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Memento pratico. Contabile 2024 ,2023 **Memento pratico. Contabile 2019 ,2018** Memento pratico. Contabile 2022 ,2021 *Esame di Stato - Dottori Commercialisti ed Esperti Contabili* Alessandro Cortesi; Patrizia Tettamanzi; Giovanni Ghelfi; Elena Montani; Fabio Ciovati; Giuliano Gini,2012-09-12 Il volume Esame di Stato Dottori Commercialisti ed Esperti Contabili rivolto a tutti coloro che intendano prepararsi al sostenimento dell'esame di Stato per l'abilitazione all'esercizio della professione di Dottore Commercialista ed Esperto Contabile la raccolta di 37 temi d'esame integralmente svolti e commentati con riguardo alle seguenti materie contabili e bilancio controllo e revisione contabile fiscalità d'impresa diritto e tecnica professionale operazioni straordinarie finanza d'impresa e valutazione del capitale economico Ciascun tema così strutturato testo soluzione contenente introduzione teorica applicazioni pratiche con evidenziazione delle eventuali alternative praticabili bibliografia con la finalità di segnalare testi per approfondire la preparazione STRUTTURA I temi raccolti sono raggruppati per macro tematiche trattate Temi da 1 a 15 costruzione del bilancio di esercizio e del bilancio consolidato valutazione delle principali attività e passività secondo le disposizioni dei principi contabili nazionali e internazionali IAS IFRS lettura analisi e interpretazione del bilancio Temi n 16 e 17 significato metodologia tecniche di revisione e di controllo delle società e del bilancio Temi da 22 a 26 problematiche contabili e di diritto commerciale e fallimentare nelle loro interconnessioni Temi da 27 a 34 operazioni straordinarie nei loro aspetti contabili civilistici e fiscali Tema n 35 redazione di un piano di investimento industriale Temi n 36 e 37 valutazioni d'azienda secondo diverse metodologie generalmente riconosciute nell'ambito della dottrina e della prassi professionale *Contabilità e bilancio* Alessandro Cortesi, Patrizia Tettamanzi, Chiara Mancini, 2025-10-14 CONTABILITÀ E BILANCIO affronta ad ampio spettro le diverse tematiche relative al bilancio d'esercizio la costruzione le valutazioni l'analisi e l'interpretazione Nella prima parte riguardante le scritture contabili sono illustrati i principi e i concetti della contabilità 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 più 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 società 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 sensitività la misurazione del valore economico creato dall'impresa **Memento pratico. Contabile 2023 ,2022** **Esami di Stato Dottori commercialisti ed esperti contabili** A. Cortesi, P. Tettamanzi, G. Ghelfi, C. Mancini, F. Ciovati, G. Gini, E. Montani, 2014-05-22 Il volume Esame di Stato Dottori Commercialisti ed Esperti Contabili rivolto a coloro che intendano

prepararsi a sostenere l'esame di Stato per l'abilitazione all'esercizio della professione di Dottore Commercialista ed Esperto Contabile. Si tratta di una raccolta ragionata di 45 temi d'esame integralmente svolti e commentati con riguardo alle seguenti materie contabili e bilancio controllo e revisione contabile fiscalità d'impresa diritto e tecnica professionale operazioni straordinarie finanza d'impresa e valutazione d'azienda. Ciascun tema così strutturato: testo soluzione contenente introduzione teorica applicazioni pratiche con evidenziazione delle eventuali alternative praticabili bibliografia con la finalità di segnalare testi per approfondire la preparazione. Il volume rappresenta un utile strumento di studio per il superamento della prova d'esame oltre che per i professionisti che intendano affinare la loro preparazione grazie ai numerosi casi teorici e pratici proposti.

STRUTTURA Note metodologiche per la preparazione all'Esame di Stato Contabilità e Bilancio Controllo e Revisione contabile Fiscalità d'impresa Controllo di gestione Diritto e Tecnica Professionale Operazioni straordinarie Finanza d'impresa e valutazione del capitale economico

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Giunto alla quarta edizione il volume coniuga tematiche accademiche e professionali. All'interno di uno scenario in continua evoluzione gli Autori propongono una disamina organica e aggiornata di temi normativi competenze strategiche e operative e strumenti professionali necessari per conoscere e operare efficacemente nel campo del Real Estate. Il libro idealmente suddiviso in tre parti: la prima con cerni i temi giuridici che connotano il settore, la seconda dedicata a problematiche economico finanziarie mentre la terza affronta le tematiche specifiche dei diversi comparti immobiliari lette attraverso l'analisi di casi specifici. Ogni sezione si compone di capitoli in grado di fornire una panoramica il più possibile complessiva di ciascun tema e comparto. L'analisi della normativa in materia immobiliare coinvolge l'ambito civilistico ma anche quello assicurativo e fiscale. Il tema degli investimenti in beni immobili considera tanto gli aspetti economici ponendo attenzione alla valutazione sia economica sia contabile dell'immobile quanto gli strumenti finanziari idonei a un investimento professionale con una descrizione approfondita dei Fondi di Investimento Immobiliare delle Società di Investimento Immobiliare Quotate SIIQ e di quelle a capitale fisso SICAF. La casistica che conclude il volume copre un'ampia gamma di applicazioni concrete dagli impianti sportivi agli hotel e agli investimenti infrastrutturali in ottemperanza a quanto stabilito dal Green Deal europeo.

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