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Rosina Ehmann



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www b mag ru 20 100 **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 Sergiacomo Dottore commercialista Revisore legale dei conti Mediatore civile componente della Commissione cooperative O D C E C di Roma e componente della Commissione diritto societario O D C E C di Tivoli Svolge attivit pubblicistica per riviste specializzate in materia di bilancio fisco e operazioni straordinarie **Export Planning** Joris J.A. Leeman,2015-10-09 The purpose of this book is to show you how to plan and execute internationalisation within your firm Export Planning explains a method following a 10 step approach to create your international marketing plan It will enable you to Systematically select and plan the entry into new international markets Enhance the chances of success through its integrated review of analysis and

strategy with marketing logistics organisation and finance Put together a sound line of reasoning from strategy to implementation This book provides you with An Export Planning Model a framework to develop your International Marketing Plan 4 phases showing you how to set up an Export Policy Export Audit Export Plan and Export Roll out 10 steps and 5P s for export which can be used as a toolkit A checklist to review whether you are ready for export The secret of successful international trade can be found in applying the 4C s of marketing and matching them with the 5P s for export product performance partners people and perseverance A book for practitioners and thinkers students and managers *Auto e fisco* Albino Leonardi, Simone Dimitri, Clara Pollet, 2013 *Autocar* ,2005 *Шесть дней из жизни дознавателя* Виктор Наговицын, 2024-01-26 2010 PDF A4 **Compound Semiconductor** ,2004 Paghe e contributi 2015 AA. VV., 2015-06-04 Il Manuale inserito nella collana GUIDE E SOLUZIONI dedicato ai professionisti del lavoro ed diretto ad affiancare e supportare l'attività degli addetti paga nell'elaborazione e nella compilazione dei cedolini Paghe e contributi esamina con taglio operativo gli adempimenti sia di fonte legale che contrattuale connessi al personale dipendente e non L'esposizione sistematica degli obblighi derivanti sia dalla disciplina normativa che dalla prassi amministrativa offre al lettore un completo quadro d'insieme della materia ed accompagnata dalle istruzioni operative e dall'indicazione di soluzioni applicative in ordine all'elaborazione degli stipendi alla determinazione dei contributi previdenziali dei premi assicurativi e delle ritenute fiscali Tra le novità di questa edizione oltre alla completa revisione del quadro normativo generale vanno segnalati i provvedimenti di inizio anno della legge di Stabilità 2015 L. 23/12/2014 n. 190 con la quale sono stati ulteriormente previsti sgravi contributivi per le nuove assunzioni deduzioni del costo del lavoro stabilizzazione del c.d. bonus 80 euro e la novità del tfr in busta paga Completa la struttura un'ampia appendice di documentazione contenente le seguenti tabelle aliquote e detrazioni addizionali Irpef contributi minimi assegni per il nucleo familiare costi chilometrici e tariffa dei premi Inail *Prices and Earnings* ,2009 *Standard & Poor's Creditweek* ,2008 **Automobile Industry 2001 and Beyond** Sohan Raj Mohnot, 2001 With reference to the Indian scene *Ward's World Motor Vehicle Data 2009* ,2009 **Automotive News** ,2000 *Torque* ,2008-10 Singapore's best homegrown car magazine with an editorial dream team driving it We fuel the need for speed

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