

Busta A

Subjects obliged to draft the IAS / IFRS financial statements

The subjects obliged to draft the IAS / IFRS financial statements in Italian law are:

- Listed companies;
- Companies issuing widespread financial instruments;
- Banks and financial intermediaries subject to supervision with securities admitted to trading on a regulated market (the others can opt for the national accounting standards, see Article 2bis, Legislative Decree no. 38 February 28, 2005) [1];
- Listed and unlisted insurance companies with reference only to the consolidated financial statements;

The drafting of the IAS / IFRS financial statements is optional for the companies underlying the obligated companies.

W h p Q B

Busta A

Il candidato, utilizzando le cifre sotto riportate
52
96
1
43
71
15
24
93
1) Crei un elenco ordinato in modo decrescente
2) Calcoli la media
3) Calcoli il totale.
4) Formatti la tabella con bordi interni ed esterni.
5) Salvi sul desktop con il proprio nome la prova svolta.

V. S. M.

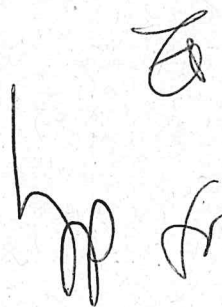
h. p.

E.

B.

Busta B

1. Il diritto di accesso ai documenti amministrativi nella Legge 241/1990 e nel D.Lgs. n.33/2013
2. Variazioni di bilancio: definizione e presupposti
3. Utile/perdita d'esercizio - Avanzo/disavanzo di amministrazione: definizione e differenze
4. Definizione di gruppo Pubblica Amministrazione



Busta B

Il candidato, utilizzando i dati sotto riportati		
Lunedì	20 kg	
Martedì	35 kg	
Mercoledì	50 kg	
Giovedì	17 kg	
Venerdì	98 kg	
Sabato	41 kg	
Domenica	24 kg	
1) Crei una tabella intestando (formato grassetto corsivo) le colonne rispettivamente con le denominazioni "Giorno" e "Consumo cereali"		
2) Calcoli il totale.		
3) Calcoli la % di consumo di ogni giorno.		
4) Formatti la tabella con bordi interni ed esterni.		
5) Salvi sul desktop con il proprio nome la prova svolta.		

N

h
G
B

Busta B

Composition of the budget

The IAS / IFRS financial statements must be made up of the following documents:

1. The Statement of financial position (balance sheet);
2. The statement of comprehensive income (Income Statement);
3. The Statement of Changes in Shareholders' Equity;
4. The Cash Flow Statement, a document used to provide the users of the financial statements with information on the cash flows occurring during the year;
5. The Notes which have the function of adding and specifying information obtainable from the financial statements (Statement of financial position and Statement of comprehensive income).
Statement of financial and equity situation

The statement of financial position is the document that represents the financial position of the company. It is made up of various elements, which represent the quantities contained in the document. These elements are:

- The activities
- Liabilities
- The net worth

W

h
op
dr

Q

Busta C

1. L'autotutela amministrativa: annullamento, revoca e recesso nella Legge 241/1990
2. La salvaguardia degli equilibri di bilancio: contenuti e provvedimenti
3. Conto del bilancio e Conto Economico: definizione, contenuti
4. L'elaborazione del bilancio consolidato: le principali attività

Handwritten signatures:
A large stylized signature on the left, followed by a smaller signature in the middle, and a small mark on the right.

Busta C

Over the last few years, the harmonization of accounting rules has represented one of the main objectives of the European Community to facilitate the development and efficiency of European financial markets.

The application of different accounting principles in each member country has in fact determined a low degree of comparability of the financial statements of European companies, effectively constituting a brake on the development of these markets. The European accounting legislation (and in particular the IV and VII directives, respectively on the subject of financial statements and consolidated financial statements), applied differently in the individual member countries, was in fact no longer adequate in guaranteeing this objective.

With this in mind, the European Community's decision to progressively introduce the IAS / IFRS international accounting standards of the IASB (International Accounting Standard Board) within each member country stems from the need to "rely" on an organic set of accounting rules , coordinated and qualitatively recognized internationally.



Busta C

Il candidato, utilizzando i dati sotto riportati			
Descrizione	Quantità	Prezzo	Totale
Quaderno righe	3	€ 1,00	
Penna rossa	5	€ 0,30	
Matita	2	€ 0,20	
Gomma	1	€ 1,50	
		Sub-totale	
		IVA 22%	
		Totale dovuto	
1) Formatti la tabella con bordi interni ed esterni.			
2) Valorizzi (utilizzando le formule corrette) le celle colorate			
3) Formatti le celle colorate con i due decimali e il simbolo €.			
4) Utilizzi il carattere corsivo per le intestazioni delle colonne.			
5) Salvi sul desktop con il proprio nome la prova svolta.			

W

d
h
E