

TRACCE ESAME DI STATO COMMERCIALISTA FEDERICO II

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Tracce Esame di Stato Commercialista Federico II: Domande e Risposte

L'esame di stato per commercialista presso l'Università Federico II di Napoli prevede una prova scritta, articolata in più domande a risposta aperta. Di seguito, riportiamo alcune domande ricorrenti e le relative risposte.

Domanda 1: Criteri di contabilizzazione delle rimanenze

- **Risposta:** Le rimanenze vengono contabilizzate al minore tra il costo di acquisto o produzione e il valore netto di realizzo stimato.

Domanda 2: Individuazione dei costi di ricerca e sviluppo

- **Risposta:** I costi di ricerca e sviluppo sono quelli sostenuti per individuare e valutare nuovi prodotti, processi o servizi.

Domanda 3: Disciplina del bilancio consolidato

- **Risposta:** Il bilancio consolidato è un documento contabile che fornisce una visione sintetica della situazione economica, finanziaria e patrimoniale di un gruppo di società. Viene redatto secondo i principi stabiliti dal D. Lgs. n. 127/1991.

Domanda 4: Adempimenti fiscali in materia di imposte dirette

- **Risposta:** Gli adempimenti fiscali in materia di imposte dirette comprendono, tra gli altri, la dichiarazione annuale dei redditi, la liquidazione

dell'IRPEF, la gestione dei crediti d'imposta e degli incentivi fiscali.

Domanda 5: Aspetti giuridici delle società di capitali

- **Risposta:** Gli aspetti giuridici delle società di capitali riguardano la loro costituzione, il funzionamento, l'amministrazione e la liquidazione. Vengono disciplinati dal Codice Civile e dalle leggi speciali.

Uhakiki wa Riwaya ya "Usiku Utakapokwisha" na Mwalimu Makoba

1. Ufafanuzi wa Riwaya "Usiku Utakapokwisha" ni riwaya iliyoandikwa na Mwalimu Makoba, mwandishi mashuhuri wa Kiswahili nchini Tanzania. Riwaya hii inasimulia hadithi ya Ahmed, kijana ambaye anakabiliwa na changamoto mbalimbali za maisha katika jamii. Riwaya hii inachunguza mandhari yaliyoenea kama vile umaskini, ubaguzi, na mapambano ya kujitambua.

2. Wahusika Wakuu Riwaya hii inawasilisha wahusika wenye nguvu na wa kukumbukwa. Wahusika wakuu ni pamoja na Ahmed, kijana maskini anayejitahidi kuishi; Juma, jirani wa Ahmed ambaye ni mfano halisi wa umaskini; na Fatuma, mwanamke mrembo na mpenda shughuli ambaye Anakuwa mpenzi wa Ahmed. Wahusika hawa wanachangia ukuaji na maendeleo ya hadithi kwa njia tofauti.

3. Mbinu za Kitamaduni Mwalimu Makoba hutumia mbinu mbalimbali za kitamaduni katika riwaya yake. Hizi ni pamoja na matumizi ya lugha ya kienyeji, methali, na nyimbo za jadi. Mbinu hizi huongeza utambulisho wa riwaya na kusaidia kuunda mazingira ya kweli kwa wasomaji.

4. Mada Zilizochunguzwa "Usiku Utakapokwisha" inachunguza mada muhimu za kijamii, kiuchumi, na za kibinafsi. Riwaya hii inakosoa umaskini, ubaguzi, na ukandamizaji kwa njia ambayo inavutia mawazo. Aidha, inachunguza mapambano ya kujitambua na maana ya kuwa wa kweli kwa nafsi yako.

5. Umuhimu wa Riwaya "Usiku Utakapokwisha" ni riwaya muhimu kwa sababu inatoa maoni ya kipekee kuhusu maisha katika Afrika ya kisasa. Inaangazia changamoto ambazo watu wanakabiliana nazo kila siku na inasisitiza umuhimu wa kujitambua. Riwaya hii ni lazima isomwe kwa mtu yeyote anayetaka kuelewa masuala ya kijamii na kitamaduni yanayothiri bara la Afrika.

What is The Chimp Paradox model? In The Chimp Model, the inner Chimp is the emotional team within the brain that thinks and acts for us without our permission. The logical team is the real person, it is you; rational, compassionate and humane, and is the Human within. The memory banks for reference are the Computer.

Is The Chimp Paradox worth reading? If you're looking for a transformative read that can genuinely impact your mindset and help you achieve a higher level of self-awareness, "The Chimp Paradox" is the answer.

What is the book chimp paradox about? Brief summary The Chimp Paradox by Prof Steve Peters is a self-help book that delves into the workings of the human brain. It introduces the concept of the "inner chimp" and provides practical strategies for managing impulsive behavior and emotional responses.

What is The Chimp Paradox in a nutshell? The paradox is that, love him or loathe him, the chimp can be your best friend or your worst enemy. The chimp relies on instincts and drives, controlling your flight or fight response – great for getting you out of danger, but very unhelpful in relationships and your professional life.

Does The Chimp Paradox help with anxiety? Using The Chimp Model, you can learn to recognise these triggers and respond how you would like to respond. You can develop strategies to regulate your emotions and thoughts to stay calm and focused even in challenging situations.

What are the three parts of the brain in The Chimp Paradox? There are three main parts to the brain in this model: The Chimp system – emotional, irrational, and survival based. The Human system – rational, logical, and factual based. The Computer system – our reference source.

Is The Chimp Paradox CBT? There are many similarities between Dr. Peters model and the general CBT model. He emphasises the importance of identifying negative thought patterns and naming same (the chimp), acknowledging the difference between thoughts and the self.

What is The Chimp Paradox ADHD? In ADHD, 'the chimp' is more likely to be active because of deficits in self-control associated with frontal impairments. Affected individuals in effect lack a behavioural endoskeleton to structure their lives. This may

well be the key immaturity that resolves in some but persists into adulthood in others.

Is The Chimp Paradox fight or flight? Some Chimps will simply turn and flee feeling threatened and insecure, some will freeze finding social interaction difficult and causing high anxiety whilst others will go into fight mode and seek to establish their presence with confidence.

What is The Chimp Paradox analogy? Steve Peters explains that we all have a being within our minds that can wreak havoc on every aspect of our lives--be it business or personal. He calls this being "the chimp," and it can work either for you or against you. The challenge comes when we try to tame the chimp, and persuade it to do our bidding.

What is the fridge door syndrome chimp paradox? In the Chimp Paradox, Goblins are pretty much considered unerasable and therefore something we need to learn to contain. Dr Peters describes 'The Fridge Door Syndrome' as one of the most common forms of Goblins that affects most people in Western society.

How is The Chimp Paradox connected to emotional intelligence? Our mind has 3 main parts These are the Chimp, the human and the machine; and each has a differing approach as to how it deals with what is presented to us. The chimp interprets information based on emotional, illogical thinking and will receive it before the human who perceives things more logically and rationally.

Why should I read The Chimp Paradox? It so eloquently explains the way in which our minds work and how we can use this understanding to manage our thoughts and emotions to live a more successful and confident life. It has to be one of the most useful books I have ever read.

Why is it called The Chimp Paradox? Peters explains the key elements of the psychological mind and calls them the chimp, the human and the computer. He puts forward a concept of mental function that has a rational side of the brain against an emotional side—the 'chimp'.

What is the snow white mentality? In conclusion, Snow White Syndrome is a phenomenon psychological that reflects the need for external validation and personal insecurity. People who experience this syndrome often focus on image and constant

comparison with others, which can have a negative impact on their mental health and emotional well-being.

What is the 3 3 3 trick for anxiety? It's an easy technique to remember and use in the moment, it's available to us the majority of the time, and it can be a simple strategy to help us focus and ground when anxiety overwhelms. Put simply, you name three things you can see, three you can hear, and move three different body parts.

What is the chimp paradox stone of life? Similarly, the Stone of Life represents your core self, symbolizing your authentic nature and values. Both concepts highlight the importance of connecting with the innermost self and living in alignment with it.

How many books has The Chimp Paradox sold? Professor Steve Peters is author of the bestselling book, The Chimp Paradox, which has sold over 1.4 million copies since release in 2012.

What is The Chimp Paradox of stress? The Chimp is trying to protect you from danger, but it can be overactive and cause you to feel anxious and stressed. It does this by releasing chemicals such as cortisol and noradrenaline throughout the body and the mind, which make you feel uncomfortable. It is priming you to act.

What is the chimp theory in psychology? The Chimp System The first is the “chimp” system – so called because we share it with our hominid cousins. This part of our brain is in play when we act impulsively, without regard for the consequences. Our inner chimp is emotional, greedy and lazy and with us from birth.

What is your stone of life? Essentially think of this as metaphorical concept that underscores the importance of your own self-worth and values/code of ethics. The Stone of Life represents the idea that each person has a limited and precious resource – their life energy. The Stone of Life reminds us who we are on a deep level.

What is the ID ego in The Chimp Paradox? The Id though is rather like the Chimp: The Ego is the modified and reasoning Human: And the Super Ego is your (Super) Computer incorporating the values, morals and behaviours that are learnt from one's upbringing and later life experiences.

What is the 5 chimps theory? It is the 5 chimps theory.... You can predict the mood and behaviour patterns of any chimp by the 5 chimps they hang out the most. Our tendency is the same. We tend to think and behave the way of the people surround ourselves with.

Should you read The Chimp Paradox before a path through the jungle? I would recommend reading the Chimp Paradox first to gain an understanding of the Chimp model. This book then goes into a lot more detail, with examples in each chapter which supports the learning. The exercises at the end of each chapter are also very good and I recommend taking the time to do them.

What is the rarest ADHD symptom?

Can ADHD be masked by high IQ? Misdiagnosis is not uncommon when high IQ and ADHD collide. Very bright children who are also highly active are sometimes misdiagnosed with ADHD. On the other hand, some highly intelligent children with ADHD can focus on things that interest them for an extended period of time, which can lead to misdiagnosis as well.

Why do ADHD have high IQ? A popular misconception is that all children with attention deficit hyperactivity disorder (ADHD) are naturally smarter and have a higher IQ than children without ADHD. However, there is no correlation between this condition and intelligence.

Does f45 help with nutrition? In each F45 studio, we empower our members to follow a healthy diet and make rational nutrition and wellness choices. The awesome thing is, everything is connected! So, no matter where you're at on your nutrition or fitness lifestyle, a high-intensity workout can help boost multiple areas of your life.

What is 45 workout?

What does peri workout nutrition mean? “Peri-workout” is a term that encompasses the three important times around a workout: pre, intra, and post. The reason this time is often emphasized is because around the workout is when our body uses the most amount of fuel.

What is the nutrition for CrossFit performance?

What is the F45 diet plan? F45 recommends a balanced approach to nutrition including a variety of nutrients, vitamins, and minerals. The nutritional principles that underpin the F45 Challenge are evidence based and distinguish the F45 Challenge from unsustainable fad diets.

Is F45 4 times a week enough? To get the most out of the F45 Challenge, our trainers recommend 4-5 workouts per week. Government health officials recommend 2 days of strength training to help build lean muscle mass and 2.5-5 hours of moderate exercise.

Why is F45 going bust? In short, F45 failed to meet its new franchise growth targets because: Existing franchisees were already struggling and external lenders weren't comfortable with lending against these businesses – particularly in a slowing economy and increased interest rate environment.

How does F45 change your body? Like we touched on before, strength training is an essential component of any weight loss management plan, and you should aim to perform strength training exercises at least 2 days per week. F45 resistance workouts are designed to help you build lean muscle mass to mitigate muscle loss caused by rapid weight loss.

Can I do F45 if I am unfit? Some very fit, strong people find F45 isn't a good fit for them, and equally I've seen some people come from a completely inactive background and achieve unbelievable things in an F45 studio. Here's some key things to consider: What is your exercise background? F45 is HIIT training.

Should you eat carbs or fat before workout? The closer you eat before a workout, you'll want your foods to be in higher carbohydrates and lower in fats. If you are eating 30-60 minutes before: It is recommended that you eat a high carbohydrate, moderate protein, and low fat snack before exercising.

Is it better to eat a snack before or after a workout? Eat after you exercise Eat a meal that has both carbohydrates and protein in it within two hours of your workout if possible. Eating after you work out can help muscles recover and replace their glycogen stores. Think about having a snack if your meal is more than two hours away.

Are carbs or protein more important post-workout? Take Home Points. Your body needs carbs to fuel your working muscles. Protein is there to help build and repair. Get a combination of the protein and carbs in your body one to four hours pre-workout and within approximately 60 minutes post-workout.

What do CrossFitters eat for breakfast?

What diet do most CrossFitters use?

Do CrossFitters eat sugar? What is the CrossFit Diet? As a general guide, the CrossFit website recommends that athletes “eat meat and vegetables, nuts and seeds, some fruit, little starch and no sugar” and “keep intake to levels that will support exercise but not body fat.”

Does F45 make you toned? Many F45 workouts focus on building lean muscle mass, where muscles become more defined and denser, rather than bigger. For those on a weight loss journey, strength training can help you maintain muscle mass while reducing your weight.

Is F45 cardio or strength? Each F45 workout is a unique program that incorporates cardio, resistance-based strength training, or a hybrid of both, all geared toward everyday life.

Why is F45 so popular? F45 is the perfect example of simplicity—the same 45-minute high-intensity, circuit training class is offered to all members around the globe each day. Compared to a big box gym that offers personal training, group fitness classes, and various exercise machines, the F45 concept is incredibly straightforward.

Why am I so tired after F45? We lose a great deal of water and electrolytes through sweating while we work out. Adequate hydration after a workout will not only promote recovery, but will ensure we don't feel overly fatigued or tired before our next workout.

Is F45 better than CrossFit? CrossFit training is a little more intense. Members get coaching on good form, mobility, and developing new skills. Getting ripped is incidental, and not even guaranteed! F45 is much more general — about getting

stronger and fitter, yes, but much less about building new athletic skills.

How long does it take to get in shape with F45? F45 promises members a toned physique (hello, chiselled abs) after just two months of training, through its circuit and HIIT-based sessions, each lasting – you've guessed it – for 45 minutes at a time.

Why is F45 dying? "They just didn't innovate enough and keep up with trends. "F45, in particular, has definitely made some bad calls, but each franchise is going through battles in their own studio." Another franchisee told the ABC they recently closed their successful F45 gym because its franchising fees had become too expensive.

Why do people hate on F45? At F45 — there's not so much emphasis on great form. The coaches will watch for bad form and prevent injury. But I don't see all coaches religiously coaching people to do things better. So I see a lot of sloppy push-ups, squats, burpees... just lazy movement that's definitely going to lead to soreness.

What is the failure rate of the F45 franchise? The most recent calculated 3-year failure rate of F45 Training was 13% in the U.S.

What does F45 do to your body? F45 resistance workouts are structured with full-body resistance exercises to increase muscle mass and strengthen your body and mind. Continue reading for our expert guide on the benefits of weight training to boost your health and lifestyle.

Is F45 good for bodybuilding? Many F45 workouts focus on building lean muscle mass, where muscles become more defined and denser, rather than bigger. For those on a weight loss journey, strength training can help you maintain muscle mass while reducing your weight.

How many calories does F45 really burn? In just 45 minutes, F45 members can burn 400-600 calories, delivering the amazing, post-workout euphoria, all in under one hour. Workout at your own pace.

Will I see results from F45? There's something weirdly addictive about the classes - maybe because they are so fast-paced they're over before you know it - and you can't deny they deliver results. I didn't follow the meal plan that strictly, and still dropped nearly 7% in body fat and lost around 6lbs.

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Does Mark Wahlberg actually do F45? Technically, Wahlberg's F45 workouts are more intense than your standard F45 circuit, with longer sets and no breaks. And yet, for him, our workout was more like an exercise snack. After the class, he told me he's actually more about longevity and recovery these days than pushing himself to the limit.

Can you get lean doing F45? F45 resistance workouts are designed to help you build lean muscle mass to mitigate muscle loss caused by rapid weight loss. This increased muscle also protects your bones and joints from injury, which is particularly beneficial as we age.

Why did F45 fail? In short, F45 failed to meet its new franchise growth targets because: Existing franchisees were already struggling and external lenders weren't comfortable with lending against these businesses – particularly in a slowing economy and increased interest rate environment.

How many days a week should you do F45? If you are someone who is entering the challenge as a regular F45 member, taking 4-5 F45 classes or a combination of about 3 strength days and 2 cardio days, you should be including at least 2 days of active recovery.

Is F45 worth it for weight loss? F45, with its combination of cardio and strength training, can help you burn calories, which is an important aspect of creating a

caloric deficit. F45 According to F45 a 45-minute class could use between 400 and 600 calories. If this puts you in a moderate and consistent calorie deficit over time you will lose weight.

Is F45 ok for beginners? F45 Training is a high-intensity, interval-based group training concept that combines functional movements in a 45-minute circuit style session, helping you to achieve your fitness goals whether you are a beginner or expert-level fitness consumer.

What to eat before F45? The best meal to have before a workout is a small portion of low to moderate glycemic carbohydrates with a small portion of protein at least 2-3 hours before.

Does F45 make you fit? According to numerous sources, F45 founder Rob Deutsch has said that the workout can burn 500 to 800 calories, which is a substantial number. Of course, the total number of calories you burn may vary based on the intensity of your workout, your weight, and other factors.

Why is F45 so successful? The F45 Training franchise model is extremely scalable, mainly due to its original, innovative concept. All franchises and business activities are framed around this concept, while also allowing for creativity and uniqueness across locations and member bases.

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