

**RATEI ATTIVI**

ACCRUED { INCOME  
REVENUES

INCOME EARNED

**RISCONTI ATTIVI**

PREPAID EXPENSES

DEFERRED EXPENSES

**RATEI PASSIVI**

ACCRUED EXPENSES

**RISCONTI PASSIVI**

PREPAID { INCOME  
REVENUES

DEFERRED { INCOME  
REVENUES

UNEARNED { INCOME  
REVENUES