attraverso un analisi trasversale di tutte le voci di bilancio Particolare evidenza viene data alla revisione in atto a cura dell Oic dei principi contabili nazionali e dei principi contabili internazionali da parte dello Iasb Il bilancio d esercizio analizzato prendendo a riferimento ciascuna posta di bilancio partendo dalla disciplina civilistica comparata con i principi contabili nazionali e internazionali per finire con gli aspetti fiscali tutte le correlazioni con il reddito d impresa e le dichiarazioni dei redditi      *Manuale dell'accertamento delle imposte* Saverio Capolupo,2013-09-26 Unico nel panorama editoriale italiano il MANUALE DELL ACCERTAMENTO DELLE IMPOSTE giunto alla ottava edizione offre un ampia ed organica trattazione della materia Nel manuale l Autore esamina le diverse tipologie di accertamento sintetico induttivo parziale con adesione con particolare attenzione alla natura dei poteri degli uffici finanziari accessi ispezioni alle forme di elusione agli strumenti di difesa a disposizione del contribuente con le garanzie ampiamente analizzate offerte dallo Statuto del contribuente Il perdurare della crisi economico e finanziaria con conseguente caduta dei ricavi e quindi delle entrate tributarie ha evidenziato talune criticit in materia di accertamento che l Autore non manca di evidenziare Nell opera oltre a frequenti richiami all indirizzo della dottrina e della giurisprudenza pi recente particolarmente significativi risultano alcuni spunti propositivi dell Autore frutto dell esperienza maturata in tanti anni di attivit STRUTTURA DEL VOLUME Parte I LE DICHIARAZIONI Parte II LE SCRITTURE CONTABILI Parte III LE RITENUTE Parte IV POTERI E FACOLT Parte V L ACCERTAMENTO Parte VI LE SANZIONI AMMINISTRATIVE E PENALI Parte VII I DIRITTI DEI CONTRIBUENTI Parte VIII PROFILI PROCESSUALI Parte IX LA FINANZA LOCALE Parte X PROFILI INTERNAZIONALI

*Gazzetta ufficiale del Regno d'Italia* Italia,1875      *Rivista italiana di ragioneria* ,1911      **Manuale di contabilità generale** Piercarlo Roi,Annalisa Valentini,2003      *Profili ragionieristici della contabilità nazionale* Claudio Columbano,2024-10-31 Il presente lavoro esamina la contabilit nazionale in una prospettiva ragionieristica indagando la logica il metodo e il sistema dei conti nazionali in vigore nell Unione Europea il Sistema europeo dei conti SEC 2010 Lo studio motivato dall evidente processo di contaminazione macroeconomica dei sistemi contabili pubblici a seguito del quale alcuni saldi di contabilit nazionale hanno assunto in Italia rilievo costituzionale su tutti il saldo del conto economico consolidato delle amministrazioni pubbliche Allo scopo di consentire agli studiosi di ragioneria pubblica di contribuire con pienezza di strumenti ai processi evolutivi della contabilit delle amministrazioni pubbliche il lavoro decostruisce questi saldi alla luce dei loro elementi costituenti svelando cos la dimensione ragionieristica della contabilit nazionale In particolare l

analisi rivela che la contabilit nazionale adotta il metodo partiduplistico in forma propria rilevando sia l'aspetto economico sia l'aspetto finanziario dei fatti di gestione. L'analisi rivela inoltre che il principio di competenza economica adottato nella contabilit nazionale basato su una logica di anticipazione dei ricavi il che comporta una valutazione degli elementi del patrimonio generalmente basata sul prezzo di mercato e sul costo netto di sostituzione. Infine l'analisi riconosce nel patrimonio netto e nelle sue variazioni l'oggetto principale delle rilevazioni e illustra le diverse configurazioni di reddito rinvenibili nella contabilit nazionale a seconda di quali flussi sono ritenuti di competenza di un determinato esercizio. Con particolare riferimento alle amministrazioni pubbliche l'analisi dimostra che il principio di competenza economica non generalmente applicato alla rilevazione delle operazioni economiche tipiche delle amministrazioni pubbliche la quale segue una logica essenzialmente finanziaria. Pertanto l'adozione della contabilit economico patrimoniale nelle amministrazioni pubbliche non pu essere motivata dalla volont di facilitare l'inserimento dei bilanci delle amministrazioni stesse nei conti nazionali se non per quanto riguarda la rilevazione e la valutazione degli elementi che compongono il patrimonio pubblico.

DOI 10.13134/9791259773807 **Manuale del Praticante Consulente del Lavoro - Diritto tributario** ANCL - Associazione Nazionale Consulenti del Lavoro, 2016-06-29. La collana Manuale del praticante consulente del lavoro Diritto Tributario realizzata a cura dall'Associazione nazionale consulenti del lavoro ANCL e con il patrocinio dell'Ordine nazionale dei consulenti del lavoro si pone quale punto di riferimento per tutti coloro che si accingono a sostenere l'esame di consulente del lavoro. Il presente volume oltre ad affrontare gli aspetti tributari e fiscali che impattano sul reddito di lavoro dipendente, quelli relativi al lavoro autonomo e alle forme di lavoro flessibili. L'attenzione ai contenuti viene garantita attraverso una dettagliata analisi degli aspetti pi rilevanti e determinati per il superamento della prova d'esame ma anche e soprattutto per l'esercizio della professione prestando particolare attenzione a tematiche quali IVA, imposte dirette e indirette, contabilit generale, contenzioso tributario, scritture contabili e bilancio. Viene mantenuto il taglio e la forma espositiva di semplice comprensione e di impostazione didattica che si adatta particolarmente alle esigenze teoriche di chi deve affrontare gli esami di abilitazione. Tra le novit pi rilevanti dell'edizione 2016 segnaliamo che la legge di Stabilit 2016 L. 28/12/2015 n. 208 ha introdotto ulteriori interventi in tema di esonero contributivo, premi di produttivit, nuove misure a sostegno del reddito, lavoro autonomo, nuovo regime forfetario per professionisti ed imprese, aliquote IRES e IRAP, ammortamenti, contante e semplificazioni fiscali.

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