

	31-12-2023	31-12-2022
Stato patrimoniale		
Attivo		
B) Immobilizzazioni		
I - Immobilizzazioni immateriali	23.874	4.546
II - Immobilizzazioni materiali	35.858	39.346
III - Immobilizzazioni finanziarie	82.571	76.358
Totale immobilizzazioni (B)	142.303	120.250
C) Attivo circolante		
I - Rimanenze	6.227	3.124
II - Crediti		
esigibili entro l'esercizio successivo	332.523	324.701
Totale crediti	332.523	324.701
IV - Disponibilità liquide	779.518	759.133
Totale attivo circolante (C)	1.118.268	1.086.958
D) Ratei e risconti	15.611	11.036
Totale attivo	1.276.182	1.218.244
Passivo		
A) Patrimonio netto		
I - Capitale	300.000	275.000
VI - Altre riserve	264.787	264.785
VIII - Utili (perdite) portati a nuovo	150.238	88.544
IX - Utile (perdita) dell'esercizio	105.308	61.694
Totale patrimonio netto	820.333	690.023
C) Trattamento di fine rapporto di lavoro subordinato	99.864	86.152
D) Debiti		
esigibili entro l'esercizio successivo	355.985	442.039
Totale debiti	355.985	442.039
E) Ratei e risconti	-	30
Totale passivo	1.276.182	1.218.244

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G Orfield



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La qualità dell'informazione esterna. Principi contabili ed evidenze empiriche Andrea Melis, 2008 **Il nuovo manuale delle scritture contabili** Salvatore Giordano, 2010 **Revisione legale: guida per le ispezioni qualità** Valerio Antonelli, Raffaele D'Alessio, 2024-09-27

REVISIONE LEGALE GUIDA PER LE ISPEZIONI QUALITÀ si propone di far superare le ispezioni di qualità e propone in modo innovativo e con taglio pratico le soluzioni alle principali questioni che il revisore si pone in molti casi suggerendogli anche quali siano le giuste domande da porsi. Il manuale articolato nelle seguenti sezioni: il controllo esterno della qualità, l'organizzazione dell'attività di revisione, gli oggetti e i soggetti nella revisione legale, la metodologia di revisione ISA nei suoi concetti fondamentali, le attività preliminari, la dinamica dell'incarico di revisione, nelle sue parti: pianificazione, esecuzione, completamento, le procedure di revisione trasversali, la revisione del bilancio, la revisione legale in contesti specifici. Le sezioni coprono tutti gli ambiti interessati e in ciascuna di esse sono approfonditi tutti gli argomenti rilevanti. Oltre a tenere conto di tutte le novità normative e delle indicazioni promananti dalla Relazione finale sugli esiti dei lavori del comitato consultivo per i controlli della qualità, si ispira alle soluzioni operative proposte dal Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili.

Financial Statements in the United States of America Giorgio Castoldi, 2015-11-12. Profili giuridici ed economici del bilancio d'esercizio delle società di capitali corporations operanti negli Stati Uniti d'America. Vengono delineate le norme federali e statali applicabili ai principali principi contabili U.S. GAAP e le problematiche che si riscontrano tra le società quotate public company e società non quotate. Inoltre viene trattato il bilancio d'esercizio nell'Unione Indiana, la Rep. Popolare Cinese e la Svizzera. Legal and economic profile of the financial statements about the corporations operating in the United States of America. This book outlines the applicable federal and state Acts, Statutes and regulations, the main US GAAP accounting standards and the problems that exist between the listed companies public company and non-listed companies. Also, it is outlined the financial statements in the Indian Union, in the Popular Rep. of China and Switzerland.

EMU Integration and Member States' Constitutions Stefan Griller, Elisabeth Lentsch, 2021-02-25. In this book, legal scholars from the EU Member States, with the addition of the UK, analyse the development of the EU Member States' attitudes to economic, fiscal and monetary integration since the Treaty of Maastricht. The Eurozone crisis corroborated the warnings of economists that weak economic policy coordination and loose fiscal oversight would be insufficient to stabilise the monetary union. The country studies in this book investigate the legal and, in particular, the constitutional pre-conditions for deeper fiscal and monetary integration that influenced the past and might impact on the future positions in the now 27 EU Member States. The individual country studies address the following issues: Main characteristics of the national constitutional system and constitutional culture; Constitutional foundations of Economic and Monetary Union; EMU membership and related instruments; Constitutional obstacles to EMU integration; Constitutional rules and/or practice on implementing EMU-related law; and The resulting relationship between EMU-related law and

national law Offering a comprehensive and detailed assessment of the legal and constitutional developments concerning the Economic and Monetary Union since the Treaty of Maastricht this book provides not only a study of legal EMU related measures and reforms at the EU level but most importantly sheds light on their perception in the EU Member States The Fifth International Congress on Accounting, 1938 Various, 2020-09-04 This book first published in 1986 collects together the papers presented at the Fifth International Congress on Accounting in 1938 Cutting edge research at the time these analyses now form an integral part of the history of accounting Manuale di finanza per manager non finanziari Luigi Lombardi, Maria Pennica, 2013-01-09T00:00:00+01:00 1065 94 **Publications** Italy. Ministero del tesoro, 1919 *Atti* Florence (Italy). Consiglio comunale, 1885 *Lezioni de scienza della finanze* Francesco Saverio Nitti, 1900 *Principi contabili internazionali e risultati economici delle quotate italiane. L'impatto della transizione* Michela Cordazzo, 2009-06-11T00:00:00+02:00 365 640 *Truthfulness or trib-truthfulness of financial reporting? A Historical Analysis* Maria Silvia Avi, 2025-02-05 **Atti parlamentari** Italy. Parlamento, 1870 **La revisione legale. Tecniche e procedure** Riccardo Bauer, 2015 **Il bilancio delle società** , 1990 *Rivista italiana di ragioneria* , 1910 Ragioni per il Banco dello Spirito Santo col magnifico Gasparre Starace olim suo cassiero. Da esaminarsi nella G.C. della Vicaria Criminale, etc Banco dello Spirito Santo (Naples, Italy), 1746 *Il manuale delle Srl* Mario Sergio Ghisoni, 2006

Istituzioni di scienza delle finanze Augusto Graziani, 1897 *Breve Dizionario Di Politica Europea. Ediz. Italiana E Inglese* Marco Marazzi e Stefania Schipani, 2014-04-29 Come si struttura l'attuale Unione europea Quali sono le sue caratteristiche e come deve modificarle se vuole compiere davvero un salto di qualità per portare a compimento il disegno originario di una terra che sia culla di nazioni diverse ma vicine per diventare una Europa unita e rappresentativa degli Stati e dei cittadini in una parola Federale L'Europa di oggi una grande porta con tante serrature ma per trovare l'Europa del futuro e guardare oltre bisogna aprirle tutte e di tutte trovare le chiavi Ecco il perché di questo libro che fotografa alcuni dei principali aspetti che caratterizzano la nostra Europa attuale ognuno dei quali una serratura da aprire e quelle che proponiamo sono per noi le chiavi giuste Le chiavi di una Federazione europea How is the European Union structured What are its features and how should it change to take that qualitative step and achieve the original idea of a land that is the cradle of different but close nations and turn itself into a united Europe which represents the States but also the citizens In one word a Federation Today's Europe is a great door with many locks to discover the Europe of the future and look ahead of us we need to find all the keys and open all these doors This is why we wrote this book which takes a picture of some of the main features of today's Europe each one of which is a lock that needs to be opened and for which we try to suggest the right keys The keys of our European federation

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