

1. Record Nr.	UNICAMPANIASUN0100223
Titolo	Equazioni differenziali non lineari : lectures given at Centro Internazionale Matematico Estivo (C.I.M.E.), held in Varenna (Como), Italy, September 15-24, 1954 / E. Bompiani (Ed.)
Pubbl/distr/stampa	III, 244 p. ; 24 cm
Edizione	[Berlin : Springer]
Descrizione fisica	Reprint of the 1 ed. C.I.M.E., Florence, 1954. - Pubblicazione in formato elettronico. - Accesso al full text attraverso riconoscimento indirizzo IP di Ateneo.
Soggetti	35-XX - Partial differential equations [MSC 2020] 34-XX - Ordinary differential equations [MSC 2020]
Lingua di pubblicazione	Italiano Inglese Francese
Formato	Materiale a stampa
Livello bibliografico	Monografia

2. Record Nr.	UNINA9910143413203321
Autore	King Alfred M
Titolo	Fair value for financial reporting [[electronic resource] ] : meeting the new FASB requirements / / Alfred M. King
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, Inc., c2006
ISBN	1-119-20294-9 1-280-44837-7 9786610448371 0-470-00832-6
Descrizione fisica	1 online resource (354 p.)
Disciplina	657.3 657/.3
Soggetti	Financial statements Fair value - Accounting Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Fair Value for Financial Reporting: Meeting the New FASB Requirements; Contents; Preface; Chapter 1: Impact of Fair Value on Earnings per Share; FUNDAMENTALS OF SFAS 141R; DEVELOPING FAIR VALUE IN A BUSINESS COMBINATION; HOW AN APPRAISER LOOKS AT INTANGIBLES; INTENDED USE OF INTANGIBLE ASSETS: "MARKET PARTICIPANTS"; ESTIMATED LIFE OF ASSETS; IMPACT ON EARNINGS PER SHARE OF FAIR VALUE CALCULATIONS; CONCLUSION; ENDNOTE; Chapter 2: What Is Fair Value?; PURPOSE OF AN APPRAISAL; THREE DIFFERENT VALUES DO NOT DISPROVE APPRAISER INTEGRITY; WHY TWO APPRAISERS PROVIDE DIFFERENT RESULTS IMPORTANCE OF ASSUMPTIONS EVALUATING AN APPRAISAL REPORT; ACCURACY OF APPRAISAL REPORTS; CONCLUSION; ENDNOTE; Chapter 3: What Is Fair Value Reporting?; FASB LEADS THE WAY; BALANCE SHEET VERSUS INCOME STATEMENT; CHANGES IN BALANCE SHEETS MEASURE INCOME; UNREALIZED GAINS CAN BE MANIPULATED TO CREATE INCOME; SHOULD WE HAVE FAIR VALUE?; VOLATILITY; CONCEPTS STATEMENT 7; FASB'S FAIR VALUE PROPOSALS; CONCLUSION;

ENDNOTES; Chapter 4: How Appraisers Develop Fair Value; BASIC VALUATION PRINCIPLES; USE OF THE THREE APPROACHES; CORRELATING THE ANSWER; VALUE IN-USE VERSUS VALUE IN-EXCHANGE

WHAT IS VALUE IN-USE?WHAT IS VALUE IN-EXCHANGE?; FASB'S DILEMMA; CAN FAIR VALUE BE AUDITED?; MARKET PARTICIPANTS; INCOME TAXES AND SUBCHAPTER-S CONSIDERATIONS IN VALUATION; SELECTING AN APPRAISER; CONCLUSION; Chapter 5: Allocation of Purchase Price (SFASs 141R and 142); IS THE PURCHASE PRICE EQUAL TO FAIR VALUE?; TESTING FAIR VALUE; WEIGHTED AVERAGE COST OF CAPITAL; SYNERGIES; COMPARING SFAS 141R WITH ITS PREDECESSOR, SFAS 141; TRANSACTION COSTS; CONTINGENT CONSIDERATION; FAIR VALUE OF EQUITY SECURITIES ISSUED; CONTINGENT ASSETS AND LIABILITIES; RESTRUCTURING COSTS

IDENTIFYING SPECIFIC INTANGIBLE ASSETSUNPATENTED TECHNOLOGY; BACKLOG; ASSEMBLED WORKFORCE; BARGAIN PURCHASES; PARTIAL ACQUISITIONS AND NONCONTROLLING INTERESTS; CONCLUSION; Chapter 6: Determining the Fair Value of Intangible Assets; TRADEMARKS, TRADE NAMES; INTERNET DOMAIN NAMES; NONCOMPETITION AGREEMENTS; CUSTOMER LISTS AND CUSTOMER RELATIONSHIPS; CUSTOMER RELATIONSHIPS; FRANCHISE AGREEMENTS; OPERATING AND BROADCAST RIGHTS; PATENTED AND UNPATENTED TECHNOLOGY; SOFTWARE; SOFTWARE DEVELOPED FOR SALE TO OTHERS; CONCLUSION; Chapter 7: Valuation of Liabilities and Contingent Payments

FASB'S NEW APPROACH TO LIABILITIES: "EXPECTED VALUE"ESTIMATING AND VALUING LEGAL LIABILITIES; VALUING ENVIRONMENTAL LIABILITIES; VALUATION OF CONTINGENT PURCHASE PRICE; CONCLUSION; Chapter 8: Testing for Impairment; TESTING GOODWILL FOR IMPAIRMENT; VALUING REPORTING UNITS; PHASE 2: IMPLIED GOODWILL; TESTING IDENTIFIABLE INTANGIBLES WITH AN INDEFINITE LIFE; TESTING IDENTIFIABLE INTANGIBLES WITH A DEFINITE LIFE; IMPAIRMENT OF PROPERTY, PLANT, AND EQUIPMENT; CONCLUSION; Chapter 9: Valuation of Hard Assets and Real Estate; HIGHEST AND BEST USE; VALUE IN-USE VERSUS VALUE IN-EXCHANGE

PHYSICAL INSPECTION AND THE CONDITION OF ASSETS

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#### Sommario/riassunto

Is Purchase Price Equal to Fair Value? With the FASB changing the requirements for increasing categories of assets and liabilities to be shown at current fair value, Fair Value for Financial Reporting answers this and other pertinent questions with crystal clarity. Alfred King, a top expert in the field, provides financial executives and auditors with a deep understanding of fair value reporting, the appraisal process, and appraisal services, and demystifies this topic with practical advice and helpful knowledge, making it a trusted reference on the ins and outs of fair value f

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3. Record Nr.	UNINA9910792557403321
Titolo	The conscription conflict and the Great War / / edited by Robin Archer [and three others]
Pubbl/distr/stampa	Clayton, Victoria : , : Monash University Publishing, , [2016] ©2016
ISBN	1-925377-54-7 1-925377-55-5 1-925377-23-7
Descrizione fisica	1 online resource (220 pages, 16 unnumbered pages of plates) : illustrations
Collana	Australian history
Disciplina	355.223630994
Soggetti	Draft - Australia - History Public opinion - Australia World War, 1914-1918 - Draft resisters - Australia World War, 1914-1918 - Australia Draft - Australia - Public opinion Australia Military policy
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	'The most interesting experiment that has ever been made in a political democracy': conscription and the Great War / Robin Archer and Sean Scalmer -- 'A real heritage of the English people: British liberalism and 'continental despotism' / Douglas Newton -- Labour and liberty: the origins of the conscription referendum / Robin Archer -- Anti-conscription in Australia: individuals, organisations and arguments / Frank Bongiorno -- Universities and conscription: the 'yes' campaigns and the University of Melbourne / Joy Damousi -- The results of the 1916 and 1917 conscription referendums re-examined / Murray Goot -- Why was it easier to introduce and implement conscription in some English-speaking countries than others? / John Connor -- Conscription in the First World War: Britain and Australia / Ross McKibbin -- Legend and lamentation: remembering the anti-conscription struggle / Sean Scalmer.

