

Memento Pratico

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Memento Pratico Contabile

**A. Cortesi, P. Tettamanzi, G. Ghelfi, C.
Mancini, F. Ciovati, G. Gini, E. Montani**

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diverse metodologie generalmente riconosciute nell'ambito della dottrina e della prassi professionale **Il bilancio d'esercizio. Principi contabili nazionali e internazionali IAS/IFRS** Daniele Balducci, 2007 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 è 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 2013**, 2012 **Memento pratico contabile 1996**, 1996 *Memento Pratico Contabile 2005* Price Waterhouse Coopers, 2004 Memento pratico IPSOA-Francis Lefebvre, 2000 **Memento Pratico Contabile 2008** Price Waterhouse Coopers, 2007

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