

NOME _____ COGNOME _____ MATRICOLA _____

La situazione contabile della SOGEFROST spa, al 28/8/2021, 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 15.000 € + 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 12%.
2. 6/9 Venduti prodotti per 210.000 € + IVA. Al momento della consegna, a seguito di un difetto di fabbrica, viene effettuato un reso sui prodotti venduti per un totale di 8.000 € + IVA. L'incasso del credito avviene tramite bonifico bancario.
3. 9/9 Si acquista un fabbricato industriale per 120.000 €. 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 18.500 € + 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 €.
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 30.000 € tramite bonifico bancario.

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

1. Le attrezzature vengono ammortizzate del 20% del loro valore.
2. Il fondo svalutazione crediti viene incrementato di 6.000 €.
3. La società paga il 4/3 di ogni anno, interessi passivi posticipati sul mutuo, al tasso del 3%.
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 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

Descrizione dei conti	DARE	AVERE
TOTALE		

2. SCRITTURE IN PARTITA DOPPIA

Data	Descrizione dei conti	DARE	AVERE

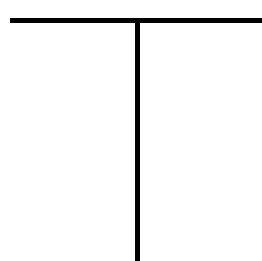
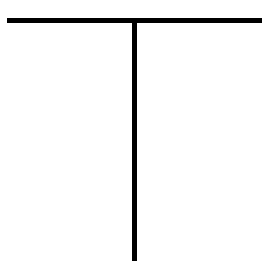
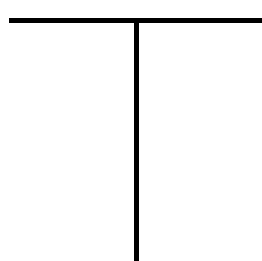
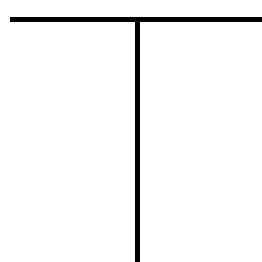
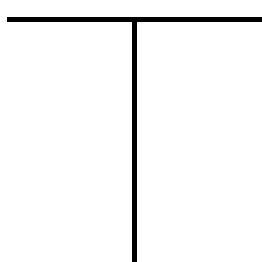
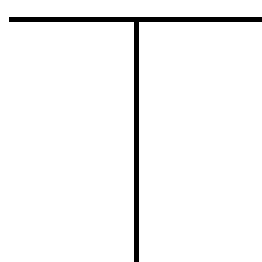
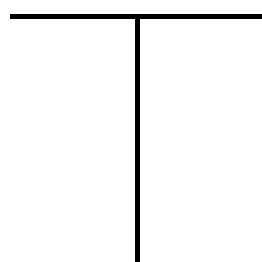
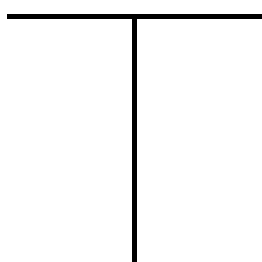
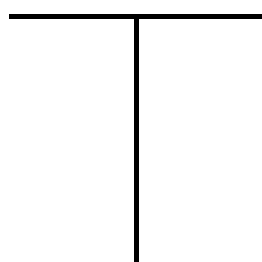
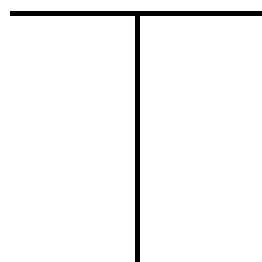
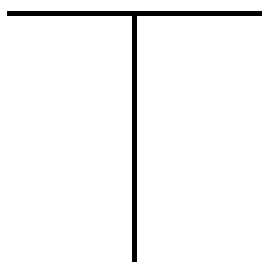
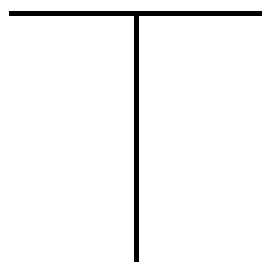
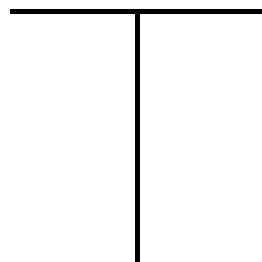
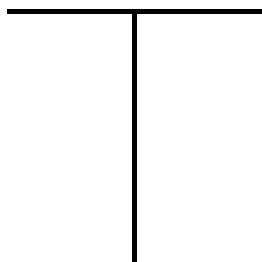
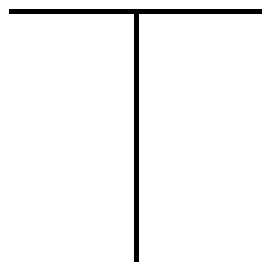
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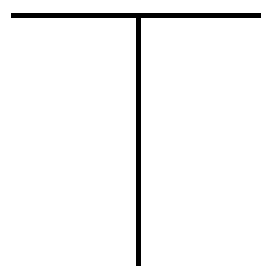
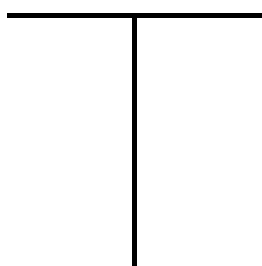
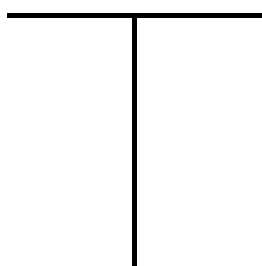
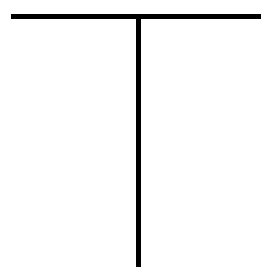
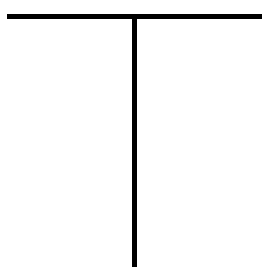
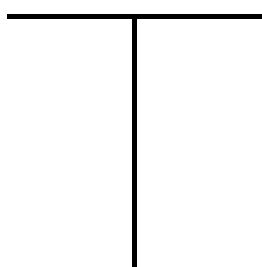
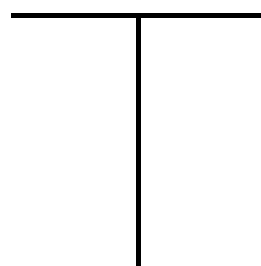
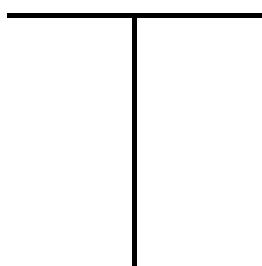
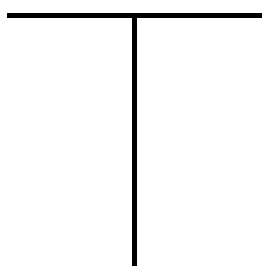
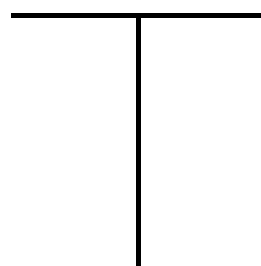
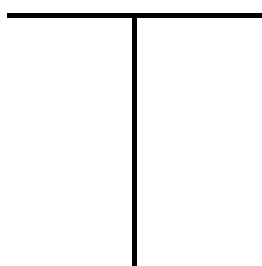
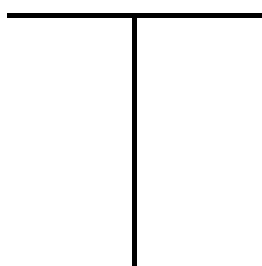
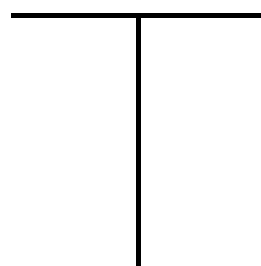
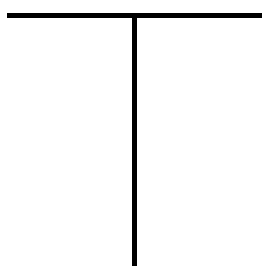
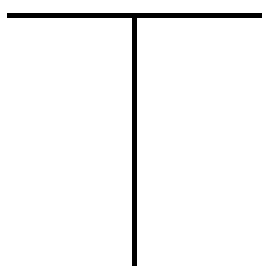
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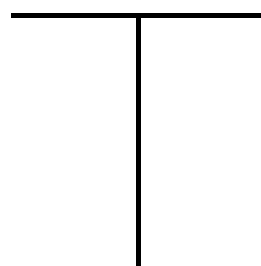
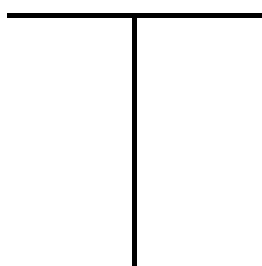
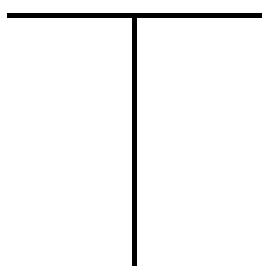
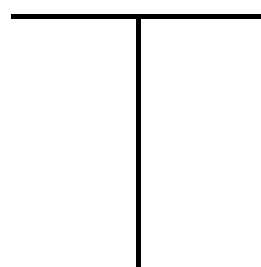
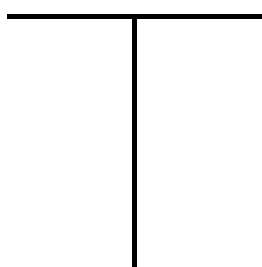
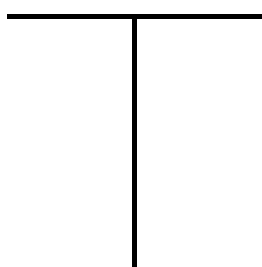
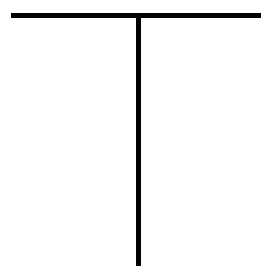
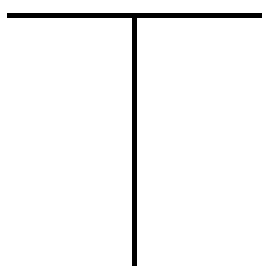
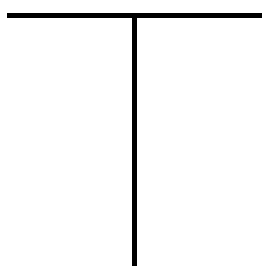
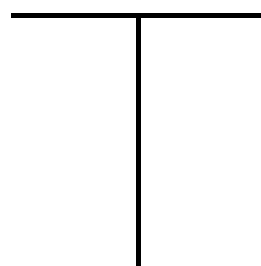
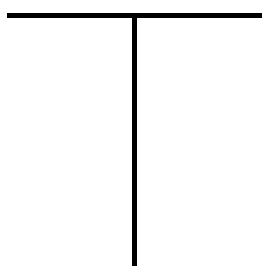
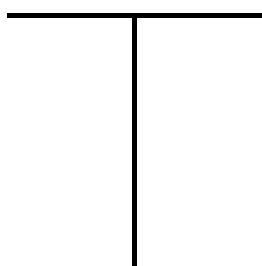
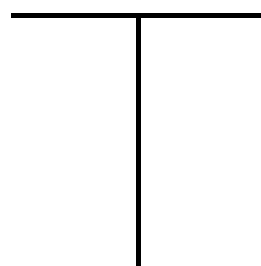
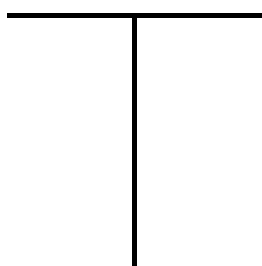
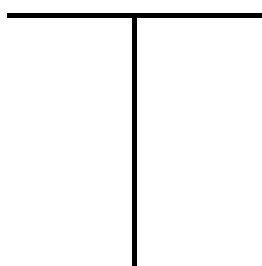
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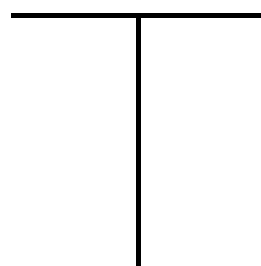
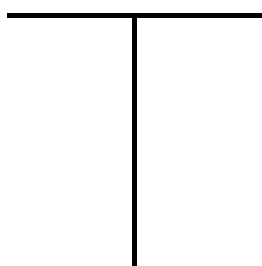
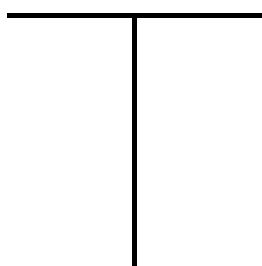
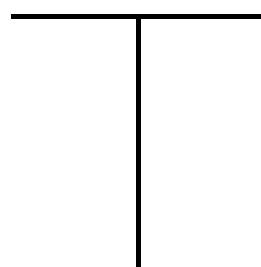
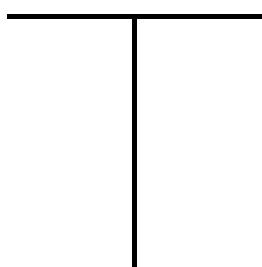
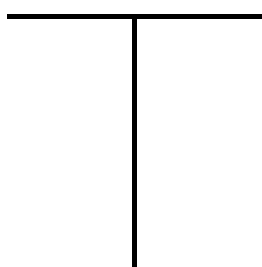
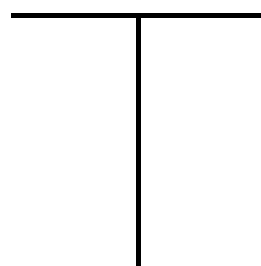
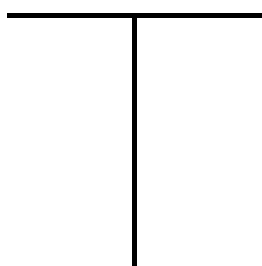
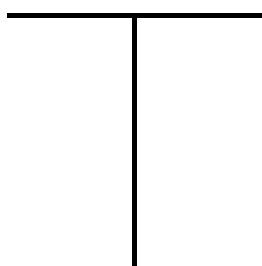
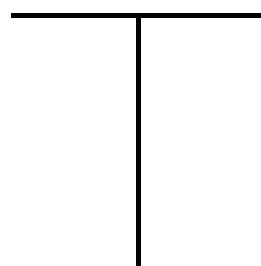
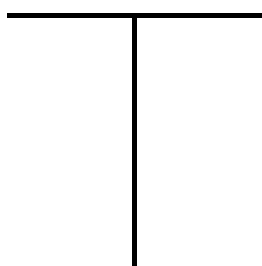
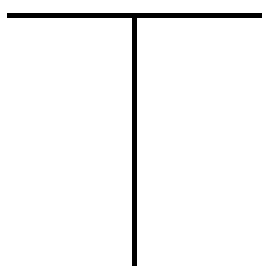
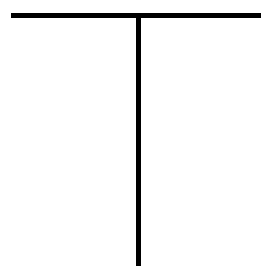
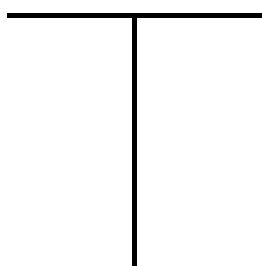
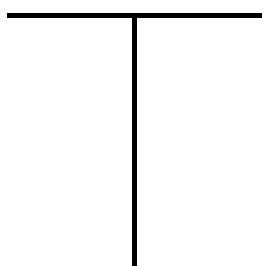
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3. LIBRO MASTRO









NOME _____ **COGNOME** _____ **MATRICOLA** _____

4. PROSPETTI DI BILANCIO

STATO PATRIMONIALE	
CONTO ECONOMICO	

NOME _____ COGNOME _____ MATRICOLA _____

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

Descrizione conti	DARE	AVERE