

NOME \_\_\_\_\_ COGNOME \_\_\_\_\_ MATRICOLA \_\_\_\_\_

La situazione contabile della Crossfire s.p.a., al 9/8/2021, presenta i seguenti valori:

<i>Crediti diversi</i>	<i>50.000</i>
<i>Sconti attivi</i>	<i>10.000</i>
<i>Fitti passivi</i>	<i>5.000</i>
<i>Insussistenze attive</i>	<i>5.000</i>
<i>Merci c/vendite</i>	<i>97.500</i>
<i>Prodotti c/acquisti</i>	<i>81.000</i>
<i>Resi su acquisti</i>	<i>1.500</i>
<i>Fondo amm.to Macchinario</i>	<i>10.000</i>
<i>Attrezzature</i>	<i>83.000</i>
<i>Fondo svalutazione crediti</i>	<i>18.000</i>
<i>Insussistenze passive</i>	<i>13.000</i>
<i>Banca</i>	<i>230.000</i>
<i>Interessi passivi</i>	<i>15.000</i>
<i>Macchinario</i>	<i>25.000</i>
<i>Capitale sociale</i>	<i>250.000</i>
<i>Mutui passivi</i>	<i>110.000</i>

Vengono svolte, tra le altre, le seguenti operazioni: (*l'IVA è del 20% su ogni operazione*):

1. 1/9 Acquistate merci per 35.000 € + IVA. Il pagamento del debito avviene per due terzi con bonifico bancario e il resto con una cambiale a tre mesi, sapendo che sulle merci viene concesso dal fornitore uno sconto del 4%.
2. 6/9 Venduti prodotti per 197.000 € + IVA. Al momento della consegna, a seguito di un difetto di fabbrica, viene effettuato un reso sui prodotti venduti per un totale di 10.000 € + IVA. L'incasso del credito avviene tramite bonifico bancario.
3. 9/9 Si acquista un fabbricato industriale per 110.000 €. Le imposte di registro, ipotecarie e catastali sono pari a 13.000 €. Il compenso spettante al notaio è pari a 3.000 € + IVA, e gli oneri accessori da esso sostenuti sono di 1.000 €; il pagamento dei debiti avviene tramite bonifico bancario.
4. 20/9 Il macchinario viene ceduto a 13.500 € + IVA. L'incasso avviene tramite bonifico bancario.
5. 29/9 Liquidate le retribuzioni spettanti al personale per 25.000 €. Ai lavoratori competono assegni per il nucleo familiare e indennità di malattia per 3.000 €. Gli oneri sociali a carico dell'impresa ammontano a 3.000 €. Le ritenute sociali a carico dei lavoratori sono pari a 1.200 € e le ritenute fiscali ammontano a 1.000 €. Il tutto viene regolato con bonifico bancario.
6. 30/9 Liquidata e pagata l'IVA di settembre.

7. 1/12 Gli effetti in scadenza relativi all'acquisto del 1/9 sono regolarmente pagati con bonifico bancario.
8. 22/12 Si stipula un contratto di affitto di un fabbricato. Alla stessa data viene pagata la rata annuale di 20.000 €, tramite bonifico bancario.

Al 31/12, l'impresa presenta inoltre le seguenti scritture di assestamento:

1. Le attrezzature vengono ammortizzate del 10% del loro valore.
2. Il fondo svalutazione crediti viene incrementato di 3.000 €.
3. La società paga il 17/2 di ogni anno, interessi passivi posticipati sul mutuo, al tasso del 5%.
4. Si integrano spese di consulenza per 5.000 €, sostenute durante l'anno, per le quali non è ancora stata ricevuta la relativa fattura.
5. Si rileva il risconto del fitto pagato per il fabbricato in data 22/12.

***Il candidato proceda alla redazione della situazione contabile a sezioni contrapposte, calcolando i totali delle due sezioni.***

***Successivamente provveda alla registrazione in Partita Doppia delle scritture di esercizio e delle scritture di assestamento.***

***Infine, inserisca negli appositi mastri i conti esaminati e proceda alla formazione del bilancio d'esercizio, iscrivendo l'utile realizzato o la perdita subita in partita doppia.***

NOME \_\_\_\_\_ COGNOME \_\_\_\_\_ MATRICOLA \_\_\_\_\_

**1. SITUAZIONE CONTABILE A SEZIONI CONTRAPPOSTE**

<b>DESCRIZIONE DEI CONTI</b>	<b>DARE</b>	<b>AVERE</b>
<b>TOTALE</b>		

**2. SCRITTURE IN PARTITA DOPPIA**

<b>DATA</b>	<b>DESCRIZIONE DEI CONTI</b>	<b>DARE</b>	<b>AVERE</b>

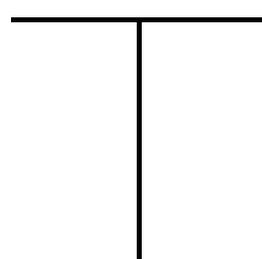
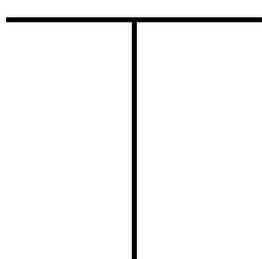
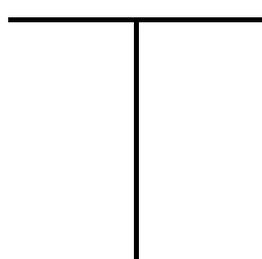
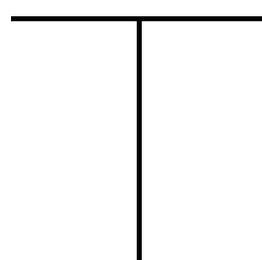
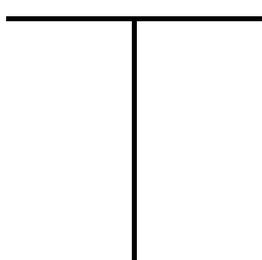
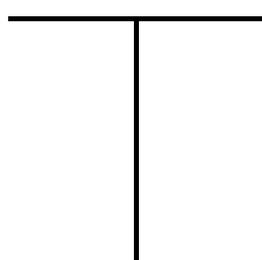
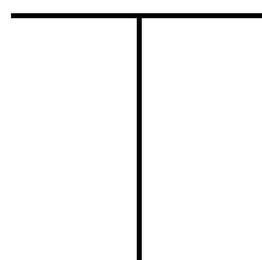
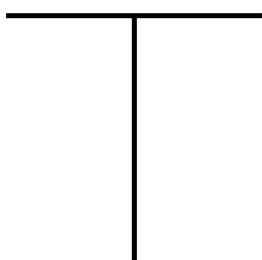
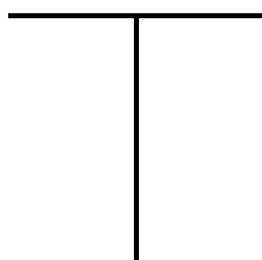
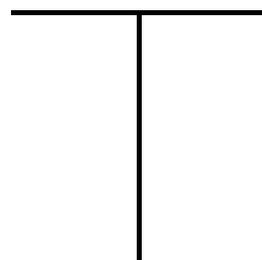
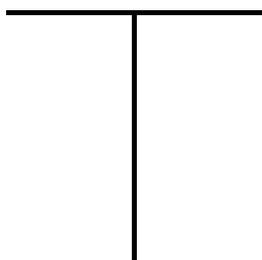
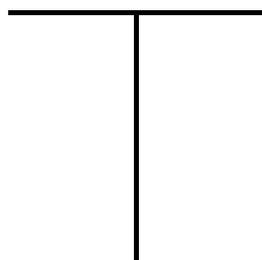
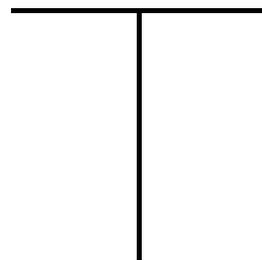
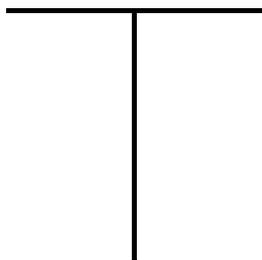
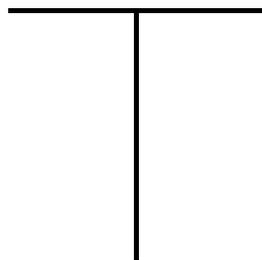
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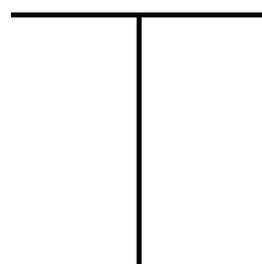
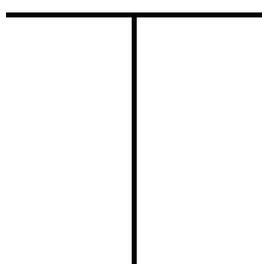
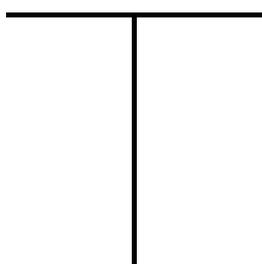
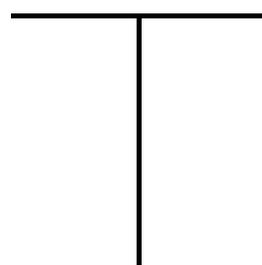
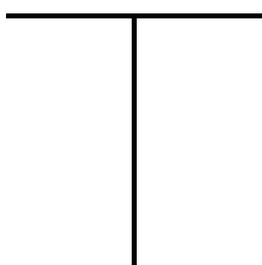
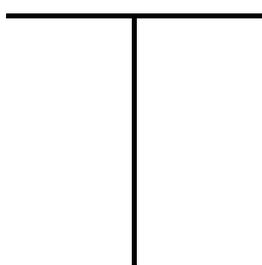
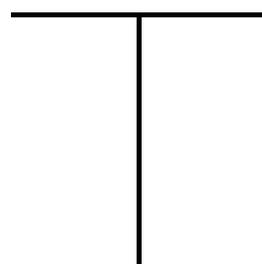
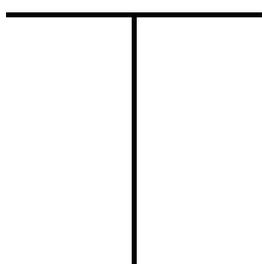
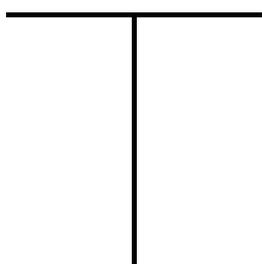
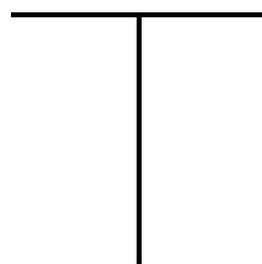
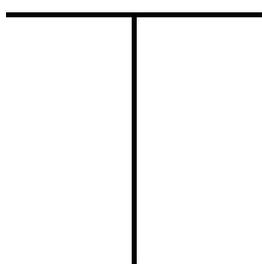
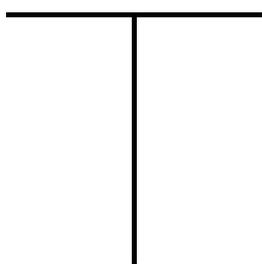
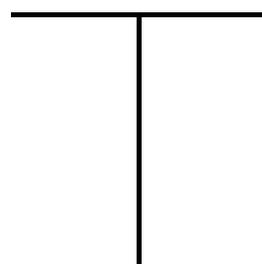
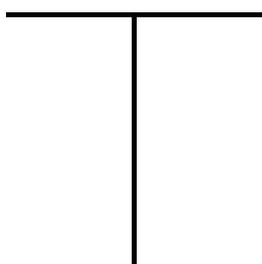
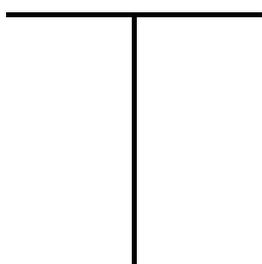
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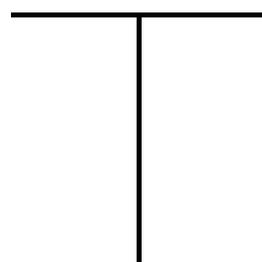
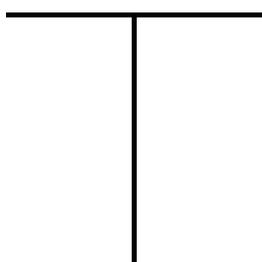
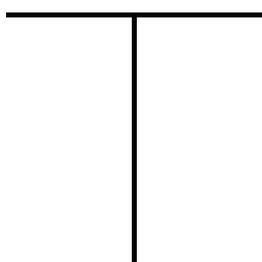
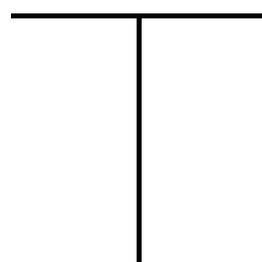
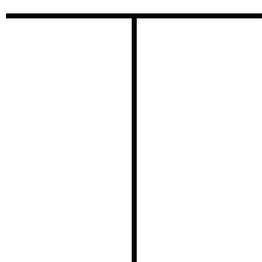
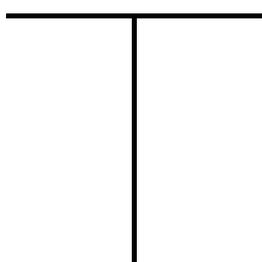
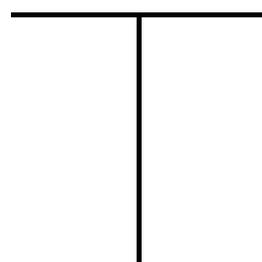
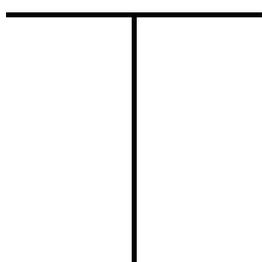
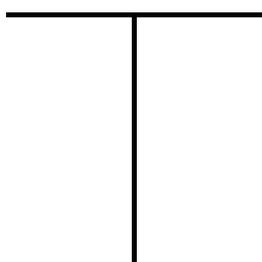
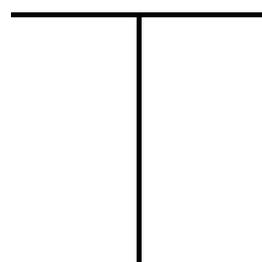
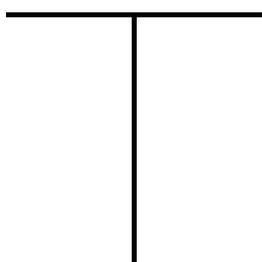
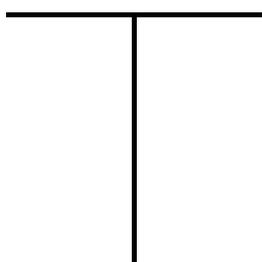
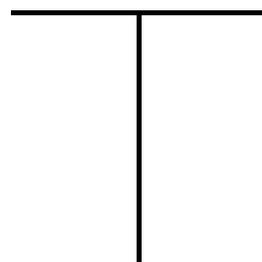
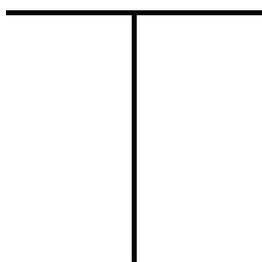
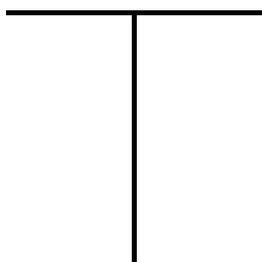
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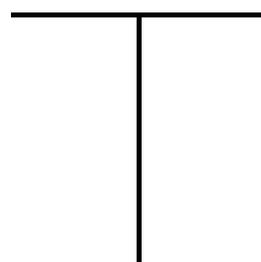
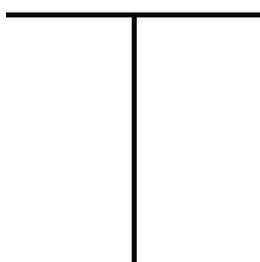
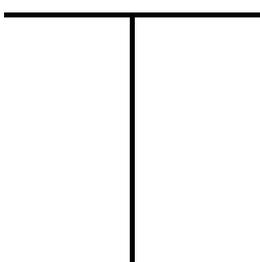
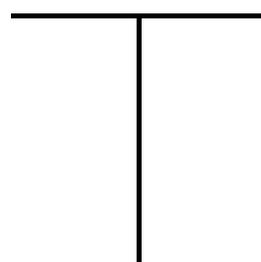
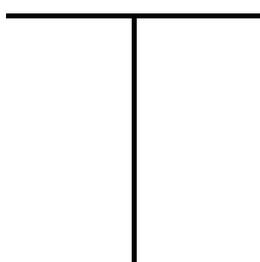
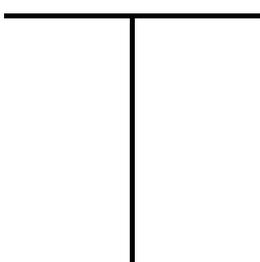
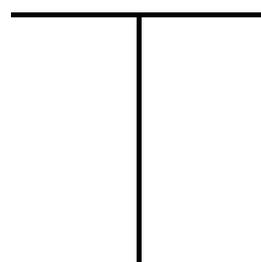
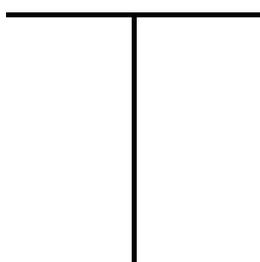
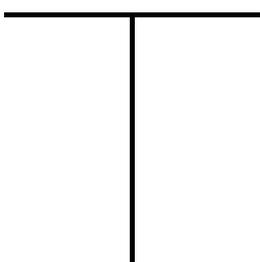
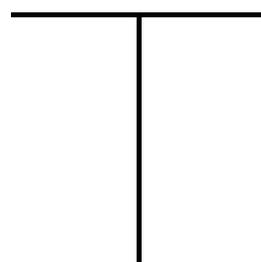
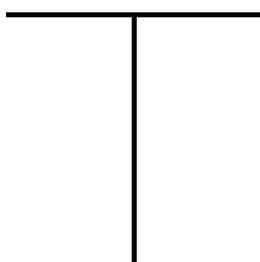
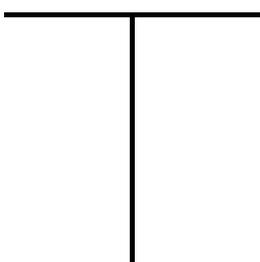
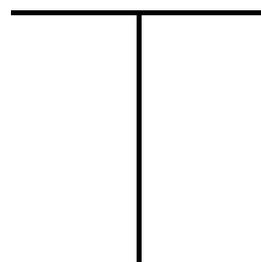
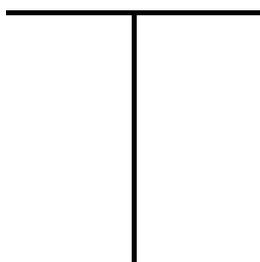
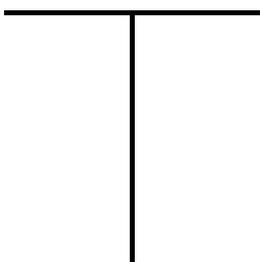
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**3. LIBRO MASTRO**









NOME \_\_\_\_\_ COGNOME \_\_\_\_\_ MATRICOLA \_\_\_\_\_

**4. PROSPETTI DI BILANCIO**

**CONTO ECONOMICO**

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**STATO PATRIMONIALE**

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NOME \_\_\_\_\_ COGNOME \_\_\_\_\_ MATRICOLA \_\_\_\_\_

**5. SCRITTURA IN PARTITA DOPPIA DEL RISULTATO ECONOMICO D'ESERCIZIO**

<b>Descrizione conti</b>	<b>DARE</b>	<b>AVERE</b>