

ESERCITAZIONE CONTABILE RIEPILOGATIVA CON SOLUZIONI

Si effettuino le rilevazioni in partita doppia con scritture cronologiche (libro giornale).

ESERCIZIO 1

In data 1 giugno 200X si costituisce la società ALFA SpA mediante sottoscrizione del capitale sociale di 250.000 euro, di cui 150.000 mediante versamento in cassa e il resto con conferimento di un macchinario.

Durante l'esercizio 200X si svolgono le seguenti operazioni:

10/7: Acquistate materie prime per 20.000+IVA 20%, pagamento differito;

25/8: Ottenuto un mutuo di 40.000 mediante accredito in conto corrente. Interessi semestrali posticipati di 2.400 relativi al periodo 1/9 – 1/3;

5/9: Emessa fattura per vendita di prodotti finiti di 50.000 + IVA 20%; regolamento differito;

24/10: Inviato a mezzo banca un anticipo ad un fornitore per complessivi 14.400;

30/10: Ricevuta dal fornitore la fattura dell'anticipo (iva 20%).

1/11: Riscosso in contanti in via anticipata il canone di affitto di un magazzino per 4.800 euro, relativo al periodo 1/11 – 1/5;

In data 31/12/200X, tenendo conto anche delle operazioni di cui sopra che necessitano di assestamento, si rilevino le scritture di assestamento considerando, inoltre, quanto segue:

- Si ammortizzano i macchinari con aliquota del 10% del costo storico;
- Le materie in rimanenza sono valutate in 5.000 euro;

N.B. PER IL CALCOLO DEI RATEI E RISCONTI E' RICHIESTA L'ESPOSIZIONE DELLA MODALITA' DI CALCOLO.

SCRITTURE CRONOLOGICHE

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SA Adler

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