

Rappresentazione schematica del modello di CO.GE.:

Modello civilistico

IL MODELLO CIVILISTICO

1. SCRITTURE INIZIALI DI APERTURA DEI CONTI

COSTI PLURIEN.



PARTECIPAZ.



CRED. FINANZ (B)



CRED. FINANZ (M/L)



RIM. INIZ. ATTIVE



CREDITI (B)



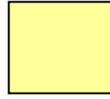
CREDITI (M/L)



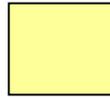
CAP. NETTO



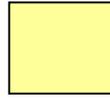
F. RISCHI E SPESE



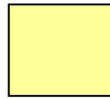
DEBITI A BREVE



DEBITI (M/L)



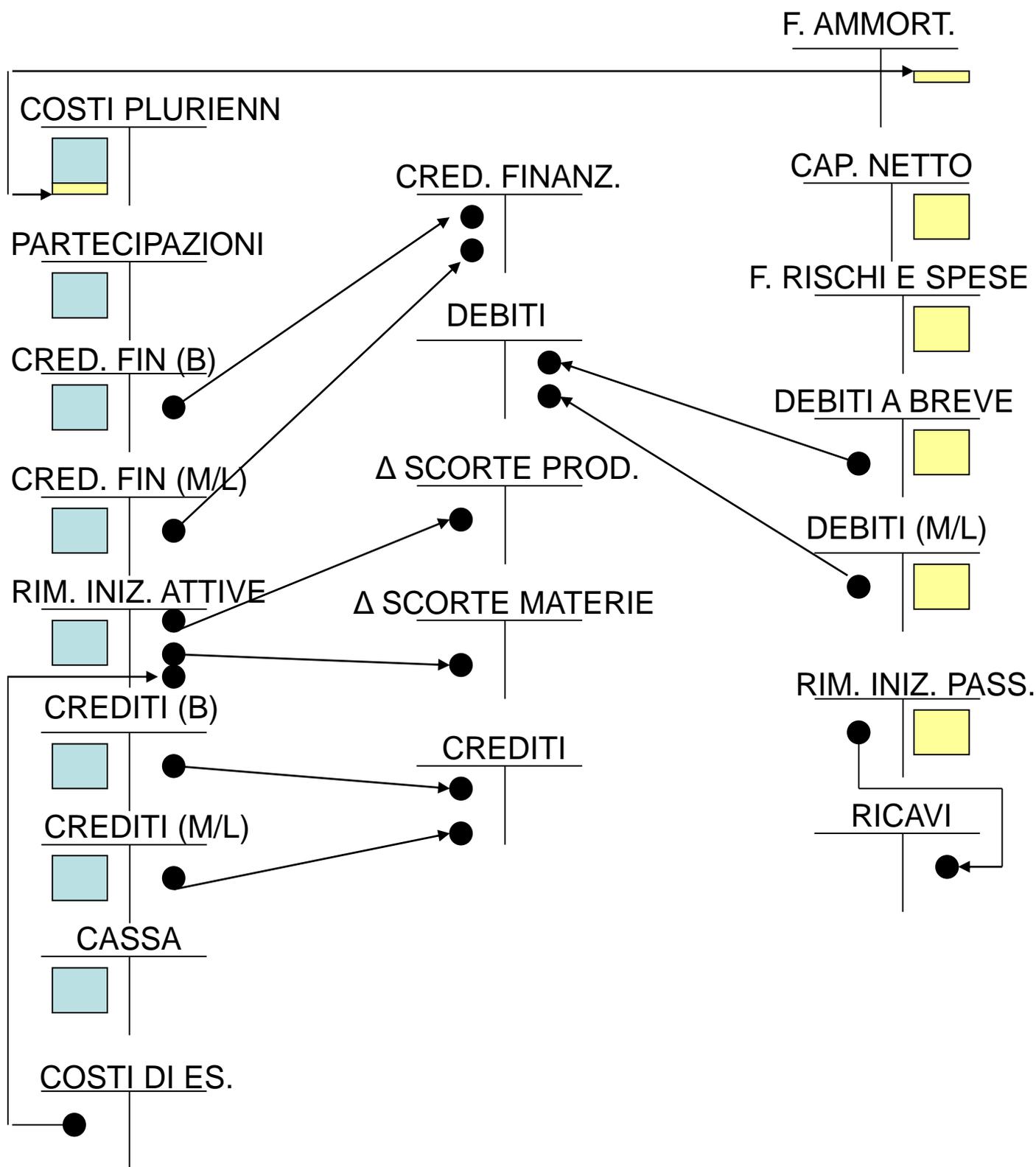
RIM. INIZ. PASSIVE



CASSA

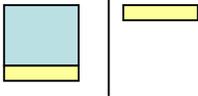


2. SCRITTURE DI STORNO E DI RICLASSIFICAZIONE INIZIALE



5. SCRITTURE DI RIEPILOGO AL CONTO ECONOMICO

COSTI PLURIENN



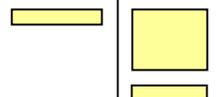
CAP. NETTO



PARTECIPAZIONI



FONDI



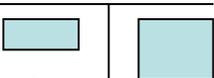
CRED. FIN



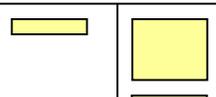
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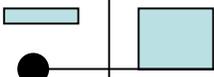
Δ SCORTE PROD.



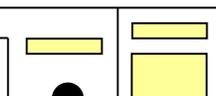
F. AMM.TO



Δ SCORTE MATERIE



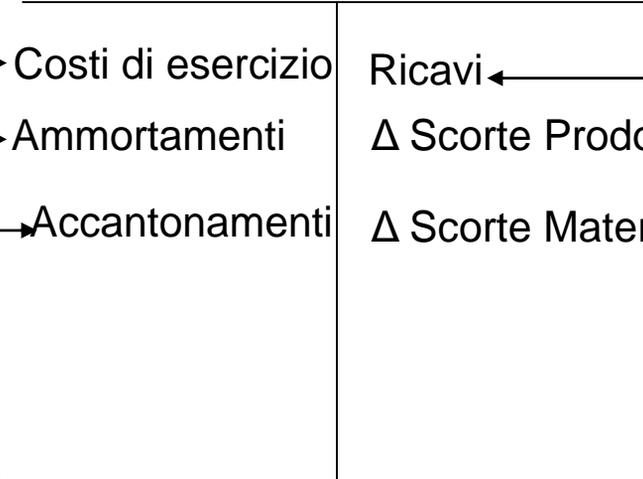
RICAVI



CREDITI



CONTO ECONOMICO



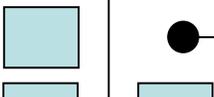
RIM. FIN. PASS.



CASSA



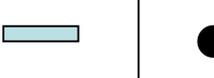
COSTI DI ES.



RIM. FIN. ATTIVE



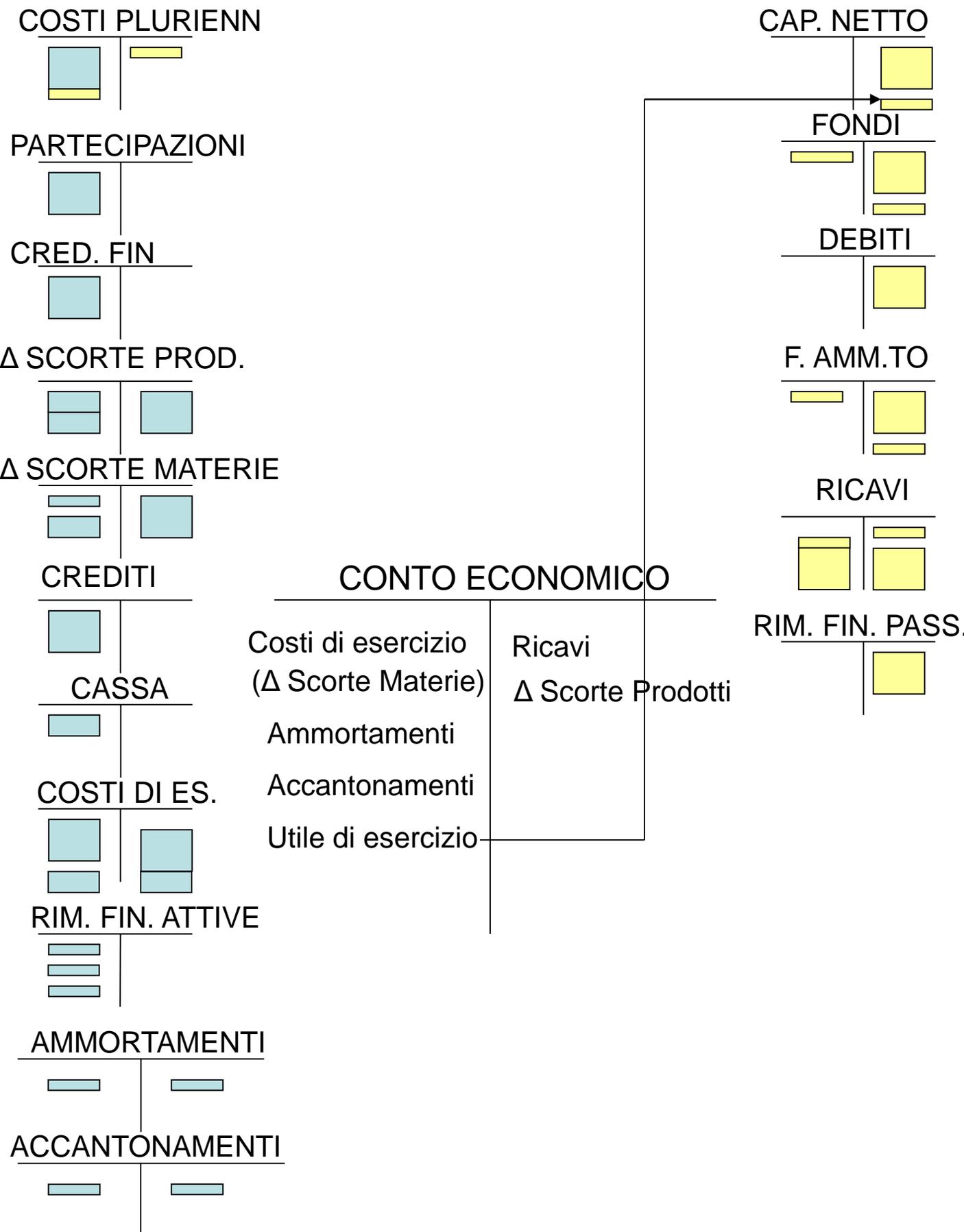
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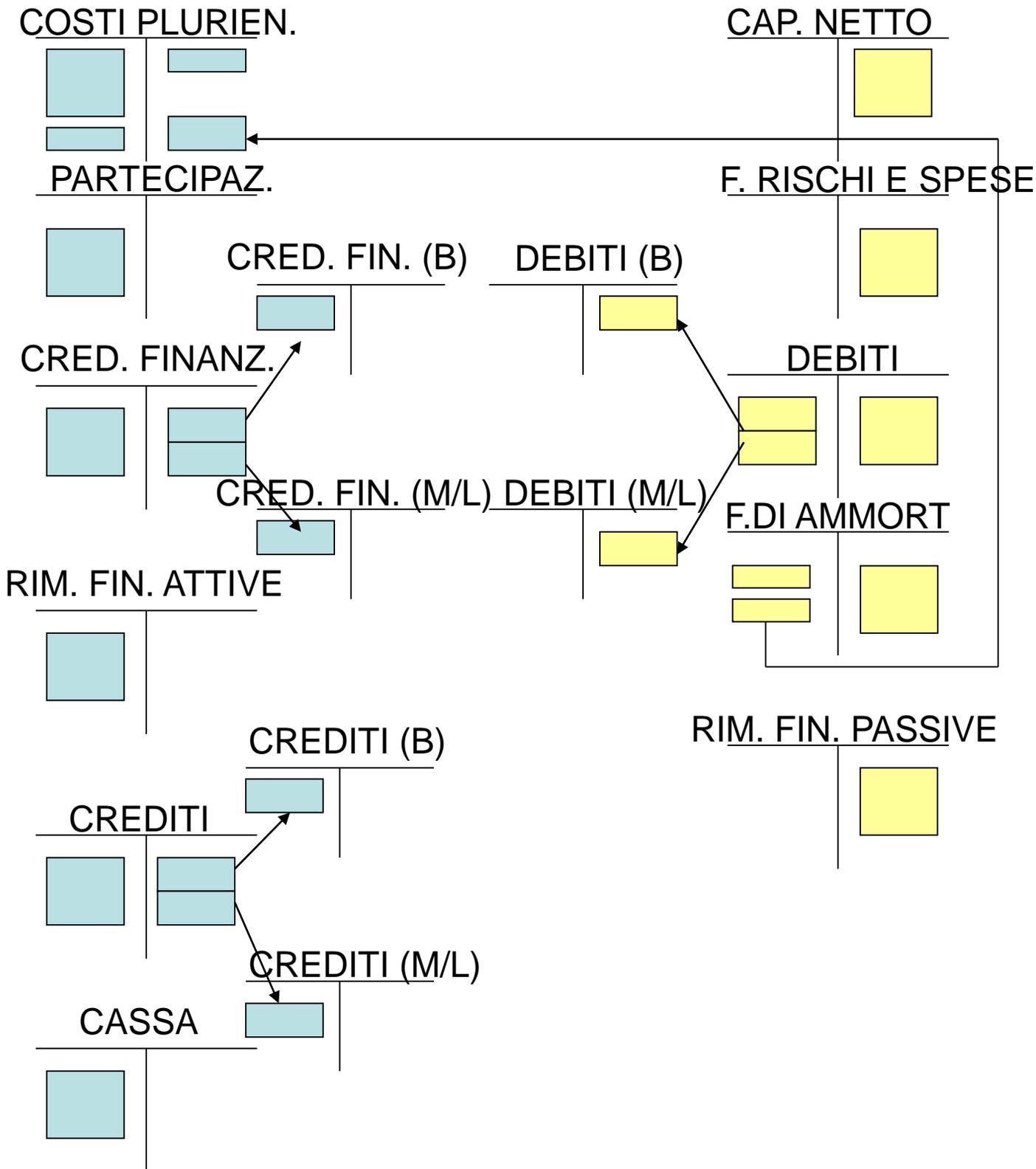
ACCANTONAMENTI



6. SCRITTURE DI DETERMINAZIONE DELL'UTILE DI PERIODO



7. SCRITTURE DI RICLASSIFICAZIONE FINALE



8. SCRITTURE FINALI DI CHIUSURA DEI CONTI

