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Leonardi, Simone Dimitri, Clara Pollet, 2013 **La contabilità dei costi del personale** Andrea Sergiacomo, 2013-01 La
contabilizzazione dei costi del personale rappresenta anche per gli addetti ai lavori un'operazione non sempre facile e spesso
fonte di dubbi la presente guida ha l'obiettivo di illustrare in maniera semplice e mediante l'ausilio di esempi pratici come
contabilizzare il costo del personale evitando problematiche legate al non corretto appostamento delle voci nel bilancio di
esercizio soprattutto in presenza di eventi particolari come la malattia gli infortuni e cos via e alle conseguenti ripercussioni
in termini di imposizione fiscale In virt di questa considerazione al fine di appostare correttamente tutte quelle voci di
bilancio utili al calcolo delle imposte necessario valutare gli aspetti relativi agli oneri contributivi ed assicurativi al fine dell
eventuale deduzione dalla base imponibile IRAP La disamina alle cui fondamenta soggiacciono i principi contabili si
caratterizza per il gran numero di esempi che di fatto rappresentano una sintesi delle casistiche pi comuni che possono
incontrarsi in azienda volti a consentire un rapido approccio al lettore soprattutto in quelle situazioni di particolare urgenza
come nel caso di dover calcolare il costo per esigenze di budget Viene infine proposto un caso concreto di contabilizzazione
del costo partendo dal cosiddetto cedolone vale a dire il riassunto avvenuto nel periodo di lavoro considerato Andrea
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D C E C di Roma e componente della Commissione diritto societario O D C E C di Tivoli Svolge attivit pubblicistica per riviste
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Extensive catalogues showcase the most important marques and models organized in categories such as sports cars

convertibles and city compacts The book also features virtual photographic tours of some of the most iconic cars from each era such as the Rolls Royce Silver Ghost Ford Model T Lamborghini Countach and Ferrari F40 while cross sections of key engines explore the driving force behind them Lavishly illustrated feature spreads detail the stories of the men machines and magic that helped create the car world s most famous marques and made brands such as Porsche Mercedes Benz Aston Martin and Cadillac household names If you love cars then you ll love Car It is simply a must have title for all car enthusiasts

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