

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

La situazione contabile di una s.p.a., al 31/1/2019, presenta i seguenti valori (in ordine alfabetico):

<i>Attrezzature</i>	<i>40.000</i>
<i>Banca</i>	<i>180.000</i>
<i>Capitale sociale</i>	<i>200.000</i>
<i>Crediti diversi</i>	<i>50.000</i>
<i>Fitti passivi</i>	<i>11.000</i>
<i>Fondo amm.to Macchinario</i>	<i>20.000</i>
<i>Fondo TFR</i>	<i>25.000</i>
<i>Insussistenze passive</i>	<i>5.000</i>
<i>Interessi passivi</i>	<i>6.000</i>
<i>Macchinario</i>	<i>50.000</i>
<i>Merci c/vendite</i>	<i>70.000</i>
<i>Mutui passivi</i>	<i>50.000</i>
<i>Prodotti c/acquisti</i>	<i>60.000</i>
<i>Resi su acquisti</i>	<i>5.000</i>
<i>Sconti attivi</i>	<i>12.000</i>
<i>Sopravvenienze attive</i>	<i>20.000</i>

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

1. 1/2 Acquistate merci per 30.000 € + IVA, sulle quali viene concesso uno sconto del 2%. Il pagamento del debito avviene per un terzo con bonifico bancario e il resto con una cambiale a 2 mesi.
2. 18/2 Vendute merci per 180.000 € + IVA. Al momento della riscossione, che avviene tramite bonifico bancario, viene concesso uno sconto fuori fattura del 4%.
3. 22/2 Si acquista un fabbricato industriale per 150.000 €. Le imposte di registro, ipotecarie e catastali sono pari a 18.000 €. Il compenso spettante al notaio è pari a 9.000 € + IVA, e gli oneri accessori sostenuti dallo stesso sono di 2.000 €; il pagamento dei debiti avviene tramite bonifico bancario.
4. 24/2 Il macchinario viene ceduto a 25.000 € + IVA. L'incasso avviene tramite bonifico bancario.
5. 26/2 Liquidate le retribuzioni spettanti al personale per 30.000 €. Ai lavoratori competono assegni per il nucleo familiare e indennità di malattia per 6.000 €. Gli oneri sociali a carico dell'impresa ammontano a 8.000 €. Le ritenute sociali a carico dei lavoratori sono pari a 1.500 € e le ritenute fiscali ammontano a 2.000 €.
6. 28/2 Liquidata e pagata l'IVA di febbraio.
7. 1/4 Gli effetti in scadenza relativi all'acquisto dell'1/2 sono regolarmente pagati con bonifico bancario.

8. 15/4 Si stipula un contratto di affitto di un capannone industriale. Alla stessa data viene pagata la rata annuale di 25.000 € tramite bonifico bancario.

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

1. Le attrezzature vengono ammortizzate del 10%.
2. Il fondo TFR viene portato a 35.000 €.
3. La società paga il 12/4 di ogni anno, interessi passivi posticipati sul mutuo, al tasso del 5%.
4. Si integrano spese di consulenza per 7.000 €, 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 capannone industriale in data 15/4.

***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 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**

**DARE**

**AVERE**

**2. SCRITTURE IN PARTITA DOPPIA**

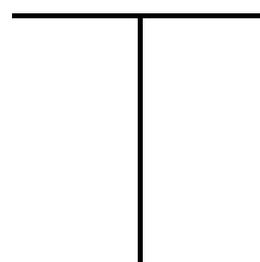
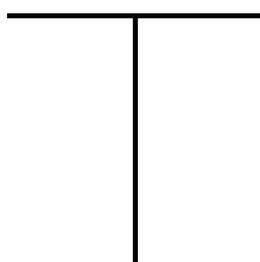
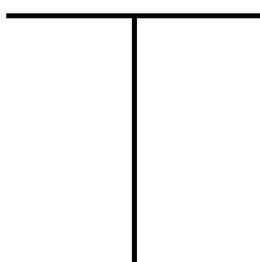
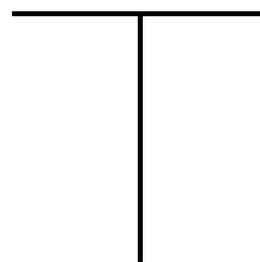
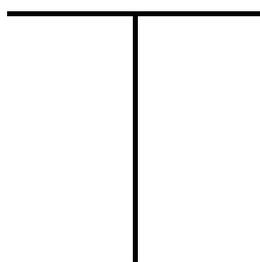
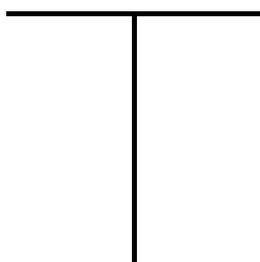
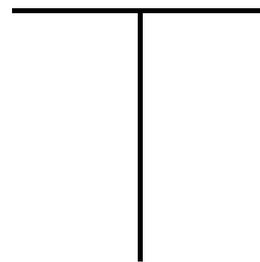
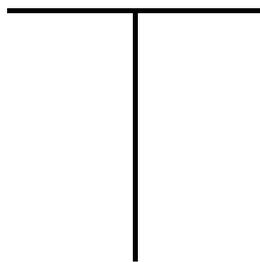
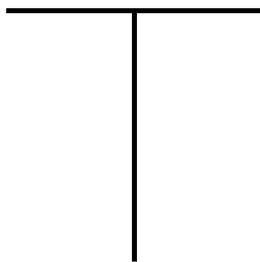
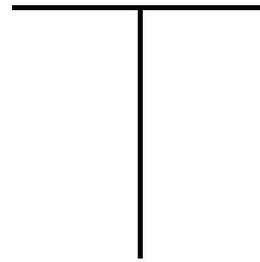
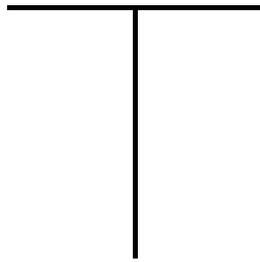
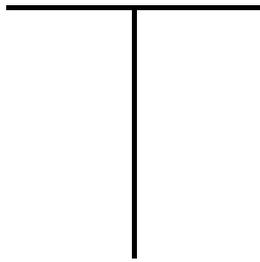
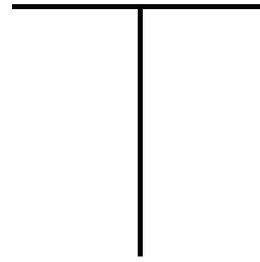
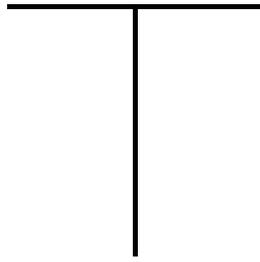
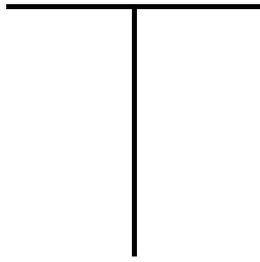
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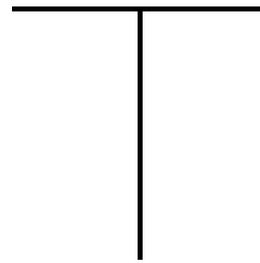
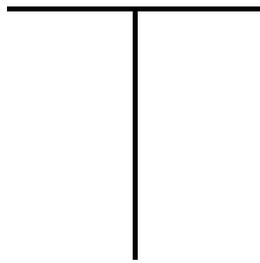
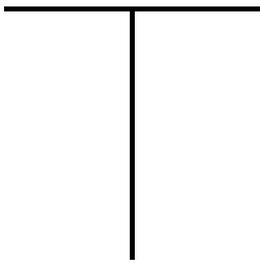
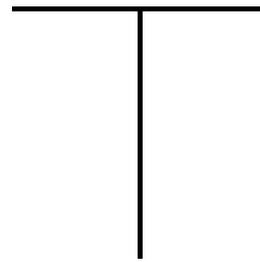
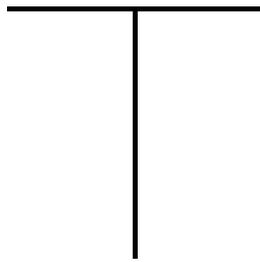
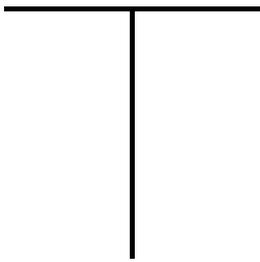
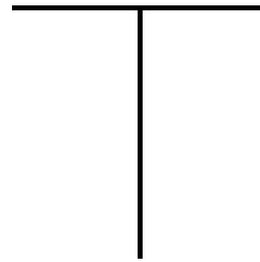
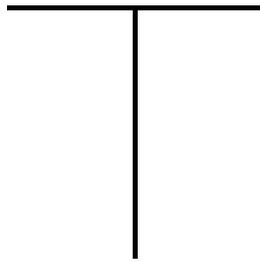
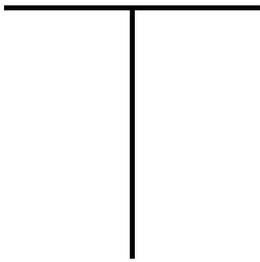
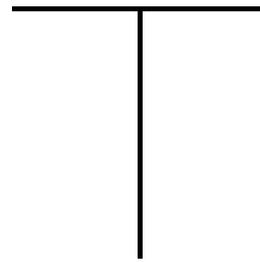
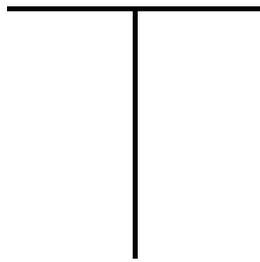
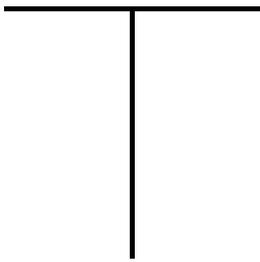
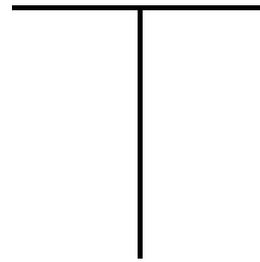
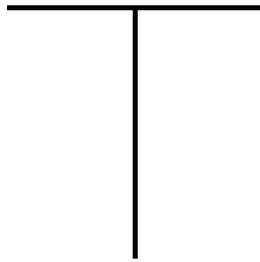
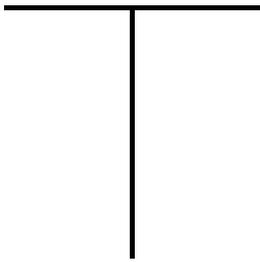
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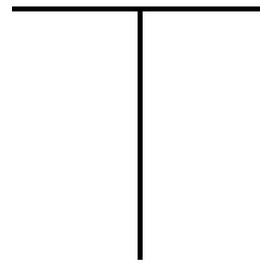
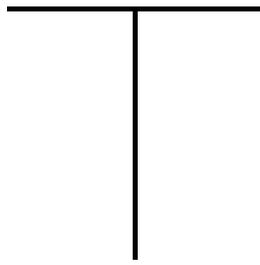
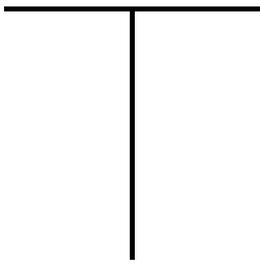
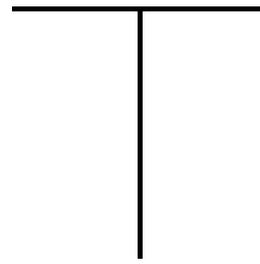
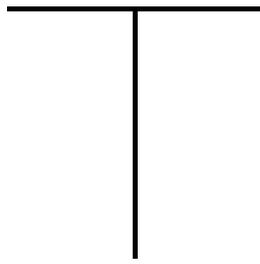
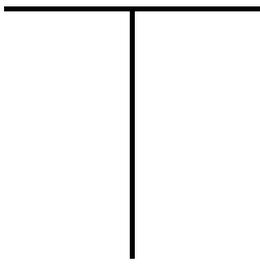
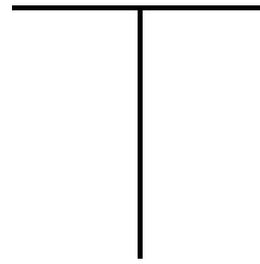
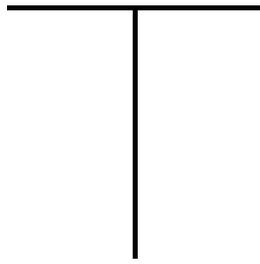
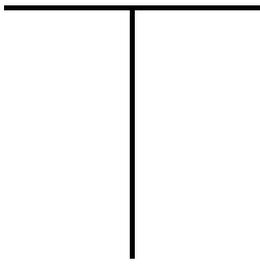
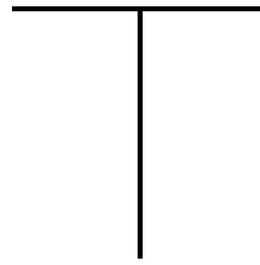
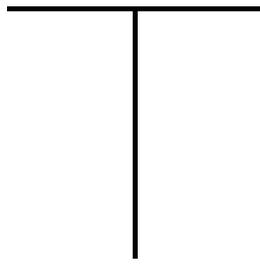
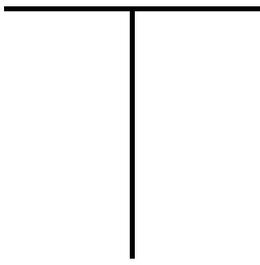
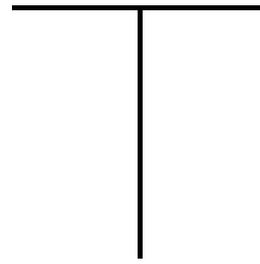
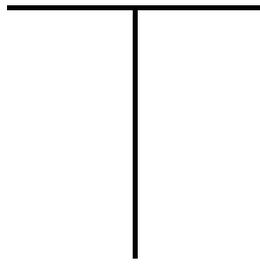
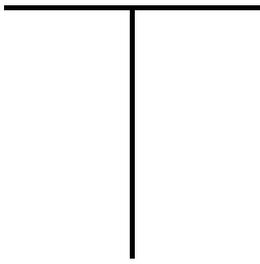
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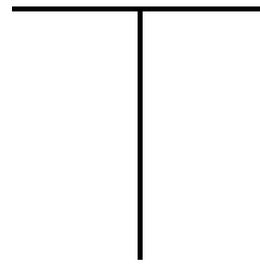
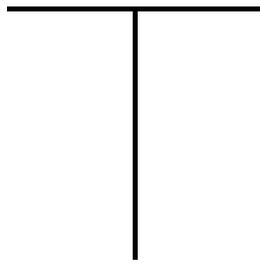
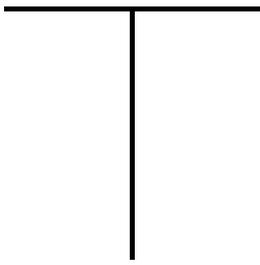
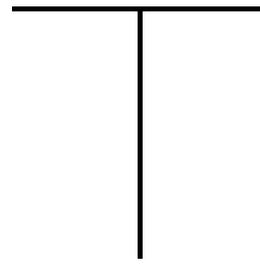
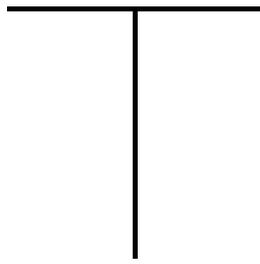
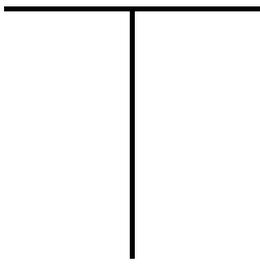
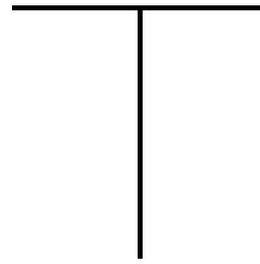
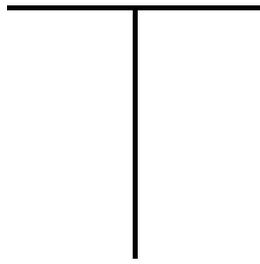
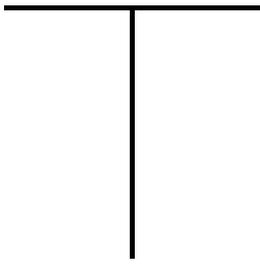
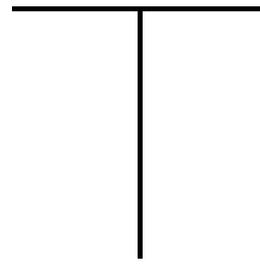
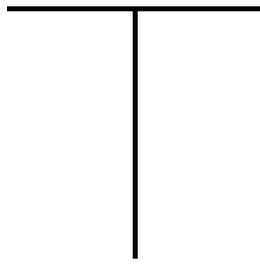
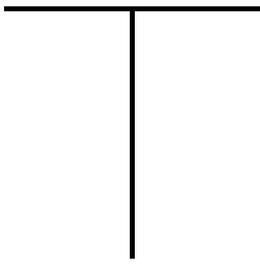
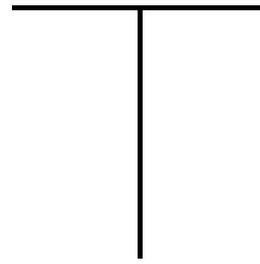
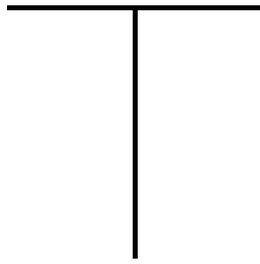
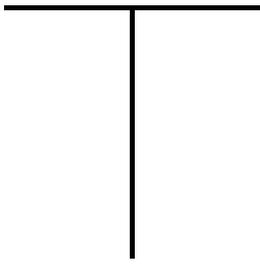
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**3. LIBRO MASTRO**











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

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

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