

## ECONOMIA AZIENDALE

**D. Al termine dell'esercizio in fase di chiusura dei conti, i ratei attivi si riepilogano:**

R. Nello stato patrimoniale

**D. Nello stato patrimoniale, nella classe delle immobilizzazioni immateriali rientrano:**

R. I costi di ricerca, di sviluppo e di pubblicità

**D. L'IVA è:**

R. L'imposta sul valore aggiunto

**D. La serie di conti accesa ai valori economici accoglie:**

R. Sia conti accesi ai costi ed ai ricavi sia conti accesi alle grandezze di netto

**D. Gli effetti insoluti e protestati:**

R. Sono comprensivi delle spese di protesto

**D. Le scritture di integrazione:**

R. Servono a integrare le quote di costo o ricavo dei servizi già utilizzati o ceduti che attendono ancora di ricevere la misurazione

**D. Il saldo del conto DEBITI VS SOCIETA' DI LEASING si riepiloga:**

R. Nel passivo dello stato patrimoniale

**D. Quali informazioni contiene il bilancio sociale:**

R. Qualitative e quantitative sugli effetti dell'attività aziendale

**D. In contabilità la liquidazione è il momento in cui:**

R. Avviene la registrazione contabile dell'operazione di vendita

**D. I canoni di leasing sono:**

R. Costi

**D. L'ammortamento è:**

R. E' il processo tecnico contabile di ripartizione dei costi pluriennali in costi d'esercizio secondo il principio di competenza economica

**D. Cosa si intende per management by objectives:**

R. Gestione aziendale basata sul raggiungimento degli obiettivi aziendali

**D. I ricavi di vendita rappresentano:**

R. Variazioni economiche positive

**D. Secondo la teoria funzionale della "competenza economica", un ricavo di competenza rappresenta:**

R. Un servizio già ceduto

**D. Nel caso in cui al 31/12, un cliente versa in gravi condizioni finanziarie si rileva:**

R. Una svalutazione crediti

**D. Con la nascita dell'economia aziendale si è proposto l'integrazione dei seguenti rami di studio/ricerca:**

R. Organizzazione, gestione e rilevazione

**D. Le operazioni aziendali non possono dare origine a:**

R. Variazioni che interessano l'aspetto patrimoniale

# Test Economia Aziendale Risposta Multipla

**Roman Wölfel**



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## **Table of Contents Test Economia Aziendale Risposta Multipla**

1. Understanding the eBook Test Economia Aziendale Risposta Multipla
  - The Rise of Digital Reading Test Economia Aziendale Risposta Multipla
  - Advantages of eBooks Over Traditional Books
2. Identifying Test Economia Aziendale Risposta Multipla
  - 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 Test Economia Aziendale Risposta Multipla
  - User-Friendly Interface
4. Exploring eBook Recommendations from Test Economia Aziendale Risposta Multipla
  - Personalized Recommendations
  - Test Economia Aziendale Risposta Multipla User Reviews and Ratings
  - Test Economia Aziendale Risposta Multipla and Bestseller Lists
5. Accessing Test Economia Aziendale Risposta Multipla Free and Paid eBooks
  - Test Economia Aziendale Risposta Multipla Public Domain eBooks
  - Test Economia Aziendale Risposta Multipla eBook Subscription Services
  - Test Economia Aziendale Risposta Multipla Budget-Friendly Options

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