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nel volume si fornisce un preliminare chiarimento su cosa si intenda per scopi di rilevazione per immobilizzazioni immateriali e si prosegue con una approfondita analisi di valore di iscrizione in bilancio costi diritti concessioni e avviamento le immobilizzazioni immateriali sono caratterizzate dalla mancanza di tangibilità per questo vengono definite immateriali esse sono costituite da costi che non esauriscono la loro utilità in un solo periodo ma manifestano i benefici economici lungo un arco temporale di più esercizi in sintesi dunque per verificare se una risorsa è anche un fattore produttivo immateriale occorrerà verificare 1 la durata pluriennale 2 la mancanza di tangibilità 3 l'utilità futura il testo è arricchito con numerosi casi pratici e check list il libro è corredato di un cd rom contenente ampia normativa e documenti tratti dalla banca dati soluzioni 24 fisco e contabilità normativa giurisprudenza prassi articoli tratti dalle principali riviste del gruppo 24 ore schede tecniche casi pratici e check list in formati elettronici disponibili da personalizzare archiviare e stampare

il volume 2012 aggiornato con la legge di stabilità 2011 e il decreto salva italia costituisce la più completa e approfondita opera edita dal sole 24 ore sul bilancio di esercizio con le connesse questioni fiscali summa bilancio è perfettamente integrata con summa contabile attraverso un sistema di rimandi incrociati semplici ed efficaci summa bilancio si articola in varie parti i postulati e i principi di bilancio analizzati nel profilo giuridico ed economico aziendale le poste dello stato patrimoniale trattate analiticamente considerando gli aspetti civilistici i principi contabili nazionali ed internazionali i riflessi sugli schemi di bilancio le check list ed esempi di nota integrativa e di relazione sulla gestione le poste del conto economico trattate analiticamente dando ampio spazio ai profili fiscali le problematiche relative agli altri bilanci di impresa ovvero al bilancio abbreviato ai bilanci intermedi e al consolidato le nozioni fondamentali sulle analisi di bilancio per rendere la consultazione dell'opera il più possibile facile e rapida il volume è dotato di un vasto e dettagliato indice analitico che consente di individuare immediatamente la situazione operativa di interesse un'opera di consultazione indispensabile per professionisti direttori amministrativi revisori esterni membri dei collegi sindacali di società funzionari dell'amministrazione finanziaria analisti finanziari oltre che studenti e studiosi

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