

1. Record Nr.	UNISOBVAN0111113
Autore	Guatri, Giorgio
Titolo	Valutazione e financial reporting : gli intangibili specifici acquisiti nelle business combination : identificazione e valutazione / Giorgio Guatri, Marco Villani ; prefazione di Luigi Guatri
Pubbl/distr/stampa	Milano, : Egea, 2010
ISBN	978-88-238-3262-6
Descrizione fisica	XV, 231 p. ; 24 cm
Altri autori (Persone)	Villani, Marco
Disciplina	658.1
Soggetti	Beni immateriali - Valutazione
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	<p>Merck, noto colosso della farmaceutica, ha recentemente assunto il controllo della concorrente Schering-Plough. Il corrispettivo dell'acquisizione è stato quantificato in 49,4 miliardi di dollari, ben 36,5 miliardi in più del patrimonio netto del gruppo acquisito (12,9 miliardi). Dalla contabilizzazione (preliminare) della business combination è emerso che il valore degli intangibili specifici acquisiti è pari a 36,7 miliardi, mentre l'avviamento pagato è di 19,1 miliardi di dollari. L'aggregazione fra Merck e Schering-Plough è un esempio della straordinaria e crescente importanza attribuita dagli investitori agli intangibili (soprattutto quelli specifici) nella formazione dei prezzi di acquisizione. Il libro analizza il quadro normativo di riferimento e affronta, con un approccio operativo e con l'ausilio di numerosi casi tratti dalle esperienze professionali maturate negli ultimi anni, le principali problematiche legate all'identificazione e alla valutazione degli intangibili specifici acquisiti. Tutto ciò alla luce dei principi contenuti nelle guide emanate negli ultimi anni da associazioni professionali come l'AICPA, l'IVSC, TAF a integrazione degli standard contabili.</p>

2. Record Nr.	UNINA9910148647803321
Autore	Lane Kathleen <1967->
Titolo	The best worst thing // Kathleen Lane
Pubbl/distr/stampa	New York, New York : , : Little, Brown and Company, , [2016] ©2016
ISBN	0-316-25783-4 0-316-25780-X
Descrizione fisica	1 online resource (151 pages)
Disciplina	813.6
Soggetti	Control (Psychology) in adolescence Safety education
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	<p>Intro -- TITLE PAGE -- WELCOME -- DEDICATION -- IT'S THE NIGHT WE'RE GOING TO GET MURDERED SO WE'RE SLEEPING ON THE LIVING ROOM FLOOR. -- WE'RE NOT DEAD. -- I GET THE BIGGEST PIECE. -- FRONT DOOR LOCKED, KITCHEN DOOR LOCKED, KITCHEN WINDOW CLOSED, BASEMENT DOOR CLOSED. -- I DIDN'T SLEEP LAST NIGHT, NOT EVEN FOR ONE MINUTE. -- POLLY'S PINCHING UP SPRINKLES AND SUCKING THEM OFF HER FINGERS. -- FRONT DOOR LOCKED, KITCHEN DOOR LOCKED. -- I'M HOLDING THE FLASHLIGHT AND POLLY'S HOLDING ME. -- I CAN'T EVEN FIND ARKANSAS ON THAT THING. -- "A BABY!" POLLY SHOUTS THE TINY WAY SHE SHOUTS. -- ALL THE DOORS AND WINDOWS ARE LOCKED. -- "SO?" TANA SAYS WHEN I SAY GORDY MORGAN KNOWS WE HEARD HIM CRYING. -- GORDY MORGAN'S SITTING ON TOP OF THE TILE WALL WHEN TANA AND I GET TO SCHOOL. -- "NOTHING," I SAY WHEN KELSEY SAYS, "WHAT'S WRONG?" -- WE WAIT UNTIL MOM'S IN THE BATHROOM TO LOOK AT THE NEWSPAPER. -- IT'S SATURDAY TOMORROW AND DAD'S TAKING US TO THE BEACH TO LOOK FOR DRIFTWOOD. -- WE'RE OUTSIDE EARLY BECAUSE TANA COULDN'T SLEEP. -- WE STRETCH OUT OUR SEAT BELTS AS FAR AS THEY'LL GO. -- IT'S FREEZING OUT HERE! -- FRONT DOOR LOCKED, KITCHEN DOOR LOCKED. -- MOM PUTS ONE OF HER OLD COATS AND TWO OF DAD'S OLD COATS IN A SHOPPING BAG FOR TANA</p>

TO TAKE TO HER FRIEND HARPER'S CHURCH. -- AFTER TANA GETS HOME FROM CHURCH WE ALL GO OVER TO GRANDMA'S HOUSE. -- MOM'S SITTING ON POLLY'S BED, TALKING TO HER ABOUT THE MANATEES, TELLING HER THE MANATEES ARE GOING TO BE OKAY. -- THE GIRL NEXT TO ME, THIS GIRL LEXI, JUST THREW A NOTE ON MY DESK. -- "DID YOU SEE KELSEY'S EYE SHADOW?" -- TANA SAYS SHE'LL BE RAY SCOTT. -- I FOUND A WAY TO GET TO THE END OF THE BRANCH. -- "HE KILLS THEM! MR. GULLICK KILLS THE RABBITS!" -- SOMETHING WOKE ME UP. -- "WHAT ARE YOU SAYING ONE TWO ONE TWO FOR?" -- MAYBE NOW. -- I'M ONLY ON 28 SECONDS WHEN MOM PULLS INTO THE PARKING LOT.

I GOT DAD A PIECE OF WOOD TO CARVE AND TANA GOT HIM A BIBLE TO SAVE HIS SOUL. -- FRONT DOOR LOCKED, KITCHEN DOOR LOCKED. -- I PICK THE BLACK MARKER, THE ONE THAT SMELLS LIKE LICORICE. -- ON FRIDAY WE HAVE TO ACT OUT A PLAY. -- CYNTHIA WANTS TO KNOW WHY I'M WALKING AROUND THE OUTSIDE OF THE COURTYARD. -- MAYBE I'M WEIRD TOO. -- IF THAT GIRL LEXI PASSED A NOTE ABOUT ME, IT WOULD PROBABLY GO LIKE THIS. -- AFTER SCHOOL POLLY WANTS TO PLAY PROTECTORS OF THE UNIVERSE. -- BUT SHE DOESN'T ALWAYS ACT THAT WAY. -- ALL OF A SUDDEN TANA WANTS TO GO FOR A WALK. -- DO YOU THINK GORDY MORGAN WOULD REALLY SHOOT US? -- I THOUGHT DAD WAS AT WORK BUT HE WAS IN IDAHO. -- "DO YOU LIKE MY BUTTON?" -- KELSEY SAID HI TO ME IN THE HALL BUT NOW SHE'S EATING LUNCH WITH THOSE OTHER GIRLS AGAIN. -- TOMORROW WE HAVE TO ACT OUT OUR PLAY. -- I JUST SAW GORDY MORGAN GO INTO THE LIBRARY. -- I WISH I HAD HAILEY IN MY GROUP. I WISH I DIDN'T HAVE GORDY IN MY GROUP. -- MAYA DOESN'T HAVE ANY FRIENDS EXCEPT FOR POLLY. -- FRONT DOOR LOCKED, KITCHEN DOOR LOCKED. -- THIS TIME WHEN GORDY WAKES UP HE DOESN'T GO INSIDE HIS HOUSE. -- MOM SAYS SHE MIGHT. -- "IF HE LOVES US SO MUCH, WHY DOESN'T HE EAT DINNER WITH US ANYMORE?" -- THE THING IS, -- RABBITS ARE BORN WITH THEIR EYES CLOSED. -- CYNTHIA JUST SAT DOWN AT OUR LUNCH TABLE. -- GORDY'S TALKING ABOUT HIS DEER AGAIN. -- ALL OF A SUDDEN TANA DOESN'T LIKE CLOSET MEETINGS. -- MR. GULLICK'S KILLING THE RABBITS IN TWO DAYS! GORDY GETS HIS GUN IN THREE DAYS! -- THERE'S A LADY ON THE OTHER SIDE OF THE CHAIN-LINK FENCE. -- AFTER SCHOOL ALL THE GIRLS ARE WHISPERING THEIR OH MY GODS ABOUT GORDY'S MOM. -- I TURN ON THE FAUCET SO EVERYONE WILL THINK I'M JUST BRUSHING MY TEETH. -- "ARE YOU FEELING OKAY?" MOM SAYS. -- FRONT DOOR LOCKED, KITCHEN DOOR LOCKED. -- AFTER EVERYONE'S ASLEEP I SNEAK BACK DOWNSTAIRS. -- MOM!

IT RAINED LAST NIGHT, MY SHOES ARE SOAKED, THE TREE IS WET AND COLD. -- FIRST MY ARMS BREAK. -- IT WAS THE CRACK THAT WOKE UP GORDY. -- I DON'T REALLY CARE THAT KELSEY DIDN'T CALL. -- WE MAKE OUR LEGS INTO FENCES. -- ACKNOWLEDGMENTS -- ABOUT THE AUTHOR -- PRAISE FOR "THE BEST WORST THING" -- TABLE OF CONTENTS -- COPYRIGHT.

Sommario/riassunto

"Maggie sees injustice and danger everywhere, and she does not like it one bit, so she devises intricate ways of controlling her own world, and a larger, more dangerous plan for protecting everyone else" --
