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## Nota di contenuto

Chapter 1: Introduction -- Part 1: A General Valuation Approach --  
Chapter 2: The valuation of intangible assets: an introduction --  
Chapter 3: Digital scalability and Growth Options -- Part II -  
Technology -- Chapter 4: The valuation of know-how -- Chapter 5:  
Patent valuation -- Chapter 6: The valuation of technological startups  
-- Chapter 7: The valuation of software and database -- Chapter 8:  
The valuation of Artificial Intelligence -- Part III: Marketing -- Chapter  
9: The valuation of trademarks and digital branding -- Chapter 10: The  
valuation of newspaper headings and publishing titles -- Part IV:  
Internet -- Chapter 11: Domain name valuation -- Chapter 12: The  
valuation of mobile apps -- Chapter 13: Big data valuation -- Chapter  
14: Internet of Things -- Chapter 15: Internet companies and social  
networks -- Chapter 16: Blockchain valuation: Internet of Value and  
Smart Transactions -- Part V: Residual Goodwill, Bundled Intangibles  
And Bankabilityi -- ISSUES -- Chapter 17: Goodwill valuation --  
Chapter 18: Portfolio of intangibles and royalty companies -- Chapter  
19. Bankability of the intangible assets: more guarantees with less  
collateral?.

## Sommario/riassunto

This book offers a primer on the valuation of digital intangibles, a trending class of immaterial assets. Startups like successful unicorns, as well as consolidated firms desperately working to re-engineer their business models, are now trying to go digital and to reap higher returns by exploiting new intangibles. This book is innovative in its design and concept since it tackles a frontier topic with an original methodology, combining academic rigor with practical insights. Digital intangibles range from digitized versions of traditional immaterial assets (brands, patents, know-how, etc.) to more trendy applications like big data, Internet of Things, interoperable databases, artificial intelligence, digital newspapers, social networks, blockchains, FinTech applications, etc. This book comprehensively addresses related valuation issues, and demonstrates how best practices can be applied to specific asset appraisals, making it of interest to researchers, students, and practitioners alike. Roberto Moro Visconti is professor of Corporate Finance at the Catholic University of the Sacred Heart, Milan, Italy, and is the director of studio Moro Visconti – chartered accountants and financial consultants. Dr. Moro Visconti manages a consolidated financial boutique that derives from a deep-rooted tradition of professional consultants in Milan.