

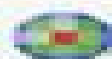
REVISORE LEGALE

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- ▣ PMI, imprese industriali e commerciali
- ▣ Risk approach e controllo della qualità
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VII
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La revisione legale nelle PMI Pesenato Alberto, 2013-12-02 L e book si propone di indicare al professionista in forma sintetica ma esauriente una appropriata metodologia per poter eseguire in maniera scrupolosa la revisione contabile nelle PMI contiene infatti tutti gli strumenti indispensabili per eseguire l'attività Il primo capitolo fornisce un quadro dell'evoluzione storica normativa i riferimenti di legge sul ruolo del revisore in Italia come indicato dai regolamenti attuativi nonché l'evoluzione normativa per la redazione dei bilanci e i principi contabili di riferimento Ogni strumento proposto fa riferimento ai principi di revisione ISA International Standards on Auditing esemplificati anche grazie a chiari questionari e check lists di facile utilizzo Concludono il capitolo i Documenti CoSO Report I III ritenuti best practice internazionale per un adeguato sistema di controllo interno Il secondo capitolo si sofferma sul concetto di significatività ed espone sinteticamente ma chiaramente la metodologia comunemente indicata come Risk Approach adottata per identificare il Rischio di Revisione quale ponderazione tra il Rischio Intrinseco ed il Rischio di Controllo L'ultimo capitolo una vera e propria guida operativa alle verifiche del collegio sindacale e ai controlli del revisore legale specificatamente pensata per le PMI Si propone in questo capitolo una Matrice che guida il professionista ad utilizzare tutti gli strumenti necessari per compiere il proprio lavoro e seguire quindi i procedimenti utili per completarlo In particolare si illustrano i programmi di revisione per la verifica contabile delle poste di bilancio in base al Rischio di Revisione determinato i Questionari sul Controllo Interno ICQ organizzati per cicli produttivi Sono presentate infine le verifiche sulla regolare tenuta della contabilità sociale e la corretta rilevazione dei fatti di gestione nelle scritture contabili come prescritto dalla legge La metodologia qui presentata impone una serie di verifiche step by step che porta il Sindaco Revisore Legale ad avere il lavoro pianificato e dettagliato come previsto dal Principio di Revisione 300 ad avere una visione complessiva di tutti i controlli e della relativa tempistica nell'attuarli e nel poter di conseguenza variarli estendendoli o riducendoli ad escludere eventuali omissioni ed inutili duplicazioni delle verifiche a limitare i commenti all'essenziale

Organismo di Vigilanza Alberto Pesenato, 2023-05-17 Il manuale ORGANISMO DI VIGILANZA sviluppa e propone una appropriata metodologia di approccio nella redazione del Modello di organizzazione gestione e controllo ex D.lgs 231/2001 e presenta procedure e strumenti operativi indispensabili per assolvere a quanto richiede il decreto In questa nona edizione sono proposti 3 nuovi capitoli riguardanti gli allegati al MOGC i memoranda riferiti alla determinazione del Rischio di Infrazione e le verifiche dell'OdV un utile vademecum passo passo per proporre la realizzazione del MOGC il testo completo di MOGC da proporre alla società corredato da tutti gli allegati Allegato editoriale Il punto di forza del volume rappresentato dai documenti digitali presenti nell'Allegato editoriale contenente i due strumenti necessari dall'Organismo di Vigilanza per monitorare le procedure adottate dagli organi di Governance e dalle Unità Operative altri documenti utili all'Organismo di Vigilanza per svolgere le proprie funzioni regolamento mappatura delle aree di rischio verbali periodici relazione annuale protocolli conferme esterne modulistica analisi comparativa istruzioni per l'

inventario fisico reati presupposto I documenti dell'Allegato editoriale sono consultabili dal servizio LA MIA BIBLIOTECA cliccando sull'icona Scarica gli allegati presente sopra l'immagine della copertina del titolo Manuale del revisore legale. La revisione contabile per imprese industriali, commerciali e PMI: verifiche, controlli e relativi verbali. Con CD-ROM Alberto Pesenato, 2011 **Catalogo dei libri in commercio**, 1999 *Revisore legale* Alberto Pesenato, 2016-02 *Manuale di revisione contabile per imprese industriali, commerciali e per le PMI. Verifiche sindacali, controlli del revisore e relativi verbali. Con CD-ROM* Alberto Pesenato, 2010 Manuale di revisione legale FELLEGARA ANNAMARIA, 2022-09-16

La materia della revisione legale stata investita negli ultimi anni da profondi mutamenti normativi da continui aggiornamenti degli standard professionali di riferimento e indirettamente dal riflesso riverberato da modifiche intervenute in ambiti disciplinari attigui influenti sull'oggetto e sulla organizzazione dell'attività del revisore. Relativamente al primo aspetto gli interventi legislativi dell'ultimo decennio in particolare sono stati volti al recepimento delle direttive comunitarie di armonizzazione ai principi internazionali di auditing. In particolare il D Lgs 27 gennaio 2010 n. 39 ha recepito la Direttiva 2006/43/CE che dettando nuove regole sulla revisione dei conti annuali e dei conti consolidati si proponeva di perseguire una sostanziale armonizzazione europea degli obblighi in materia. La principale novità del D Lgs 39/2010 stata quindi quella di raccogliere in un unico testo normativo le disposizioni in materia di revisione sostituendo così la pluralità di discipline speciali fino ad allora in essere. Il quadro normativo previgente si presentava infatti molto articolato: le disposizioni erano contenute in parte all'interno del Codice Civile che definiva le società soggette alla revisione nonché i profili generali dell'esercizio dell'attività di revisione e in parte nel D Lgs 27 gennaio 1992 n. 88 che disciplinava i soggetti legittimati ad esercitare l'attività di revisione oltre che le modalità di tenuta del registro dei revisori contabili. Inoltre erano previste norme speciali per le società con azioni quotate nei mercati regolamentati (D Lgs 58/1998 per le società assicurative, D Lgs 209/2005 e per le società operanti nel settore bancario e creditizio, D Lgs 385/1993). Con riferimento al secondo aspetto sul fronte comunitario la Direttiva 2006/43/CE stata modificata prima dalla Direttiva 2013/34/UE recepita nel nostro ordinamento con il D Lgs 139/2015 e poi dalla Direttiva 2014/56/UE recepita nel nostro ordinamento con il D Lgs 135/2016 per consentire l'adozione dei nuovi principi di revisione internazionali ISA con il fine di agevolarne la comprensione e la contestuale applicazione e garantire un innalzamento complessivo dell'audit quality. In particolare le direttive comunitarie del 2013 e del 2014 ampliavano ulteriormente la portata delle attività del revisore richiedendo anche l'espressione di un giudizio sulla coerenza della Relazione sulla gestione redatta dall'organo amministrativo. Infine la prospettiva trasversale tipica dell'approccio alla revisione ha determinato l'assunzione dei riflessi operativi di recenti modifiche normative introdotte nel quadro regolatorio quali il D Lgs 231/2001 in tema di responsabilità amministrativa delle persone giuridiche, il D Lgs 254/2016 sulla rendicontazione non finanziaria e il D Lgs 14/2019 sulla gestione della crisi d'impresa e dell'insolvenza recentemente modificato dalla Direttiva UE 2019/1023 del Parlamento Europeo e del Consiglio del 20 giugno 2019 (Direttiva Insolvency). In

particolare questo ultimo provvedimento ha avuto importanti ricadute applicative sia sulla nomina obbligatoria dell'organo di controllo per imprese che superano anche uno solo dei parametri previsti sia sugli strumenti da utilizzare per la prevenzione di un potenziale stato di insolvenza in particolare mediante il ricorso a specifici segnali di allarme di situazioni di crisi aziendale. Il volume assume tale contesto normativo e lo reinterpreta sulla base dei principali contributi scientifici copiosamente prodotti dalla ricerca economico aziendale e presenti in letteratura sia nazionale tra i quali preme ricordare quelli di Luciano Marchi sia internazionale. I documenti predisposti sul tema dal CNDCEC costituiscono un elemento fondamentale di collegamento con la migliore prassi e conferiscono al testo un insostituibile arricchimento in termini di strumenti di lavoro. Un ringraziamento degli autori va pertanto al consiglio nazionale e al gruppo di lavoro Revisione Legale del CNDCEC. *Manuale di revisione contabile per imprese industriali, commerciali e per le PMI*. Alberto Pesenato, 2010

Il manuale del revisore Marino Longoni, 2018-04-04. Con il testo unico della revisione legale si completamente ridisegnata la figura professionale e i compiti del revisore legale. ItaliaOggi pubblica in esclusiva il commentario ufficiale redatto dal Consiglio Nazionale dell'Ordine dei Dottori Commercialisti ed Esperti Contabili in materia di revisione legale dei conti. Di seguito i temi trattati: Il workflow della revisione, Organizzazione redazione e custodia delle carte di lavoro, L'accettazione e il mantenimento dell'incarico del sindaco revisore, La lettera di incarico dei sindaci revisori, L'audit risk approach, Il sistema di controllo interno quale barriera del rischio, La relazione al bilancio dei sindaci revisori, Manuale delle procedure di controllo della qualità. *Metodologia e tecnica della revisione contabile* Alberto Pesenato, 1991*

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