

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

La situazione contabile della CHECK spa, al 4/4/2020, presenta i seguenti valori:

Banca	160.000
Fitti passivi	7.000
Resi su acquisti	1.500
Fondo amm.to Macchinario	10.000
Attrezzature	60.000
Crediti diversi	26.000
Fondo svalutazione crediti	14.000
Insussistenze passive	10.000
Interessi passivi	4.000
Macchinario	25.000
Capitale sociale	180.000
Mutui passivi	70.000
Prodotti c/acquisti	45.000
Merci c/vendite	80.500
Sconti attivi	6.000
TFR	25.000

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

1. 1/5 Acquistate merci per 40.000 € + 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 2%.
2. 6/5 Venduti prodotti per 170.000 € + IVA. Al momento della consegna, a seguito di un difetto di fabbrica, viene effettuato un reso sui prodotti venduti per un totale di 4.000 € + IVA. L'incasso del credito avviene tramite bonifico bancario.
3. 9/5 Si acquista un fabbricato industriale per 120.000 €. Le imposte di registro, ipotecarie e catastali sono pari a 10.000 €. Il compenso spettante al notaio è pari a 5.000 € + IVA, e gli oneri accessori da esso sostenuti sono di 700 €; il pagamento avviene tramite bonifico bancario.
4. 20/5 Il macchinario viene ceduto a 18.500 € + 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. 27/11 Si stipula un contratto di affitto di un fabbricato. Alla stessa data viene pagata la rata annuale di 17.000 € tramite bonifico bancario.

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

1. Le attrezzature vengono ammortizzate del 10% del loro valore.
2. Il fondo svalutazione crediti viene incrementato di 6.000 €.
3. La società paga il 12/1 di ogni anno, interessi passivi posticipati sul mutuo, al tasso del 3%.
4. Si integrano spese di consulenza per 3.000 €, 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 27/11.

***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 le rilevazioni contabili 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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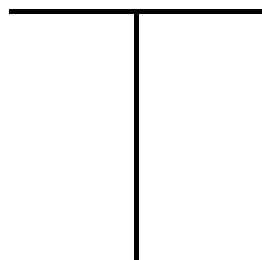
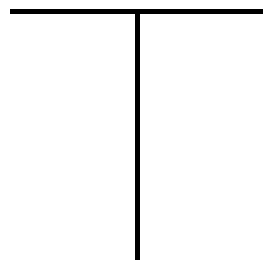
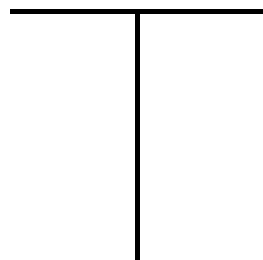
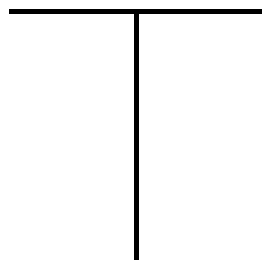
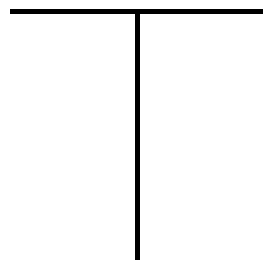
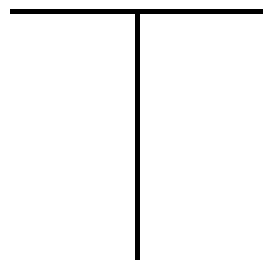
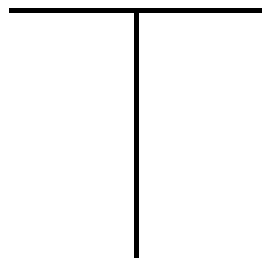
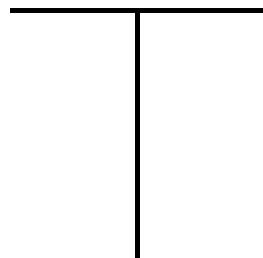
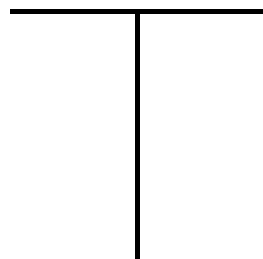
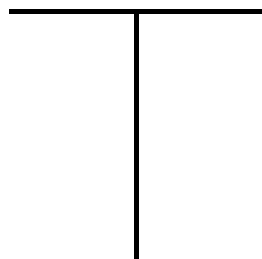
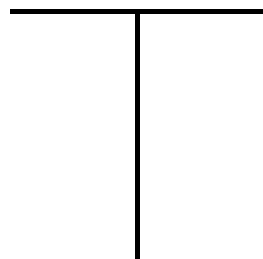
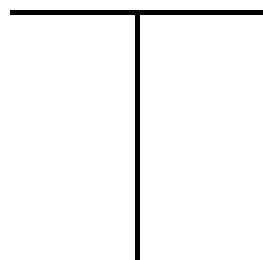
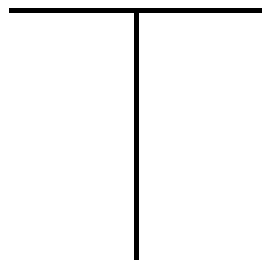
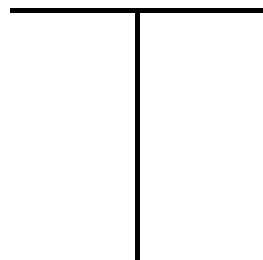
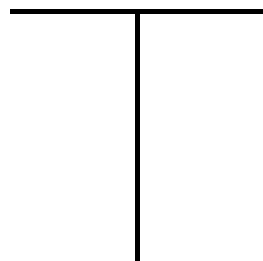
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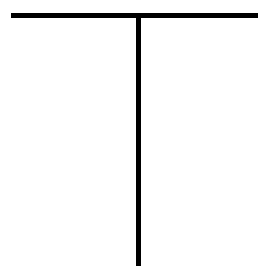
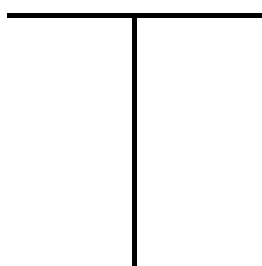
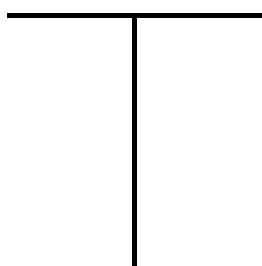
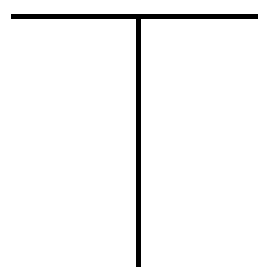
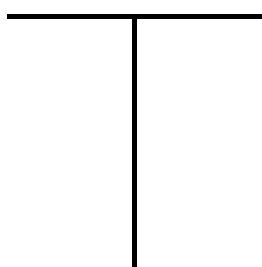
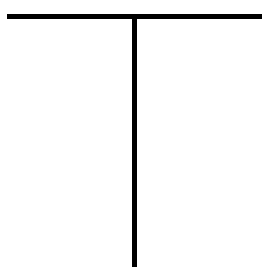
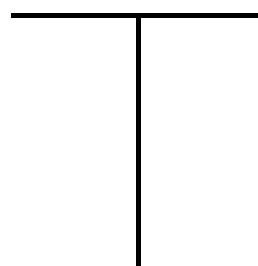
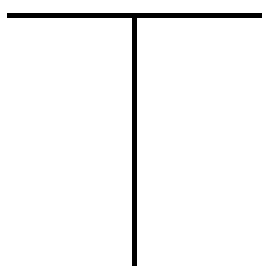
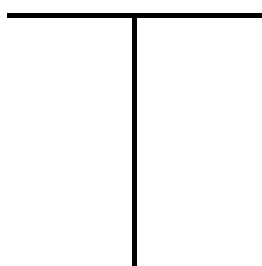
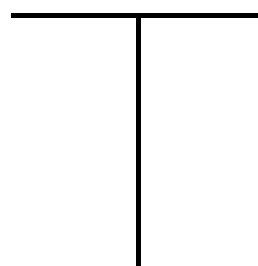
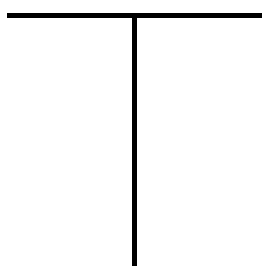
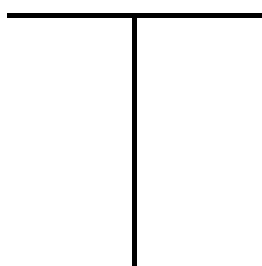
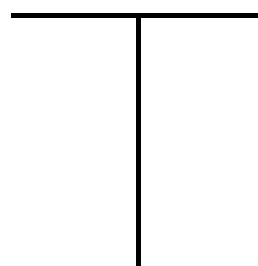
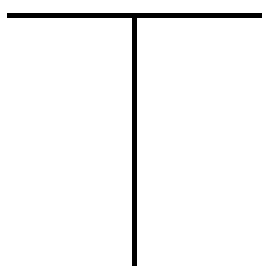
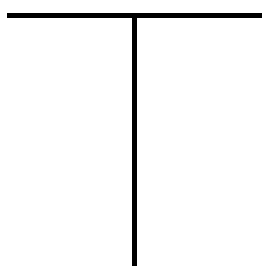
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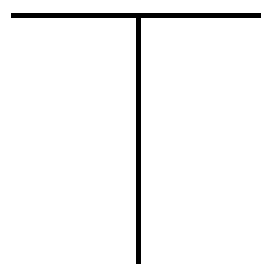
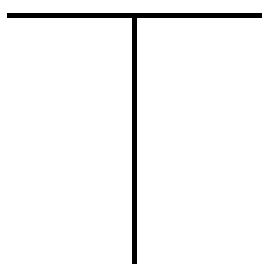
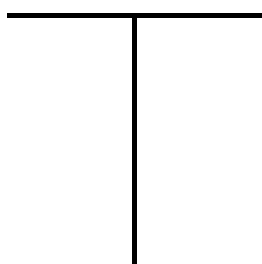
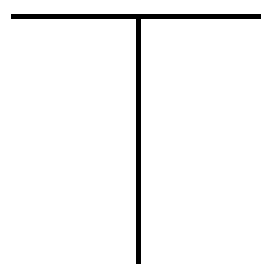
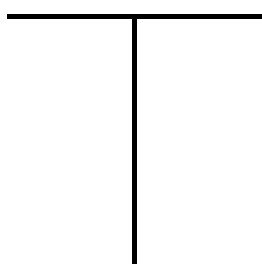
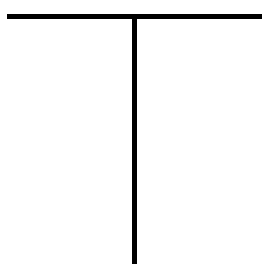
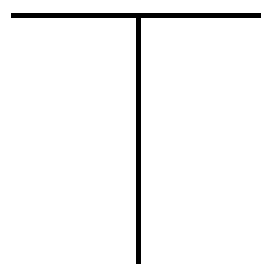
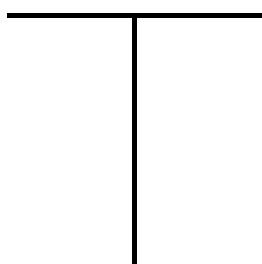
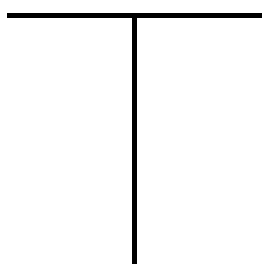
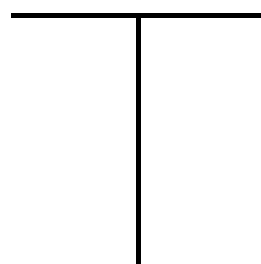
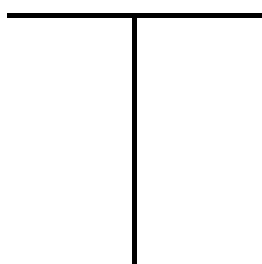
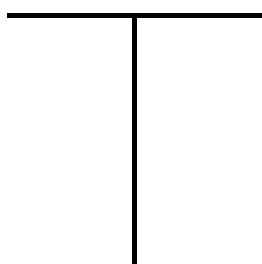
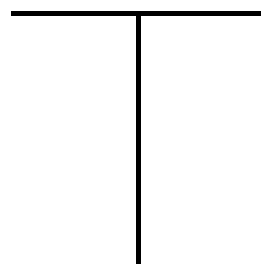
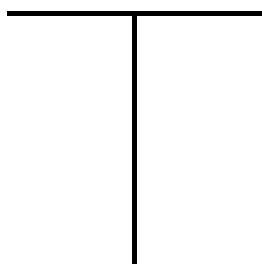
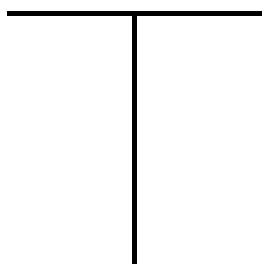
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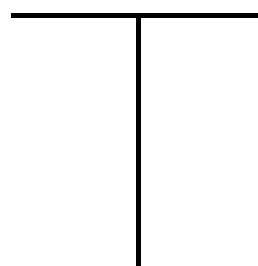
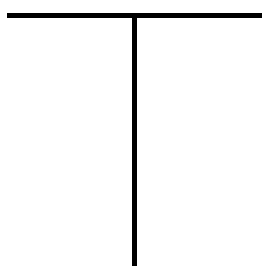
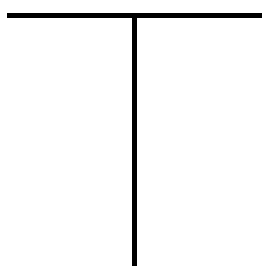
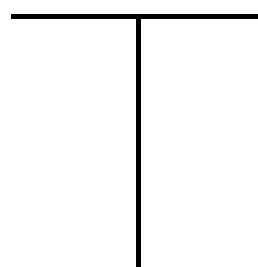
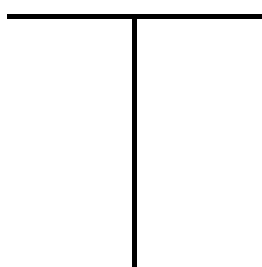
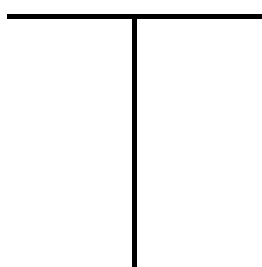
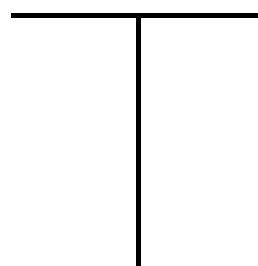
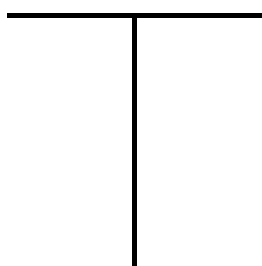
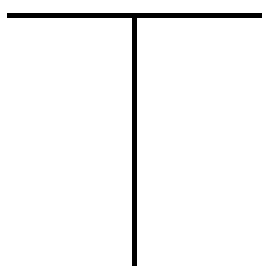
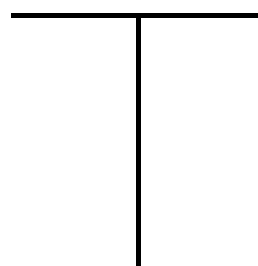
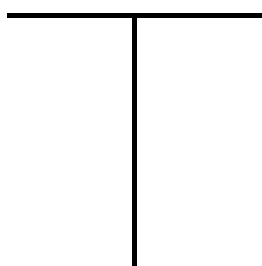
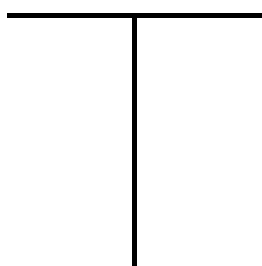
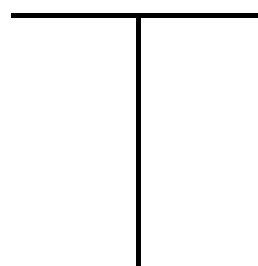
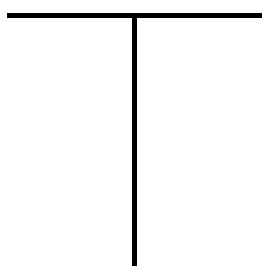
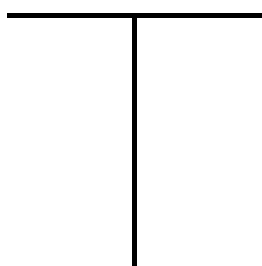


**3. LIBRO MASTRO**







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

**4. PROSPETTI DI BILANCIO**

**STATO PATRIMONIALE**

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**CONTO ECONOMICO**

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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>