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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.