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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 così via e alle conseguenti ripercussioni in termini di imposizione fiscale in virtù di questa considerazione al fine di appostare correttamente tutte quelle voci di bilancio utili al calcolo delle imposte è 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 più 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 attività pubblicistica per riviste

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