

Nome e cognome Classe Data

Esercitazione CLIL sulla riclassificazione di un bilancio d'esercizio di una S.p.a.

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Esercitazione destinata agli studenti della classe quinta, indirizzi AFM e SIA

Financial statement index analysis: reclassification of a financial statement of a corporation

A) Tick the balance sheet item where the following accounts for the financial statement index analysis are included.

Balance sheet					
Accounts	Assets		Liabilities and equity capital		
	Current assets	Not current or fixed assets	Short term or current liabilities	Long term liabilities	Equity capital
Goodwill					
Raw materials					
Operating profit (dividends)					
Software					
Additional paid-in capital					
Finished products					
Trade debtors within one year					
Copyrights					
Legal reserve					
Semifinished products					
Tools and equipment					
Mortgage loan after more than 12 months					
Original issue discount					

Accounts	Assets		Liabilities and equity capital		
	<i>Current assets</i>	<i>Not current or fixed assets</i>	<i>Short term or current liabilities</i>	<i>Long term liabilities</i>	<i>Equity capital</i>
Bills payable					
Returnable packing					
Accrued expenses					
Share capital					
Prepaid expenses					
Land and buildings					
Provisions for future risks and charges within one year					
Tax liability					
Provisions for future risks and charges					
Cash					

B) Tick the sub class of the following accounts.

Balance sheet						
	Current assets			Not current or fixed assets		
	<i>Cash and cash equivalent</i>	<i>Trade receivables</i>	<i>Inventory or stocks</i>	<i>Tangible fixed assets</i>	<i>Intangible fixed assets</i>	<i>Financial fixed assets</i>
Goodwill						
Raw materials						
Software						
Finished products						
Trade debtors within one year						
Copyrights						
Semifinished products						

	Current assets			Not current or fixed assets		
	<i>Cash and cash equivalent</i>	<i>Trade receivables</i>	<i>Inventory or stocks</i>	<i>Tangible fixed assets</i>	<i>Intangible fixed assets</i>	<i>Financial fixed assets</i>
Original issue discount						
Returnable packing						
Prepaid expenses						
Land and buildings						
Cash						
Governments bonds in the short term or treasury						

Solution

A)

Balance sheet					
Accounts	Assets		Liabilities and equity capital		
	Current assets	Not current or fixed assets	Short term or current liabilities	Long term liabilities	Equity capital
Goodwill		x			
Raw materials	x				
Operating profit (dividends)			x		
Software		x			
Additional paid-in capital					x
Finished products	x				
trade debtors within one year	x				
Copyrights		x			
Legal reserve					x
Semifinished products	x				
Tools and equipment		x			
Mortgage loan after more than 12 months				x	
Original issue discount		x			
Bills payable			x		
Returnable packing		x			
Accrued expenses			x		
Share capital					x
Prepaid expenses	x				
Land and buildings		x			
Provisions for future risks and charges within one year			x		
Tax liability			x		
Provisions for future risks and charges				x	
Cash	x				

B)

Balance sheet						
	Current assets			Not current or fixed assets		
	<i>Cash and cash equivalent</i>	<i>Trade receivables</i>	<i>Inventory or stocks</i>	<i>Tangible fixed assets</i>	<i>Intangible fixed assets</i>	<i>Financial fixed assets</i>
Goodwill					✗	
Raw materials			✗			
Software					✗	
Finished products			✗			
trade debtors within one year		✗				
Copyrights					✗	
Semifinished products			✗			
Original issue discount					✗	
Returnable packing				✗		
Prepaid expenses		✗				
Land and buildings				✗		
Cash	✗					
Governments bonds in the short term or treasury		✗				