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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 specializzate in materia di bilancio fisco e operazioni straordinarie

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this book presents the state of the art in supercomputer simulation it includes the latest findings from leading researchers using systems from the high performance computing center stuttgart hlrs in 2019 the reports cover all fields of computational science and engineering ranging from cfd to computational physics and from chemistry to computer science with a special emphasis on industrially relevant applications presenting findings of one of europe s leading systems this volume covers a wide variety of applications that deliver a high level of sustained performance the book covers the main methods in high performance computing its outstanding results in achieving the best performance for production codes are of particular interest for both scientists and engineers the book comes with a wealth of color illustrations and tables of results from brain dynamics to the mind spatiotemporal neuroscience explores how the self and consciousness is related to neural events sections in the book cover existing models used to describe the mind brain problem recent research on brain mechanisms and processes and what they tell us about the self consciousness and psychiatric disorders the book presents a spatiotemporal approach to understanding the brain and the implications for artificial intelligence novel therapies for psychiatric disorders and for ethical societal and philosophical issues pulling concepts from neuroscience psychology and philosophy the book presents a modern and complete look at what we know what we can surmise and what we may never know about the distinction between brain and mind reviews models of understanding the mind brain problem identifies neural processes involved in consciousness sense of

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