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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 contabilit e bilancio controllo e revisione contabile fiscalit d impresa diritto e tecnica professionale operazioni straordinarie finanza d impresa e valutazione del capitale economico Ciascun tema cos strutturato testo soluzione contenente introduzione teorica applicazioni pratiche con evidenziazione delle eventuali alternative praticabili bibliografia con la finalit 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 attivit e passivit 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 societ 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

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