

NOME _____ COGNOME _____ MATRICOLA _____

La situazione contabile di una s.p.a., al 30/4/2019, presenta i seguenti valori (in ordine alfabetico):

<i>Attrezzature</i>	<i>30.000</i>
<i>Banca</i>	<i>90.000</i>
<i>Capitale sociale</i>	<i>100.000</i>
<i>Crediti diversi</i>	<i>40.000</i>
<i>Fitti passivi</i>	<i>5.000</i>
<i>Fondo amm.to Macchinario</i>	<i>5.000</i>
<i>Fondo svalutazione crediti</i>	<i>15.000</i>
<i>Insussistenze passive</i>	<i>10.000</i>
<i>Interessi passivi</i>	<i>1.000</i>
<i>Macchinario</i>	<i>10.000</i>
<i>Merci c/vendite</i>	<i>50.000</i>
<i>Mutui passivi</i>	<i>50.000</i>
<i>Prodotti c/acquisti</i>	<i>30.000</i>
<i>Resi su acquisti</i>	<i>3.000</i>
<i>Sconti attivi</i>	<i>13.000</i>
<i>TFR</i>	<i>20.000</i>

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

1. 1/5 Acquistate merci per 20.000 € + IVA, sulle quali viene concesso uno sconto del 4%. Il pagamento del debito avviene per due terzi con bonifico bancario e il resto con una cambiale a tre mesi.
2. 6/5 Venduti prodotti per 100.000 € + 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. 9/5 Si acquista un terreno agricolo per 90.000 €. Le imposte di registro, ipotecarie e catastali sono pari a 14.000 €. Il compenso spettante al notaio è pari a 7.000 € + IVA, e gli oneri accessori sostenuti dallo stesso sono di 2.500 €; il pagamento dei debiti avviene tramite bonifico bancario.
4. 20/5 Il macchinario viene ceduto a 3.500 € + IVA. L'incasso avviene tramite bonifico bancario.
5. 29/5 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 €.
6. 31/5 Liquidata e pagata l'IVA di maggio.

7. 1/8 Gli effetti in scadenza relativi all'acquisto del 1/5 sono regolarmente pagati con bonifico bancario.
8. 12/10 Si stipula un contratto di affitto di un fabbricato. Alla stessa data viene pagata la rata annuale di 10.000 € tramite bonifico bancario.

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

1. Le attrezzature vengono ammortizzate del 20%.
2. Il fondo svalutazione crediti viene portato a 20.000 €.
3. La società paga il 26/4 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 12/10.

Il candidato proceda alla redazione della situazione contabile a sezioni contrapposte. Successivamente provveda alla registrazione in Partita Doppia delle scritture di esercizio e delle scritture di assestamento. Infine, inserisca negli appositi mastrini 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

DARE

AVERE

2. SCRITTURE IN PARTITA DOPPIA

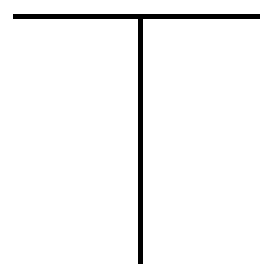
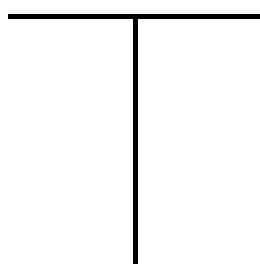
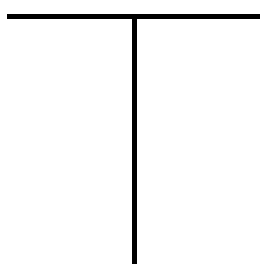
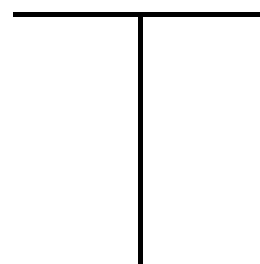
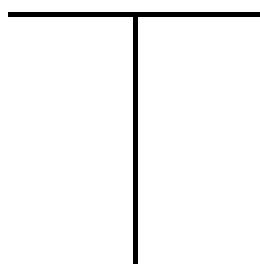
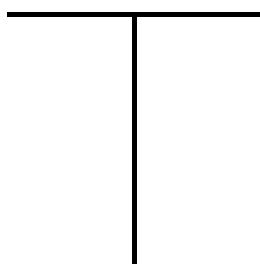
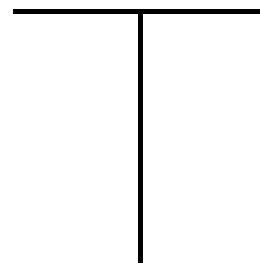
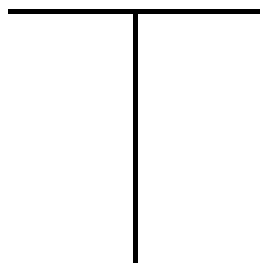
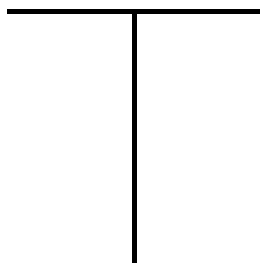
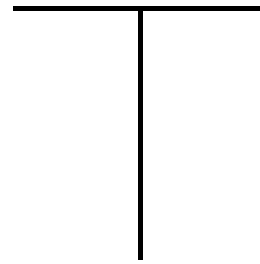
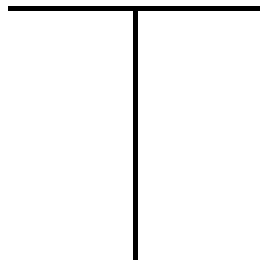
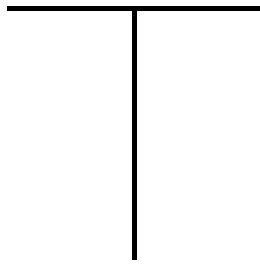
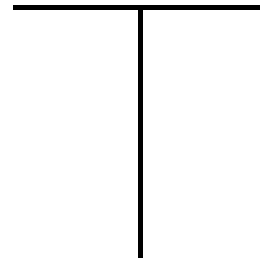
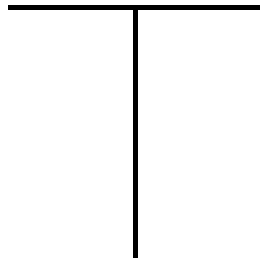
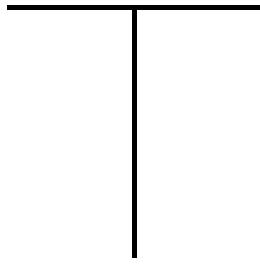
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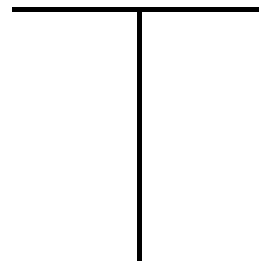
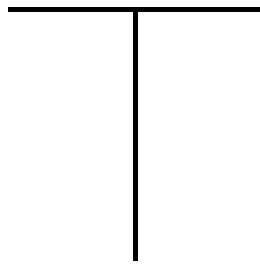
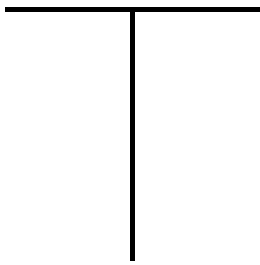
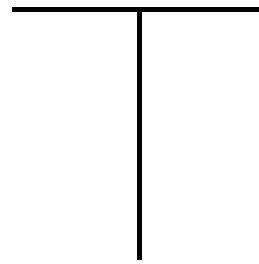
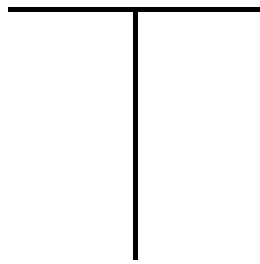
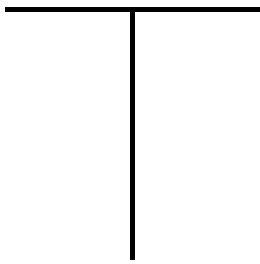
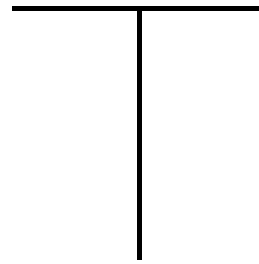
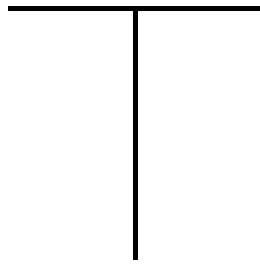
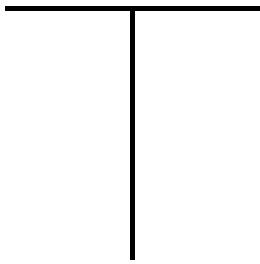
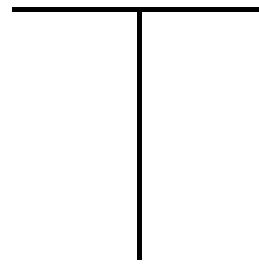
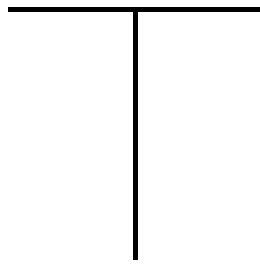
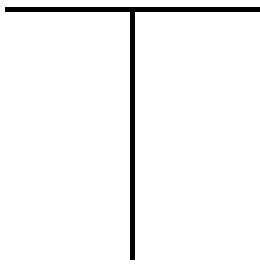
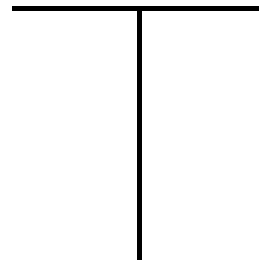
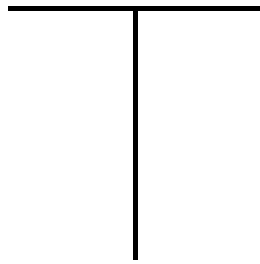
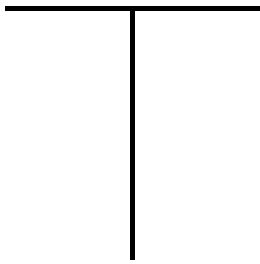
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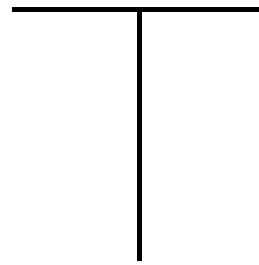
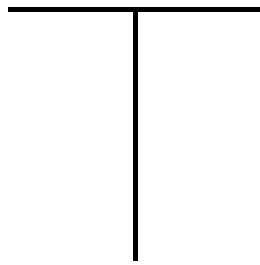
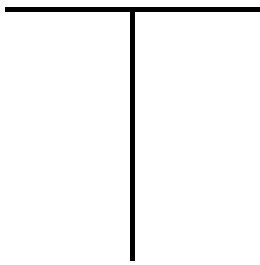
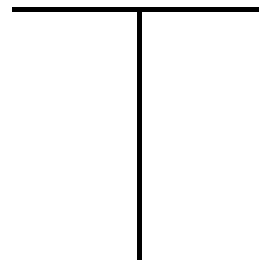
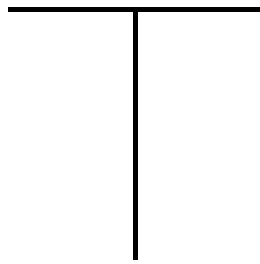
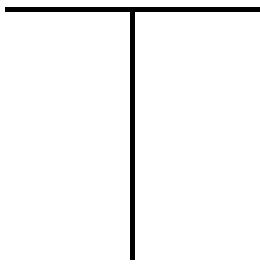
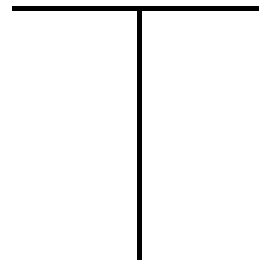
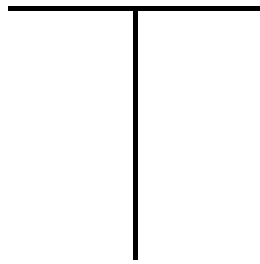
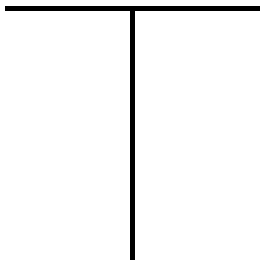
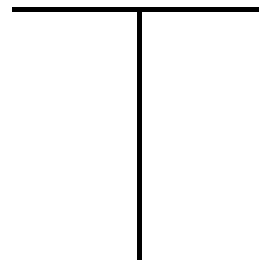
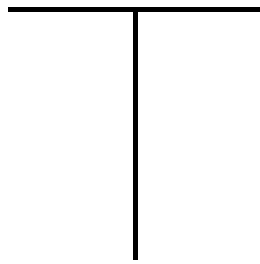
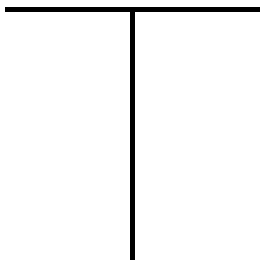
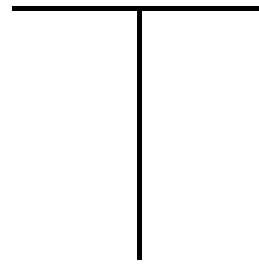
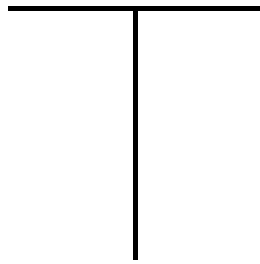
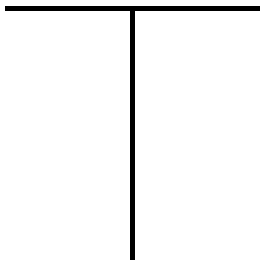
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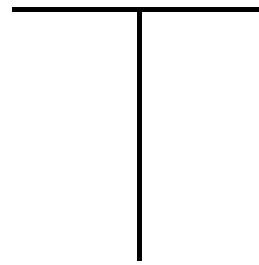
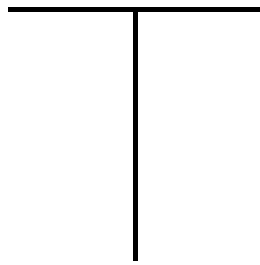
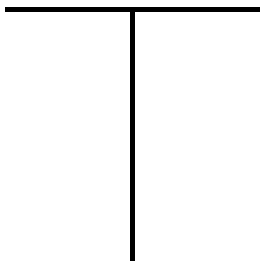
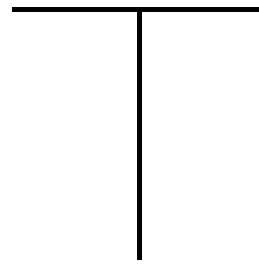
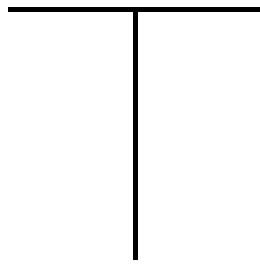
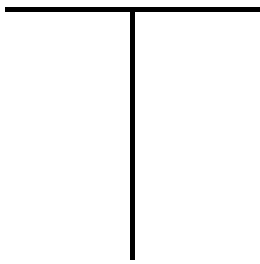
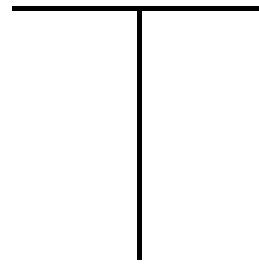
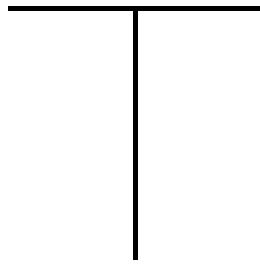
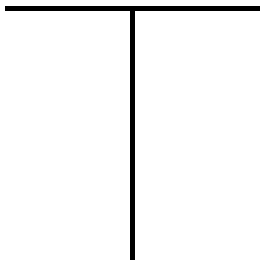
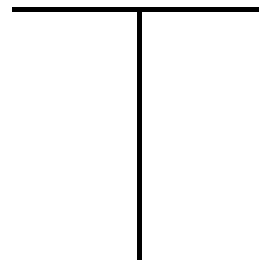
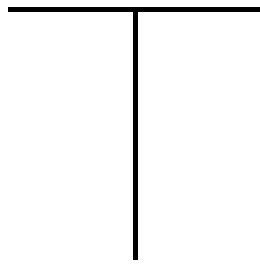
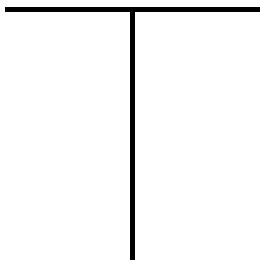
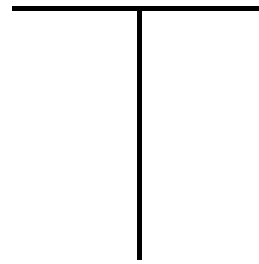
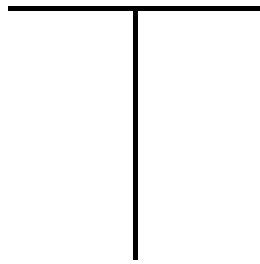
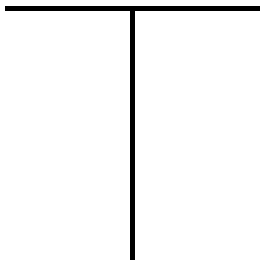
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3. LIBRO MASTRO









NOME _____ COGNOME _____ MATRICOLA _____

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

Descrizione conti	DARE	AVERE