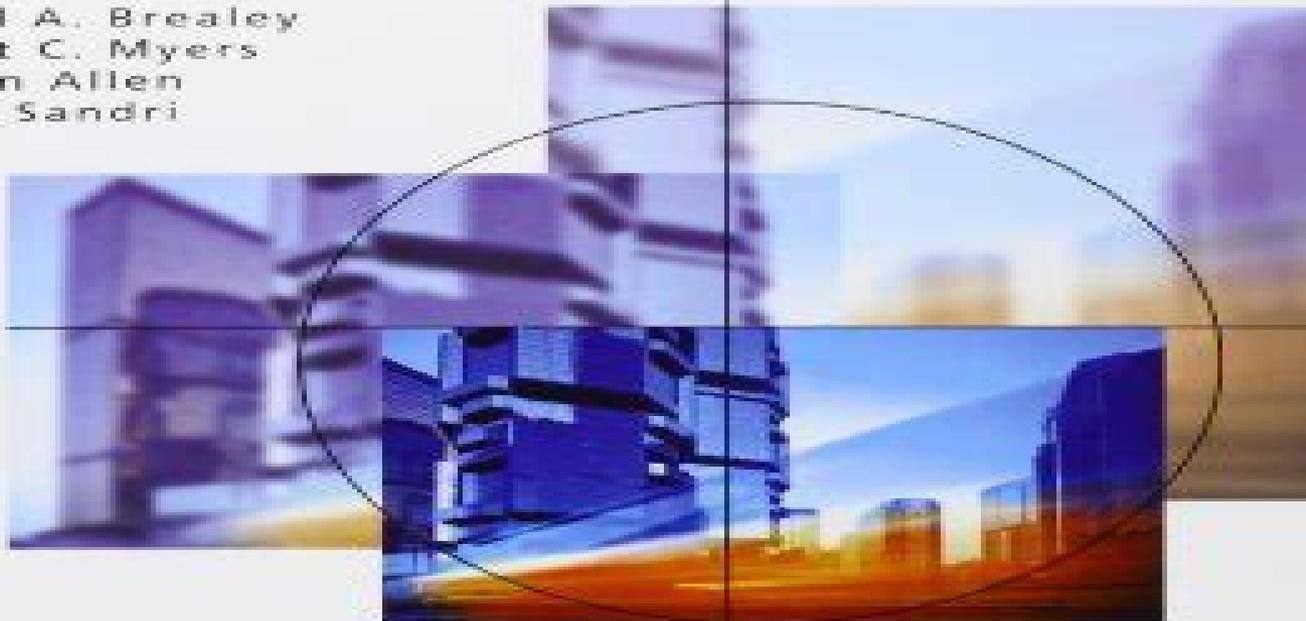


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BILANCIO E FONDAMENTI D IMPRESA PER GIURISTI introduce i giuristi all inquadramento e alla comprensione degli ambiti delle discipline economico aziendali attraverso un'esposizione che tiene conto del loro background e delle effettive necessità. In passato la compartimentazione delle professioni consentiva agli avvocati ai magistrati e ai notai di svolgere la propria attività quasi esclusivamente grazie a un background giuridico. Oggi invece richiede una maggiore trasversalità che implica l'esigenza di confrontarsi con logiche e strumenti propri di altre discipline quali il bilancio l'analisi di bilancio la valutazione d'azienda la finanza aziendale. Per mezzo di un percorso guidato e numerosi esempi il testo uno strumento di consultazione accessibile e operativo sulle tematiche più rilevanti **Corporate Financial Distress** Alberto Tron,2021-01-21
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La guida operativa PIANO INDUSTRIALE E FINANZIARIO offre un inquadramento generale del piano la descrizione della struttura e delle caratteristiche del documento oltre che i principi da applicare per una sua corretta elaborazione. Il testo quindi un riferimento metodologico e operativo per l'impresa e i professionisti chiamati ad elaborare questo importante documento di pianificazione strategica. L'entrata in vigore del Codice della Crisi d'impresa e dell'insolvenza ha reso ancora più centrale il ruolo del piano industriale da porsi in relazione all'adozione di un approccio forward looking alla gestione così come chiesto dal legislatore. La guida analizza le componenti qualitative e quantitative del piano tra le quali la descrizione del business dell'organizzazione aziendale della strategia attuale e futura del piano di marketing e degli schemi nei quali devono trovare espressione finanziaria le previsioni identificate dal management. Il testo riserva adeguata trattazione alla valutazione dei dati prospettici alle attività di monitoraggio oltre che all'impiego del piano nell'ambito di operazioni straordinarie e nelle situazioni di crisi infine propone un case history di piano di risanamento **Esercizio provvisorio e strumenti alternativi per la continuità aziendale** D. Galletti,A. Panizza,A. Danovi,A. Ferri,P. Riva,F. Cesare,A. Quagli,2013-08-02
L'esercizio provvisorio costituisce un'alternativa o un percorso di differimento rispetto alla più tradizionale gestione liquidatoria con la quale tipicamente in passato si identificava la fase esecutiva delle procedure fallimentari. L'esercizio provvisorio appare in grado di conciliare gli interessi dei creditori con quelli degli altri stakeholders e quindi con la tensione verso la sopravvivenza dell'azienda quale coordinazione produttiva riconoscibile attraverso una gestione unitaria e continuativa. Gli autori ognuno nella propria sfera di competenza specifica dimostrano argomenti alla mano quanto sia complessa la continua discussione tematica tra aziendalisti e giuristi sull'argomento della continuità aziendale. Il volume fornisce anche un parallelismo tra l'

esercizio provvisorio e il nuovo istituto del concordato in continuit volto a rideterminare i nuovi ruoli degli advisor del commissario e del curatore in caso di insuccesso Appare evidente che il percorso ormai definito le linee sono quelle del turnaround applicato alle procedure concorsuali e la rappresentazione agli stakeholders della reale strategia volta al ripristino della continuit aziendale In questo contesto ancora una volta l attore principale il piano industriale STRUTTURA

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Balanced Scorecard rafforza il risanamento aziendale Claudio Bottos,Paolo Camanzi,Marco Gennari,Roberto Mazzotti,Andrea Panizza,Emidia Vagnoni,2014-11-19 La Balanced Scorecard uno strumento di controllo strategico che pu essere di validissimo aiuto nella predisposizione del piano di risanamento di impresa Grazie all individuazione dei fattori critici di successo e ai correlati indicatori di performance aziendali questo strumento garantisce l affidabilit del piano e sorveglia la sua tenuta nel tempo In caso di crisi le due principali figure professionali su cui ci si affida per realizzare il piano industriale di risanamento sono il consulente per la sua elaborazione e l attestatore per garantirne l autenticit Con l ausilio della Balanced Scorecard questi soggetti disporranno di una quantit e variet di informazioni tali da poter aiutare l impresa con pi efficacia nella ricerca del ritorno al valore Lo stesso attestatore potr valutare con maggior successo il rispetto dei princ pi di attendibilit e affidabilit del piano dato che con la Balanced Scorecard non saranno solo le informazioni di natura strettamente economica finanziaria e patrimoniale a favorire la verifica della complessiva fattibilit del piano ma anche un sistema di indicatori di performance che monitorizza nel tempo l andamento generale dell azienda e la coerenza del sistema di controllo direzionale con le strategie attuate dai managers Grazie all applicazione della Balanced Scorecard nello sviluppo di un piano di risanamento vedr la luce un rinnovato percorso logico dalla definizione delle variabili chiave al ritorno alla creazione di valore dalla costruzione del sistema di reporting aziendale al monitoraggio del piano di risanamento Il libro ha l obiettivo di suggerire un nuovo metodo di lavoro in grado di irrobustire la definizione e l implementazione della strategia aziendale nei contesti di crisi e non solo facilitando nel loro lavoro sia l advisor che l attestatore considerando anche i recenti princ pi di attestazione del piano di risanamento Il libro destinato ai managers agli imprenditori ai professionisti incaricati di elaborare il piano gli advisors e di garantirne l autenticit gli attestatori STRUTTURA 1 Il modello balanced scorecard 2 Il piano attestato e gli altri strumenti di risanamento 3 La balanced scorecard aumenta l attendibilit dei piani di risanamento 4 Monitoraggio continuo del piano kpi non economico finanziari 5 La balanced scorecard favorisce il rispetto dei principi stabiliti nelle linee guida 6 Il consulente che supporta la stesura e il professionista che attesta il piano 7 L analisi degli scostamenti e l attuazione dei correttivi del piano 8 Bibliografia

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