

1. Record Nr.	UNIBAS000007338
Autore	McLoughlin, Brian J.
Titolo	La Pianificazione urbana e regionale : un approccio sistematico / Brian J. McLoughlin
Pubbl/distr/stampa	Venezia : Marsilio, 1985
ISBN	88-317-0018-9
Edizione	[7. ed.]
Descrizione fisica	IX, 313 p. : ill. ; 21 cm.
Collana	Biblioteca di architettura e urbanistica
Disciplina	711
Soggetti	Pianificazione urbanistica Pianificazione territoriale
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Trad. di Paolo Ceccarelli e Paolo Rigamonti

2. Record Nr.	UNINA9910459916203321
Autore	Hussey Roger
Titolo	Pick a number : internationalizing U.S. accounting // Roger Hussey and Audra Ong
Pubbl/distr/stampa	New York, New York (222 East 46th Street, New York, NY 10017) : , : Business Expert Press, , 2014
ISBN	1-60649-730-8
Edizione	[First edition.]
Descrizione fisica	1 online resource (168 p.)
Collana	Financial accounting and auditing collection, , 2152-7121
Disciplina	657.0973
Soggetti	Accounting - Standards Accounting - Standards - United States Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Part of: 2014 digital library.
Nota di bibliografia	Includes bibliographical references (pages 143-148) and index.
Nota di contenuto	1. U.S. accounting regulation -- 2. The move toward international accounting -- 3. The U.S. engagement -- 4. Successes and failures -- 5. The disagreements -- 6. The end and the beginning -- Notes -- References -- Index.
Sommario/riassunto	For many years, individual countries decided their own rules and regulations for company financial accounting and reporting. As the world became more global, problems began to arise. A company could make a profit for the year if the rules in its own country were applied, but this could turn into a loss if another country's rules were used. This did not make sense. Investors were hesitant to buy shares in foreign companies, companies were careful when the financial stability of foreign suppliers and customers could not be established, and companies wanting to list on a foreign stock exchange, for example, New York, experienced difficulties. To prevent this confusing and misleading state of affairs, attempts were made at the international level to agree on what the rules, known as accounting standards, should be for financial accounting and reporting. Those standards are now issued by the International Accounting Standards Board (IASB). Since 2002, the standard setter in the United States, the Financial Accounting Standards Board (FASB), has been actively engaged with the IASB in attempting to converge U.S. regulations with international

accounting standards. These events are not only important to accountants, but to everyone who has been dealing with a company. This could be investors, employees, customers, banks, suppliers, and the tax authorities. If you are interested in the financial performance and status of a company, you need to understand the accounting rules, their changes, and the reasons they pursue an international set of standards.
