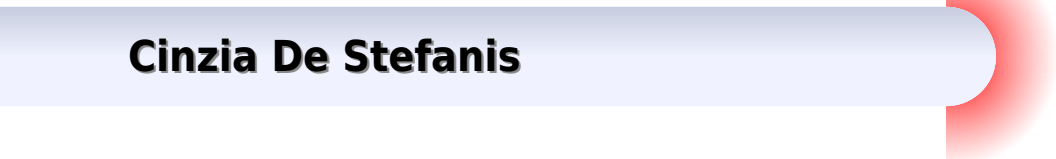


A 3D perspective illustration of a road or path receding into the distance. The road is formed by two sets of parallel lines that converge towards a vanishing point at the top center. The lines are rendered in a light blue color, creating a sense of depth and perspective. The background is a solid dark blue.

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Monfreda, 2012 **Il collegio sindacale. Guida pratica e formulario. Con CD-ROM** Giorgio Gentili, Virginia Tosi, 2012

La revisione legale Riccardo Bauer, 2012 **Bilancio e contabilità Enti non profit** Paola Cella, 2012-02 L'assenza di precisi obblighi contabili ha reso per lungo tempo il quadro di riferimento per gli enti non profit assai disomogeneo e indefinito tale situazione ha spesso generato confusione ed errori nella gestione contabile di tali enti Negli ultimi anni tuttavia la teoria e la prassi amministrativa hanno colmato questo vuoto portando all'emanazione di principi contabili linee guida e schemi di bilancio specifici infatti stato emanato nel maggio 2011 il primo principio contabile Quadro sistematico per la preparazione e presentazione del bilancio degli enti non profit obbligatoriamente applicabile a partire dagli esercizi chiusi successivamente al 31 dicembre 2011 Obiettivo della presente trattazione pertanto quello di descrivere le caratteristiche del bilancio d'esercizio di tali enti evidenziando gli obblighi da soddisfare nel rispetto della normativa civilistica e fiscale portando all'attenzione casistiche pratiche e tenendo altresì conto sia delle direttive emanate in materia contabile in Italia sia della prassi amministrativa più recente fra cui si segnala la Risoluzione dell'Agenzia delle Entrate n. 126/E del 16 dicembre 2011 che ha fornito precisazioni in merito all'obbligo di rendicontazione degli enti non commerciali a prescindere che svolgano o meno attività rilevanti ai fini fiscali Paola Cella Dottore commercialista e revisore contabile Collabora con il Dipartimento di Analisi Istituzionale e Management Pubblico dell'Università Bocconi svolge attività di ricerca e docenza presso la SDA Bocconi e la Scuola Superiore di Pubblica Amministrazione principalmente in materia di contabilità e bilancio programmazione e controllo di gestione valutazione e scelta dell'assetto giuridico istituzionale per la gestione dei servizi pubblici locali e per la gestione delle organizzazioni del Terzo Settore docente del Master in management delle imprese sociali aziende non profit e cooperative organizzato dalla SDA Bocconi ed membro della Commissione Rendicontazione sociale delle aziende non profit del Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili Volumi collegati Enti non profit Prontuario operativo Cinzia De Stefanis Antonio Quercia III ed 2011 Manuale operativo delle Associazioni Beretta Susanna IV ed 2011 Consorzi e società consortili Paola Cella Marco Elefanti III ed 2011 Onlus e imprese sociali Sebastiano Di Diego II ed 2011 *Gli accordi di ristrutturazione dei debiti. Finalità, contenuto e valutazione del tribunale* Maurizio Galardo, 2011 Le perizie di stima delle aziende. Guida operativa alla perizia di valutazione ed alle attestazioni del professionista. Con CD-ROM Gennaro Brescia, Francesco Muraca, 2011 Società tra professionisti e associazioni professionali. Formulario e guida civilistico-fiscale. Con CD-ROM Cinzia De Stefanis, 2012 *Dichiarazione di successione dei beni ereditari e voltura catastale degli immobili. Con CD-ROM* Virginio Panecaldo, 2011 **Formulario delle società**

cooperative. Con CD-Rom Manila Antomarioni, Sebastiano Di Diego, 2012 **Conferimenti d'azienda. Con CD-ROM** Roberto Moro Visconti, 2012 chiusura dei conti e redazione del bilancio 2011 Antonio Cavaliere, 2012-02 La tenuta di una corretta contabilità strumentale alla redazione di un bilancio di esercizio che possa rappresentare in modo veritiero e corretto la situazione patrimoniale e finanziaria della società nonché il risultato economico di esercizio Attraverso un'esposizione metodologica che segue l'impostazione della IV direttiva CEE e grazie al confronto con la prassi corrente ed al supporto di check list esempi e riepilogazioni la guida fornisce agli operatori uno strumento di lavoro estremamente pratico ed operativo La trattazione che fa numerosi riferimenti al codice civile ai principi contabili OIC ed alla normativa fiscale cos suddivisa parte prima aspetti di tecnica ragionieristica e normativa di carattere generale parte seconda corposa trattazione analitica di ogni singola voce del bilancio italiano in IV direttiva parte terza bilancio consolidato appendice estratto del Codice Civile aggiornato e del nuovo Testo Unico delle Imposte sui Redditi Questa seconda edizione tiene conto delle novità intervenute a seguito dei seguenti provvedimenti legislativi Decreto Salva Italia D L n 201 11 convertito in Legge n 214 2011 Manovra bis D L n 138 2011 convertito in Legge n 148 2011 Manovra estiva 2011 D L n 98 2011 convertito in Legge n 111 2011 Decreto Sviluppo D L n 70 2011 convertito in Legge n 106 2011 Antonio Cavaliere Laureato in Economia e commercio nel 1995 Magna cum laude Master in Diritto Tributario d Impresa Master in Risanamento d Azienda Iscritto a Registro dei revisori legali dei conti Albo dei Dottori Commercialisti ed Esperti Contabili sezione A di Padova Albo dei Giornalisti del Veneto Revisore e Sindaco specializzato in materia di Revisione legale dei conti e Sistema di Controllo Interno presso aziende italiane e filiali straniere in Italia Ha maturato un'esperienza significativa in una primaria società di revisione contabile internazionale e successivamente in un primario gruppo industriale italiano con il ruolo di CFO Pubblicista autore di numerosi articoli e libri in materia di Revisione Legale dei Conti e Sistema di Controllo Interno Volumi collegati Il nuovo manuale delle scritture contabili Salvatore Giordano VII ed 2011 I libri contabili Carlo Oneto II ed 2010 Il Bilancio in forma abbreviata Paola Zambon Walter Rotondaro III ed 2012 Manuale pratico di revisione legale dei conti Antonio Cavaliere II ed 2011 *Gestire gli ammortamenti in contabilità. Con CD-ROM* Andrea Sergiacomo, 2012 **La liquidazione delle società** Salvatore Dammacco, Renato Dammacco, 2012-02 Il volume fornisce una trattazione dettagliata dell'istituto della liquidazione delle società prendendo in esame tutti gli elementi analizzati sempre con un'impostazione estremamente operativa Tra gli aspetti giuridici le norme del codice civile sono sistematicamente approfondite con gli orientamenti della dottrina le pronunce della giurisprudenza e l'uso di tabelle di sintesi degli adempimenti civilistici L'analisi degli aspetti fiscali invece verte soprattutto sulle problematiche connesse alle imposte dirette e indirette per ciascuna delle quali grazie all'ausilio di frequenti riferimenti alla prassi ministeriale viene proposta agevole soluzione Ampio spazio stato dato all'esame degli aspetti contabili ed economici delle operazioni di liquidazione e alla relativa rappresentazione nel bilancio di esercizio con numerosi esempi di scritture contabili Viene inoltre riportato un utile scadenziario degli adempimenti sia per le società di persone che di

capitali Completa l'opera allegato Cd Rom contenente un pratico formulario una raccolta di massime notari li e di Cassazione la pi recente giurisprudenza in materia ed alcuni documenti di prassi tra cui si segnala la recente Circolare Assonime del 22 dicembre 2011 n 33 Questa edizione tiene conto della modifica legislativa all art 84 del TUIR introdotta dalla Manovra 2011 Legge n 111 2011 in materia di disciplina fiscale delle perdite d impresa Renato Dammacco Dottore Commercialista e Revisore Contabile inoltre Autore di numerose pubblicazioni specializzate Salvatore Dammacco Dottore Commercialista e Revisore Contabile consulente tecnico e perito del giudice nonch Autore di numerose pubblicazioni specializzate requisiti minimi hardware e software Sistema operativo Windows 98 o successivi Browser Internet Programma in grado di editare documenti in formato RTF es Microsoft Word Il Cd Rom fornisce Acrobat Reader per la visualizzazione dei documenti PDF

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