

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)



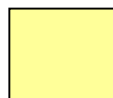
CREDITI (M/L)



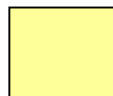
CAP. NETTO



F. RISCHI E SPESE



DEBITI A BREVE



DEBITI (M/L)



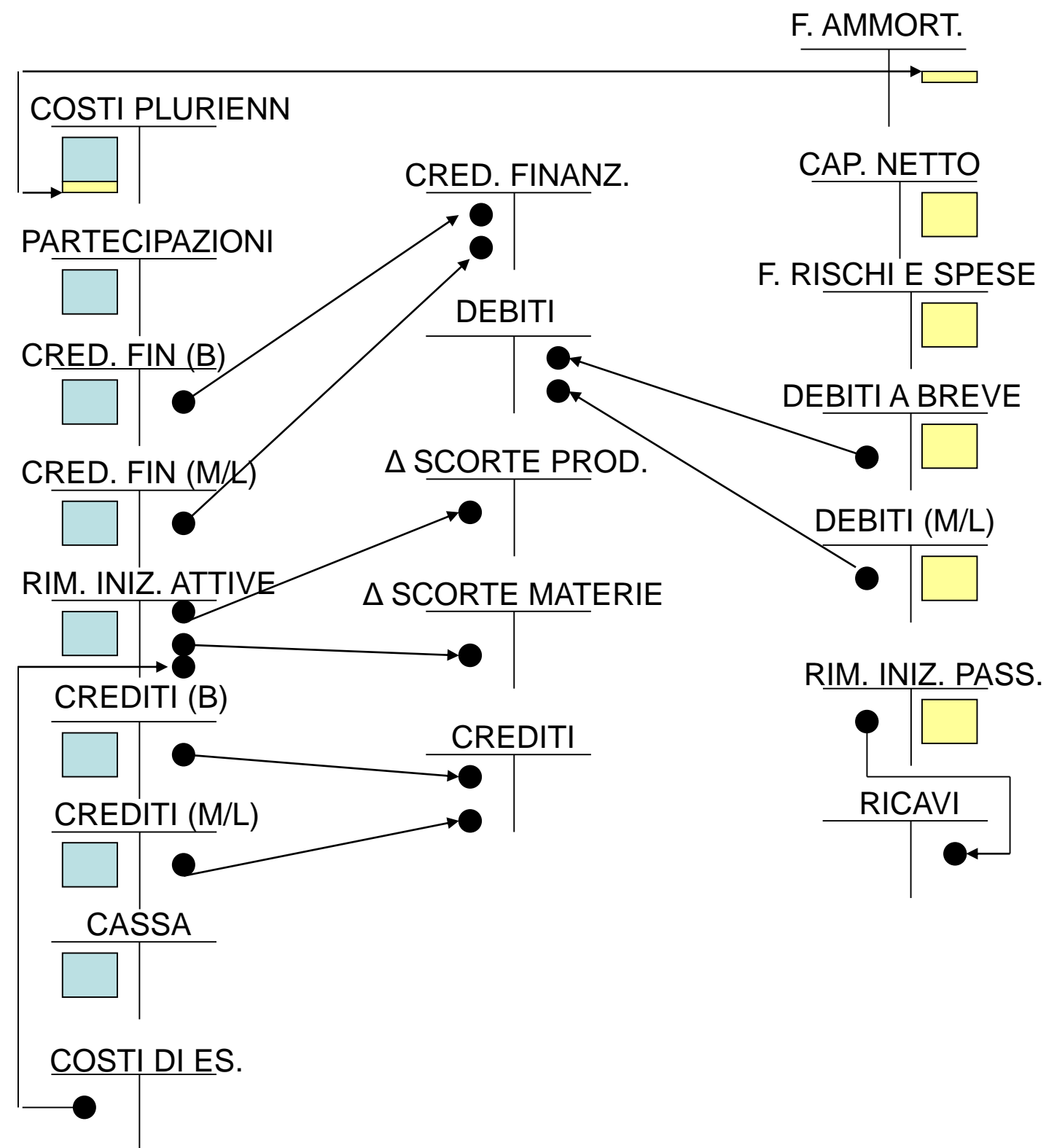
RIM. INIZ. PASSIVE



CASSA



2. SCRITTURE DI STORNO E DI RICLASSIFICAZIONE INIZIALE



3. SCRITTURE CONTINUATIVE DI ESERCIZIO

COSTI PLURIEN.

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PARTECIPAZ.	

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CRED. FINANZ

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Δ SCORTE PROD.

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Δ SCORTE MATER.

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CREDITI

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CASSA

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COSTI D'ES.

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CAP. NETTO

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DEBITI

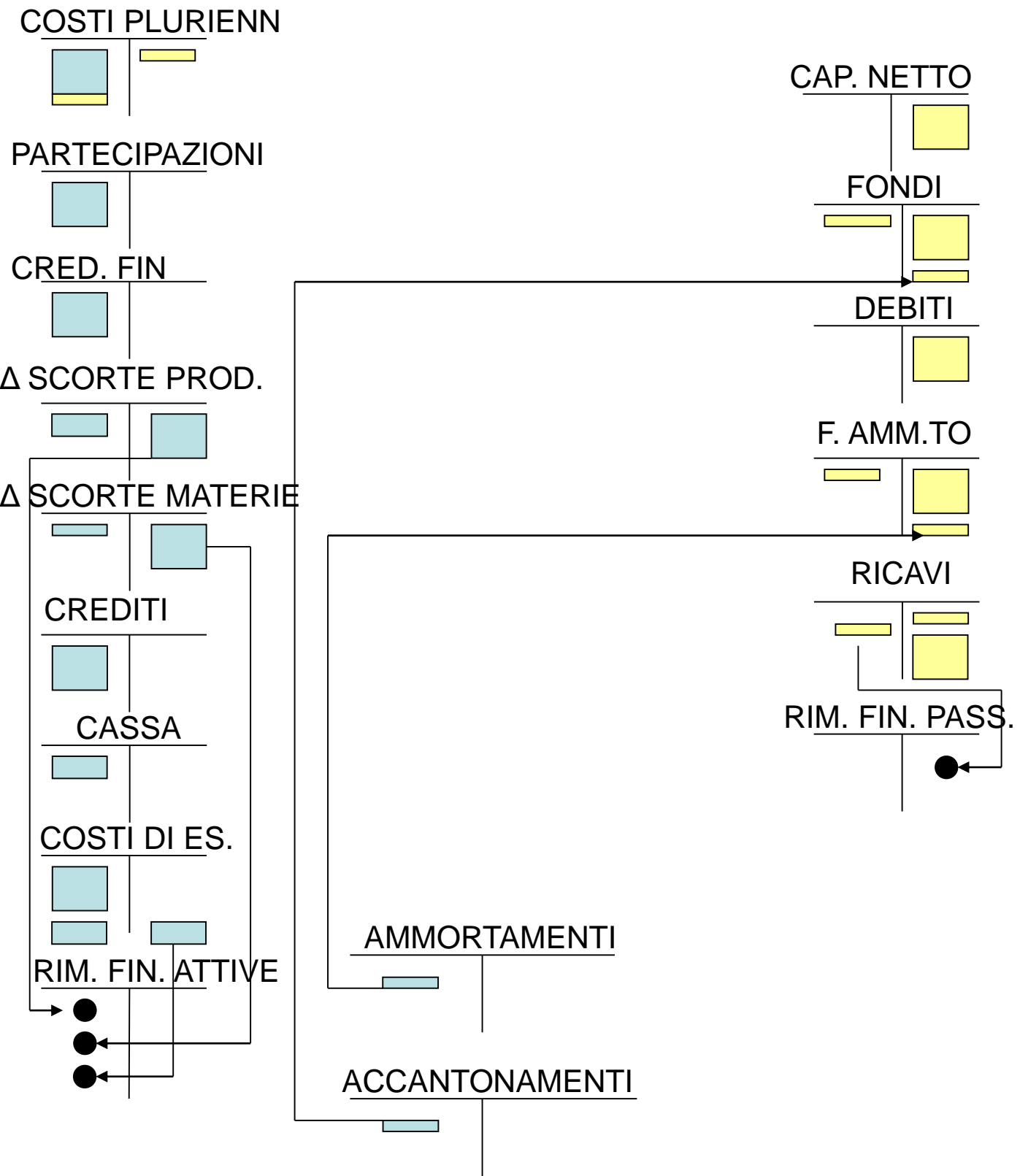
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F. AMMORT.	

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RICAVI

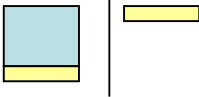
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4. SCRITTURE DI DETERMINAZIONE DELLE COMPETENZE



5. SCRITTURE DI RIEPILOGO AL CONTO ECONOMICO

COSTI PLURIENN



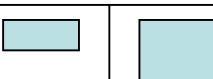
PARTECIPAZIONI



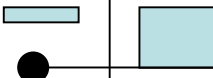
CRED. FIN



Δ SCORTE PROD.



Δ SCORTE MATERIE



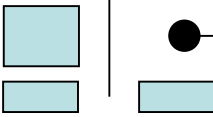
CREDITI



CASSA



COSTI DI ES.



RIM. FIN. ATTIVE



AMMORTAMENTI



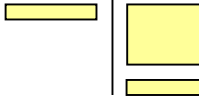
ACCANTONAMENTI



CAP. NETTO



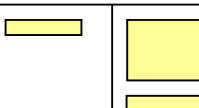
FONDI



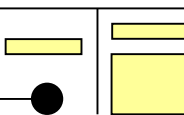
DEBITI



F. AMM.TO



RICAVI



RIM. FIN. PASS.



CONTO ECONOMICO

Costi di esercizio

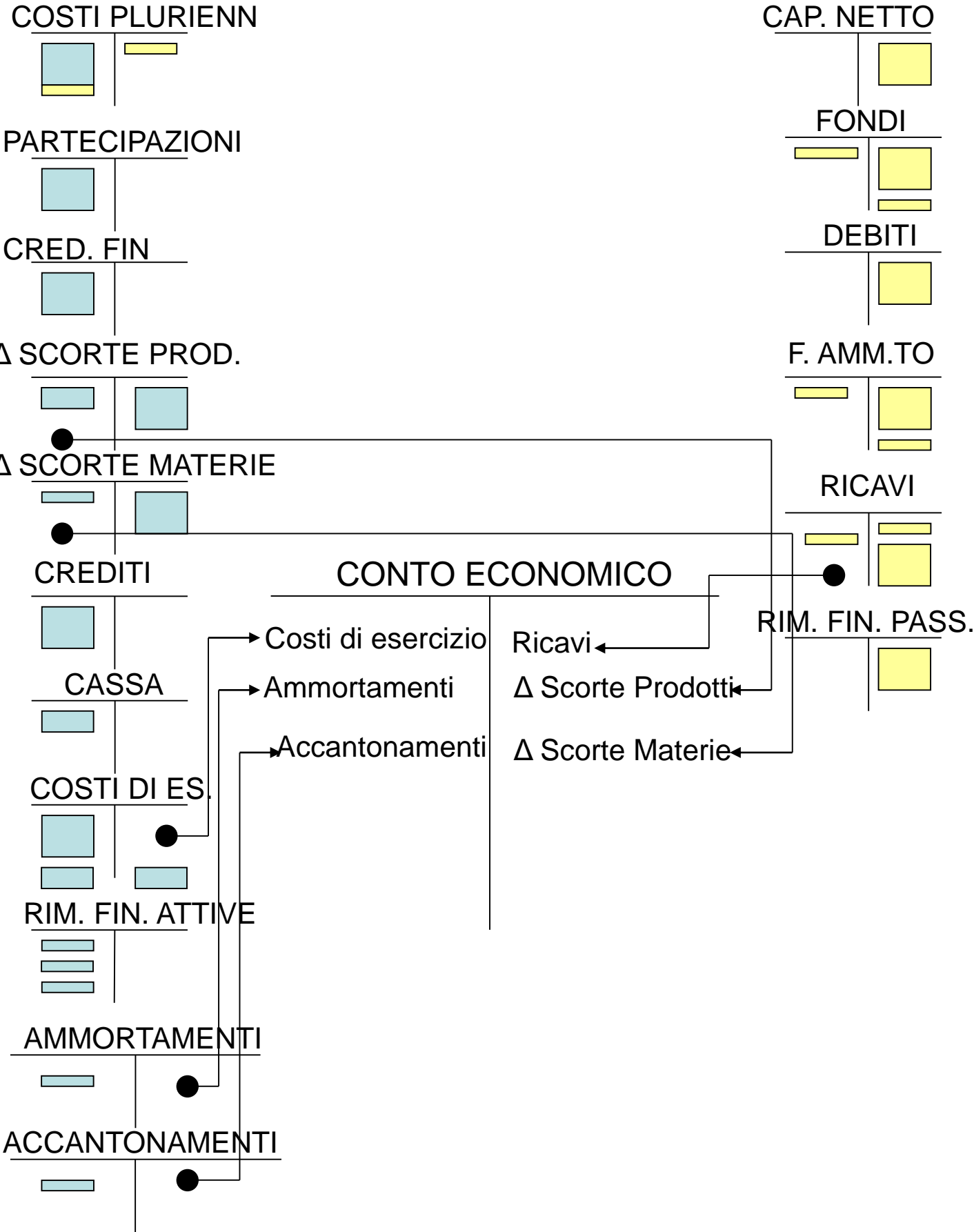
Ammortamenti

Accantonamenti

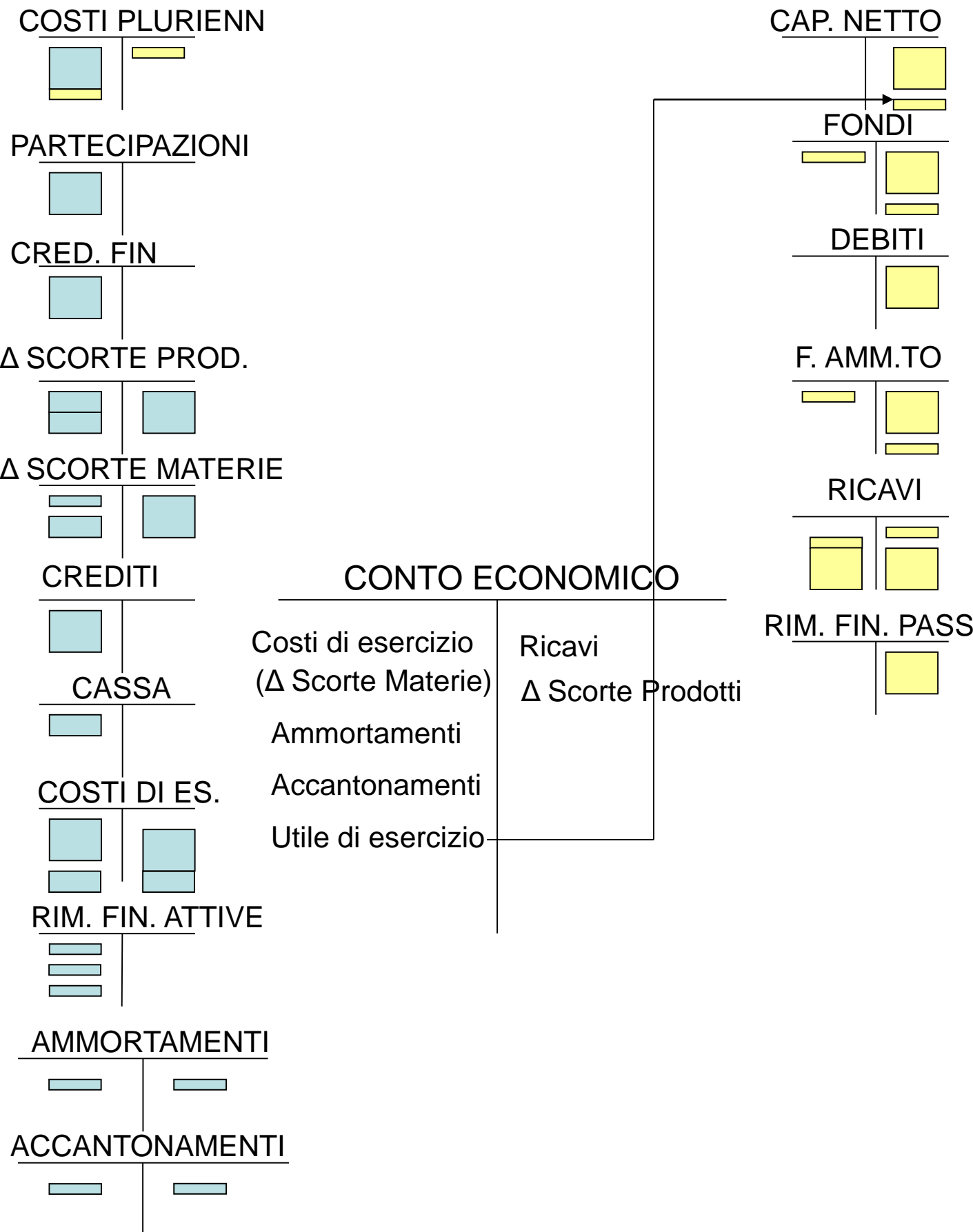
Ricavi

Δ Scorte Prodotti

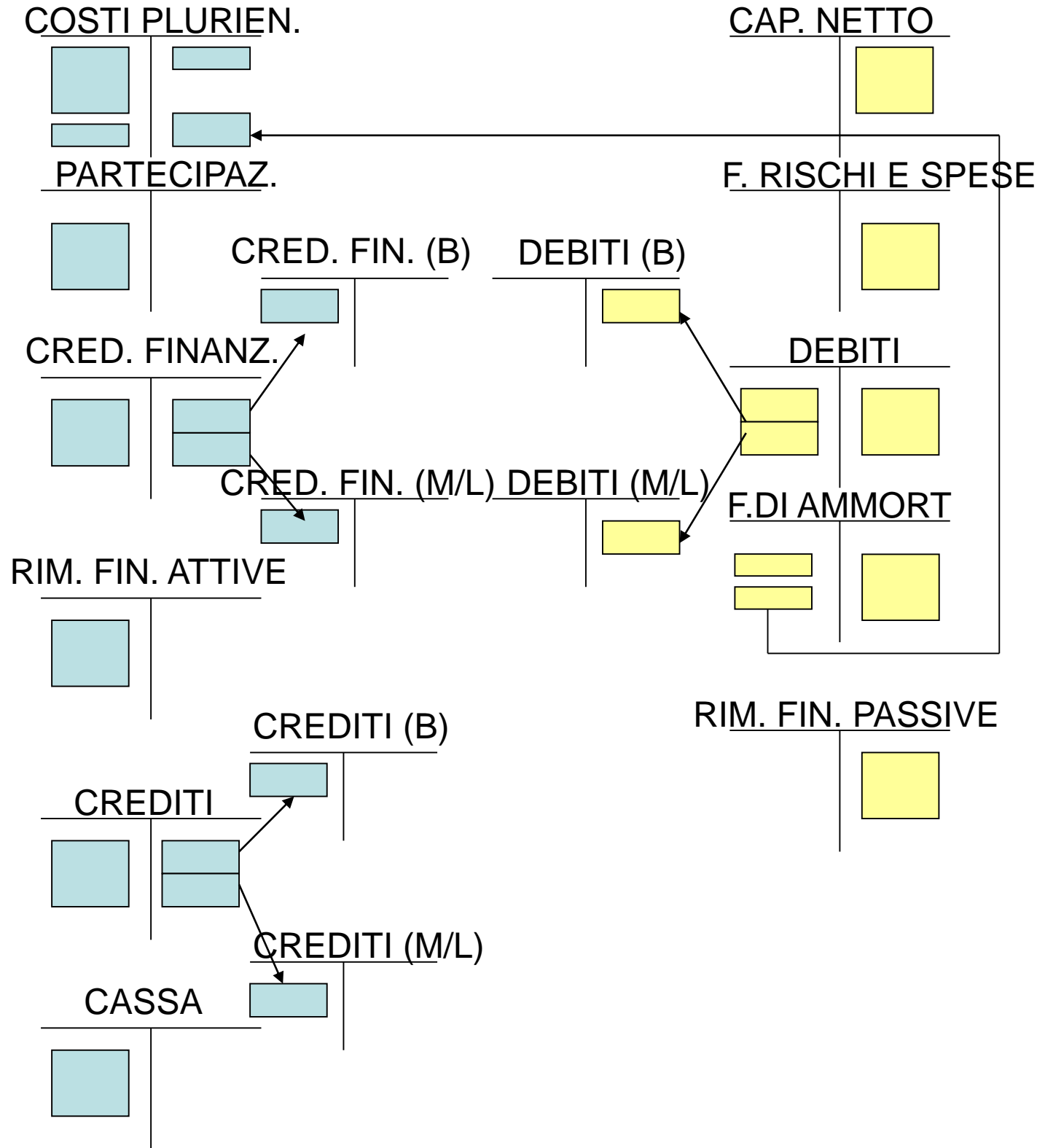
Δ Scorte Materie



6. SCRITTURE DI DETERMINAZIONE DELL'UTILE DI PERIODO



7. SCRITTURE DI RICLASSIFICAZIONE FINALE



8. SCRITTURE FINALI DI CHIUSURA DEI CONTI

