

1. Record Nr.	UNINA9910153744503321
Autore	Kobal Aleš
Titolo	Hidden transfers of assets and hidden payouts of profit // Aleš Kobal
Pubbl/distr/stampa	Institute for Local Self-Government and Public Procurement Maribor, 2016 [Maribor, Slovenia] : , : Institute for Local Self-Government and Public Procurement Maribor, , 2016
Descrizione fisica	1 online resource (289 pages)
Disciplina	320.9
Soggetti	Political structure & processes
Lingua di pubblicazione	Sloveno
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	The concept of "hidden payout of profit" is characteristic for tax law, but inappropriate for corporate law, although it became deep-rooted in this field by practice. Within the context of corporate law it is not only about the problem of profit payouts, but also about the protection of the so-called tied up assets of a capital company within the so-called principle of capital preservation. The purpose of the corporate legislation is to prevent inadmissible interferences of shareholders or associates in the company's assets. Unlike corporate law, the purpose of tax law is to protect (fiscal) interests of the state, primarily to protect the tax base of the company as an independent and only subject to taxation, therefore the payouts of profit don't have an effect on the amount of the tax base, irrespective of whether the company pays out the profit in an open or hidden way. Hidden payouts of profit - as the open ones - do not reduce the tax base for income. The subject of the discussion are both aspects - the corporate aspect of hidden transfers of assets and the tax aspects of hidden transfers of assets within the law of joint-stock companies and limited liability companies.

2. Record Nr.	UNINA9910136401503321
Autore	M Foster Olive
Titolo	Neuronal and glial structural plasticity induced by drugs of abuse // edited by: M. Foster Olive and Justin Gass
Pubbl/distr/stampa	Frontiers Media SA, 2015 [Lausanne, Switzerland] : , : Frontiers Media SA, , 2015 ©2015
Descrizione fisica	1 online resource (90 pages) : illustrations (some colour); digital file(s)
Collana	Frontiers Research Topics Frontiers in Pharmacology
Soggetti	Brain - Effect of drugs on Neuroplasticity Neuropharmacology - Research
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references.
Sommario/riassunto	Drugs of abuse induce a host of alterations in brain structure and function, ranging from changes in gene expression and epigenetic processes to aberrant synaptic plasticity to volumetric changes in discrete brain regions. These alterations can be drug class-specific, and are not confined to neurons, as drugs of abuse also induce molecular and cellular alterations in various glial cell types such as astrocytes and microglia. This drug-induced "rewiring" of the brain at numerous levels can contribute to the development, maintenance, and persistence of the addicted state, as well as associated deficits in normal cognitive functioning. The aim of this Research Topic is to collect recent and important findings related to the structural alterations produced by drug of abuse in neurons, glial, and other cell types of the central nervous system. Suitable areas of analysis include but are not limited to: macrostructure of individual brain regions, dendritic branching and architecture, dendritic spine density and morphology, cell soma morphology, presynaptic terminal volume, astrocytic process length and branching, myelination, and microglial

phenotype.
