	31-12-2023	31-12-2022
Stato patrimoniale		
Attivo		
B) Immobilizzazioni		
I - Immobilizzazioni immateriali	23.874	4.546
II - Immobilizzazioni materiali	35.858	39.346
III - Immobilizzazioni finanziarie	82.571	76,358
Totale immobilizzazioni (B)	142.303	120.250
C) Attivo circolante		
I - Rimanenze	6.227	3.124
II - Crediti		
esigibili entro l'esercizio successivo	332.523	324.701
Totale crediti	332.523	324.701
IV - Disponibilità liquide	779.518	759.133
Totale attivo circolante (C)	1.118.268	1.086.958
D) Ratei e risconti	15.611	11.036
Totale attivo	1.276.182	1.218.244
Passivo		
A) Patrimonio netto		
I - Capitale	300.000	275.000
VI - Altre riserve	264.787	264.785
VIII - Utili (perdite) portati a nuovo	150.238	88.544
IX - Utile (perdita) dell'esercizio	105.308	61.694
Totale patrimonio netto	820.333	690.023
C) Trattamento di fine rapporto di lavoro subordinato	99,864	86.152
D) Debiti		
esigibili entro l'esercizio successivo	355.985	442.039
Totale debiti	355.965	442.039
E) Ratel e risconti	-	3/0
Totale passivo	1.276.182	1.218.244

# Il Bilancio Il Bilancio

**Mario Sergio Ghisoni** 

#### Il Bilancio Il Bilancio:

La qualità dell'informazione esterna. Principi contabili ed evidenze empiriche Andrea Melis, 2008 Il nuovo manuale delle scritture contabili Salvatore Giordano, 2010 Revisione legale: guida per le ispezioni gualità Valerio Antonelli, Raffaele D'Alessio, 2024-09-27 REVISIONE LEGALE GUIDA PER LE ISPEZIONI QUALITA si propone di far superare le ispezioni di qualit e propone in modo innovativo e con taglio pratico le soluzioni alle principali questioni che il revisore si pone in molti casi suggerendogli anche quali siano le giuste domande da porsi Il manuale articolato nelle seguenti sezioni il controllo esterno della qualit l'organizzazione dell'attivit di revisione gli oggetti e i soggetti nella revisione legale la metodologia di revisione ISA nei suoi concetti fondamentali le attivit preliminari la dinamica dell'incarico di revisione nelle sue parti pianificazione esecuzione completamento le procedure di revisione trasversali la revisione del bilancio la revisione legale in contesti specifici Le sezioni coprono tutti gli ambiti interessati e in ciascuna di esse sono approfonditi tutti gli argomenti rilevanti Oltre a tenere conto di tutte le novit normative e delle indicazioni promananti dalla Relazione finale sugli esiti dei lavori del comitato consultivo per i controlli della qualit si ispira alle soluzioni operative proposte dal Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili Financial Statements in the United States of America Giorgio Castoldi, 2015-11-12 Profili giuridici ed economici del bilancio d esercizio delle societ di capitali corporations operanti negli Stati Uniti d'America Vengono delineate le norme federali e statali applicabili i principali principi contabili U S Gaap e le problematiche che si riscontrano tra le societ quotate public company e societ non quotate Inoltre viene trattato il bilancio d esercizio nell Unione Indiana la Rep Popolare Cinese e la Svizzera Legal and economic profile of the financial statements about the corporations operating in the United States of America This book outline the applicable federal and state Acts Statutes and regulations the main US GAAP accounting standards and the problems that exist between the listed companies public company and non listed companies Also it is outlined the financial statements in the Indian Union in the Popular Rep of China and Switzerland EMU Integration and Member States' Constitutions Stefan Griller, Elisabeth Lentsch, 2021-02-25 In this book legal scholars from the EU Member States with the addition of the UK analyse the development of the EU Member States attitudes to economic fiscal and monetary integration since the Treaty of Maastricht The Eurozone crisis corroborated the warnings of economists that weak economic policy coordination and loose fiscal oversight would be insufficient to stabilise the monetary union The country studies in this book investigate the legal and in particular the constitutional pre conditions for deeper fiscal and monetary integration that influenced the past and might impact on the future positions in the now 27 EU Member States The individual country studies address the following issues Main characteristics of the national constitutional system and constitutional culture Constitutional foundations of Economic and Monetary Union EMU membership and related instruments Constitutional obstacles to EMU integration Constitutional rules and or practice on implementing EMU related law and The resulting relationship between EMU related law and

national law Offering a comprehensive and detailed assessment of the legal and constitutional developments concerning the Economic and Monetary Union since the Treaty of Maastricht this book provides not only a study of legal EMU related measures and reforms at the EU level but most importantly sheds light on their perception in the EU Member States The Fifth International Congress on Accounting, 1938 Various, 2020-09-04 This book first published in 1986 collects together the papers presented at the Fifth International Congress on Accounting in 1938 Cutting edge research at the time these analyses now form an integral part of the history of accounting Manuale di finanza per manager non finanziari Luigi Lombardi, Maria Pennica, 2013-01-09T00:00:00+01:00 1065 94 **Publications** Italy. Ministero del tesoro,1919 Atti Florence (Italy). Consiglio communale, 1885 Lezioni de scienza della finanze Francesco Saverio Nitti,1900 Principi contabili internazionali e risultati economici delle quotate italiane. L'impatto della transizione Michela Cordazzo,2009-06-11T00:00:00+02:00 365 640 Truthfulness or trib-truthfulness of financial reporting? A Historical Analysis Maria Silvia Avi,2025-02-05 Atti parlamentari Italy. Parlamento, 1870 La revisione legale. Tecniche e procedure Riccardo Bauer, 2015 Il bilancio delle società ,1990 Rivista italiana di ragioneria ,1910 Ragioni per il Banco dello Spirito Santo col magnifico Gasparre Starace olim suo cassiero. Da esaminarsi nella G.C. della Vicaria Criminale, etc Banco dello Spirito Santo (Naples, Italy),1746 Il manuale delle Srl Mario Sergio Ghisoni, 2006

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