

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 50.000 € + IVA, sulle quali viene concesso uno sconto del 6%. Il pagamento del debito avviene per un terzo con bonifico bancario e il resto con una cambiale a due mesi.
2. 18/2 Vendute merci per 240.000 € + IVA. Al momento della riscossione, che avviene tramite bonifico bancario, viene concesso uno sconto fuori fattura del 5%.
3. 22/2 Si acquista un fabbricato industriale per 180.000 €. Le imposte di registro, ipotecarie e catastali sono pari a 20.000 €. Il compenso spettante al notaio è pari a 10.000 € + IVA, e gli oneri accessori da esso sostenuti sono di 2.000 €; il pagamento dei debiti avviene tramite bonifico bancario.
4. 24/2 Il macchinario viene ceduto a 29.000 € + 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 20%.
2. Il fondo TFR viene portato a 35.000 €.
3. La società paga il 17/4 di ogni anno, interessi passivi posticipati sul mutuo, al tasso del 3%.
4. Si integrano spese di consulenza per 9.000 €, 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 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

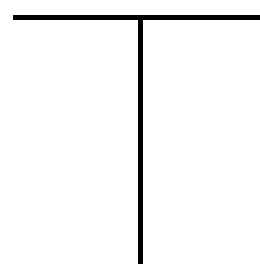
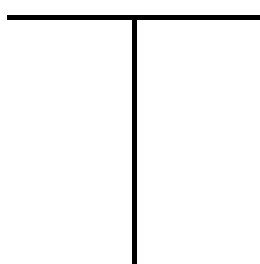
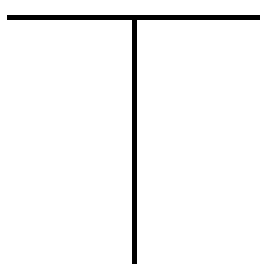
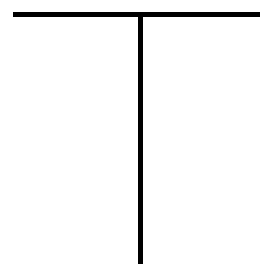
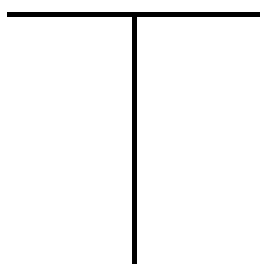
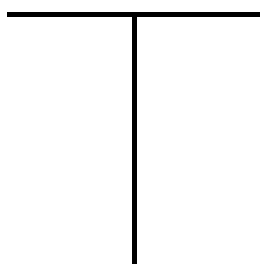
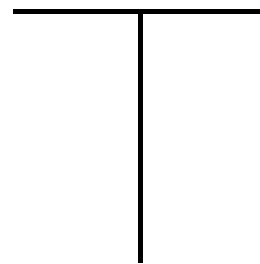
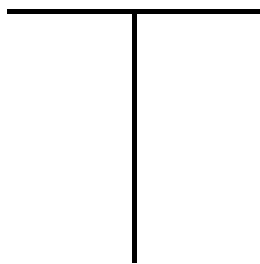
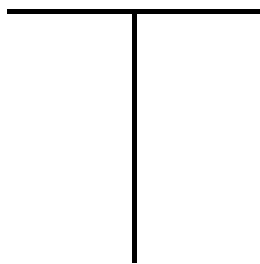
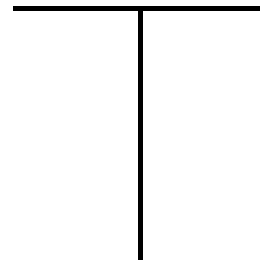
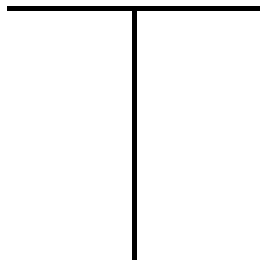
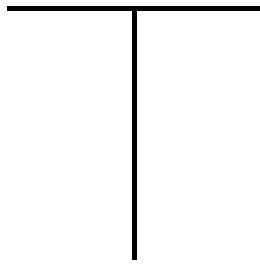
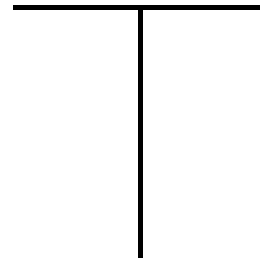
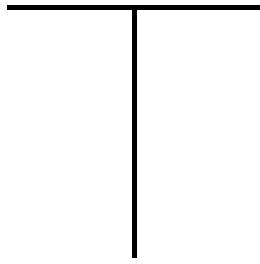
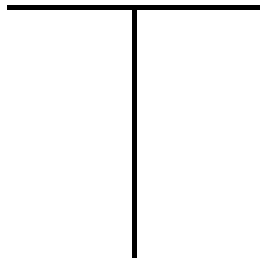
Data	Descrizione dei conti	DARE	AVERE

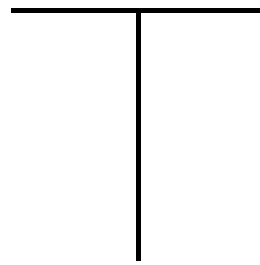
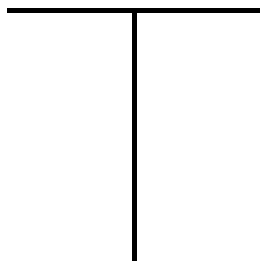
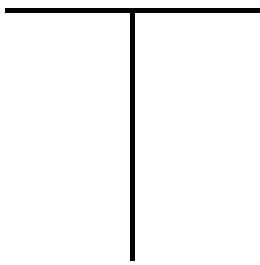
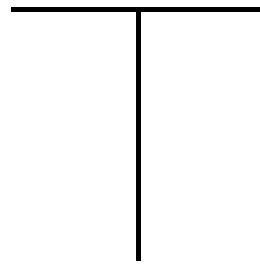
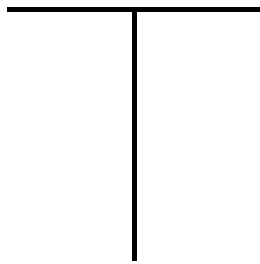
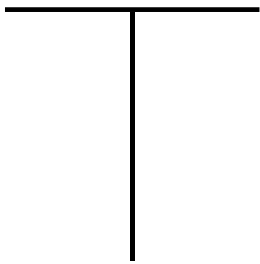
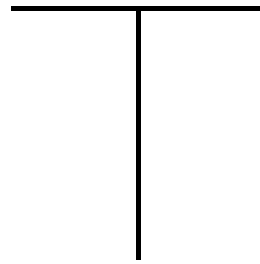
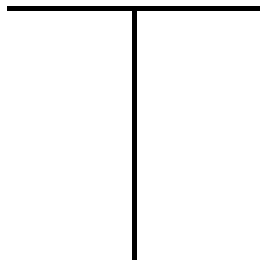
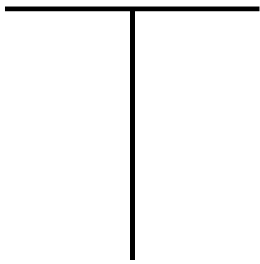
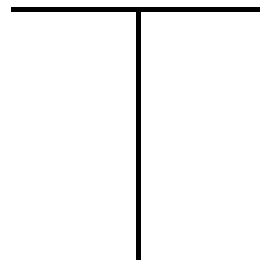
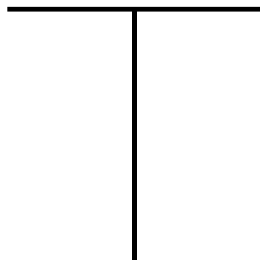
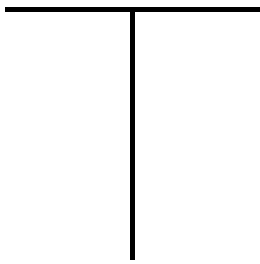
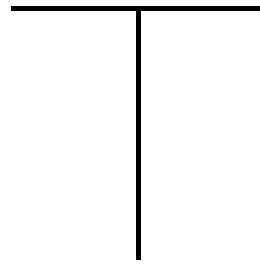
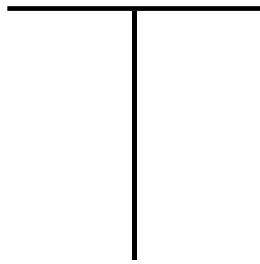
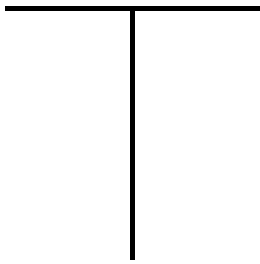
--	--	--

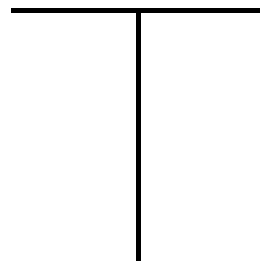
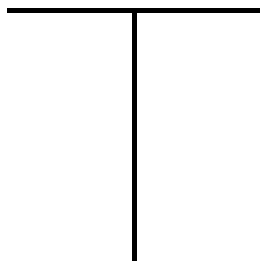
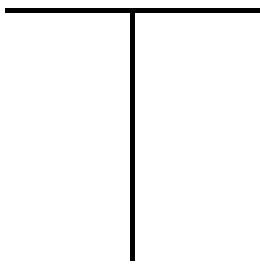
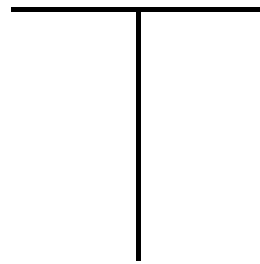
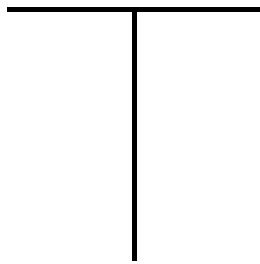
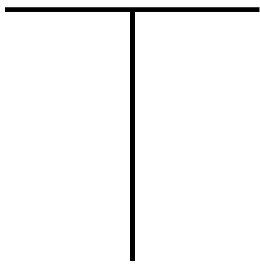
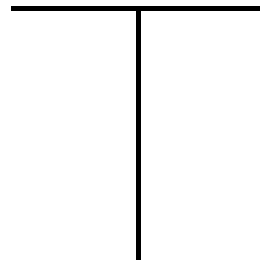
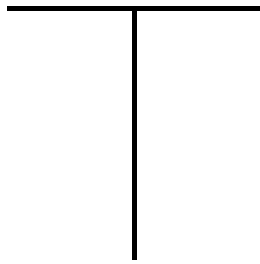
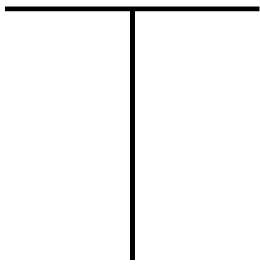
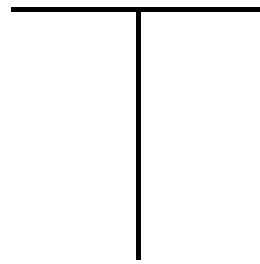
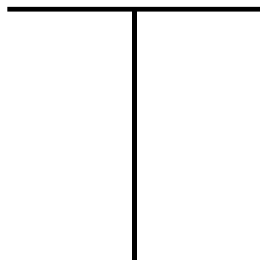
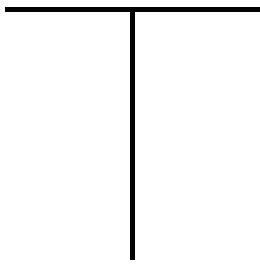
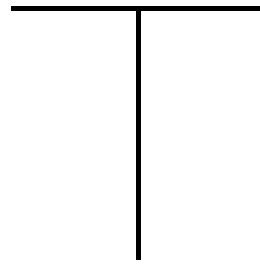
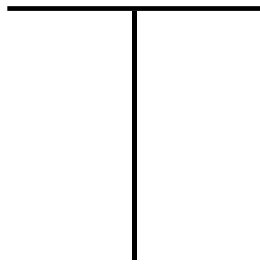
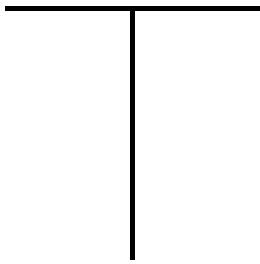
--	--	--

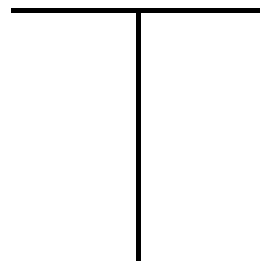
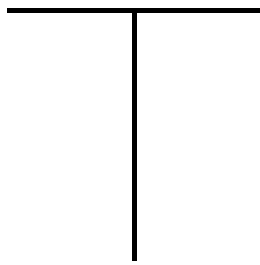
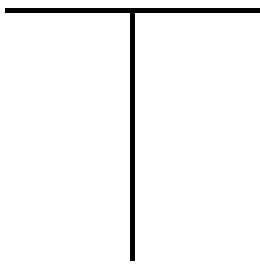
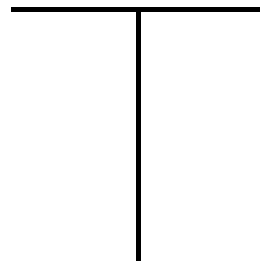
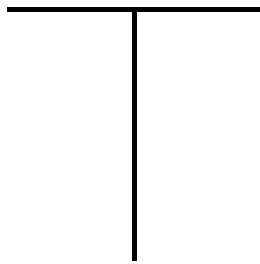
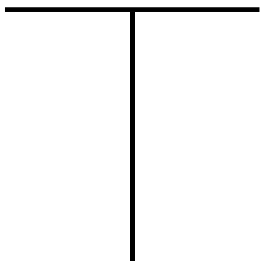
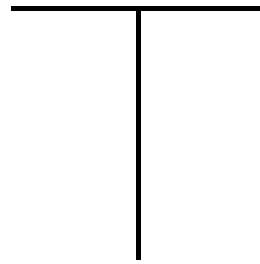
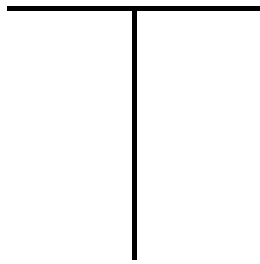
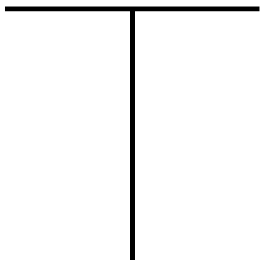
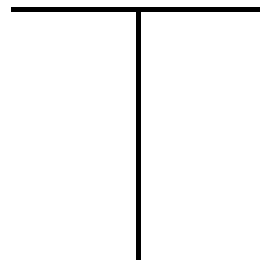
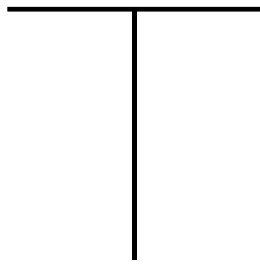
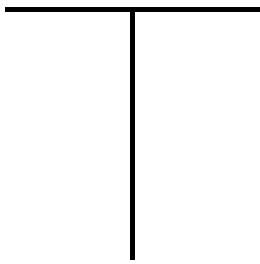
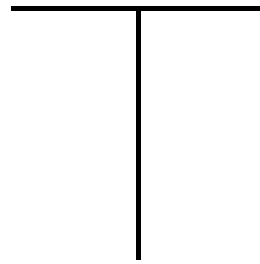
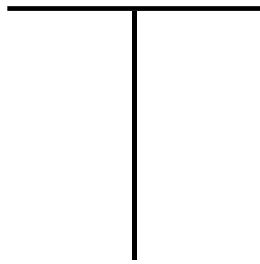
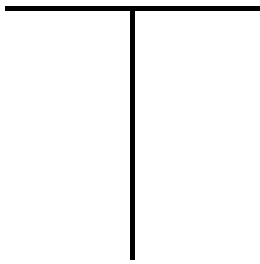
--	--	--

3. LIBRO MASTRO









NOME _____ COGNOME _____ MATRICOLA _____

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

Descrizione conti	DARE	AVERE