

1. Record Nr.	UNINA9910462693003321
Autore	Mintz Jack M
Titolo	The indirect side of direct investment [[electronic resource]] : multinational company finance and taxation / / Jack M. Mintz and Alfons J. Weichenrieder
Pubbl/distr/stampa	Cambridge, Mass., : MIT Press, c2010
ISBN	0-262-28965-2
Descrizione fisica	1 online resource (203 p.)
Collana	CESifo book series
Altri autori (Persone)	WeichenriederAlfons J
Disciplina	332.67/3
Soggetti	International business enterprises - Finance International business enterprises - Taxation Investments, Foreign 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	Contents; Series Foreword; Acknowledgments; 1 Introduction; 2 International Corporate Tax Systems at a Glance; 3 Indirect Financing Structures; 4 Holding Companies and Ownership Chains; 5 The Financial Structure of German Outbound FDI; 6 What Governments May Do: Policy Options; Appendix; Notes; References; Index
Sommario/riassunto	Drawing on a unique data set (MiDi) on German multinationals provided by the Deutsche Bundesbank in Frankfurt, Mintz and Weichenrieder confirm the prevalence of indirect financing structures for both outbound and inbound German investment. They find evidence of "treaty shopping" to avoid withholding taxes (using a third country with more favorable tax rates as a conduit through which to route investments) and of "debt shifting." Mintz and Weichenrieder argue that increasing our knowledge of the tax reasons behind conduit investment will lead to a better understanding of how tax policy can affect macroeconomic flows of capital in the global economy. They review the trade-offs that governments face and discuss policy options, considering not only possible changes to corporate income tax policy but also the potential influence of international cooperation on countries' domestic tax policy.

2. Record Nr.	UNINA9910483903703321
Autore	Liebman Elad
Titolo	Sequential Decision-Making in Musical Intelligence / / by Elad Liebman
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2020
ISBN	3-030-30519-8
Edizione	[1st ed. 2020.]
Descrizione fisica	1 online resource (XXV, 206 p. 68 illus., 57 illus. in color.)
Collana	Studies in Computational Intelligence, , 1860-949X ; ; 857
Disciplina	781.028563 780.28563
Soggetti	Computational intelligence Acoustical engineering Music Artificial intelligence Computational Intelligence Engineering Acoustics Artificial Intelligence
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Introduction -- Background -- Playlist Recommendation -- Algorithms for Tracking Changes In Preference Distributions -- Modeling the Impact of Music on Human Decision-Making -- Impact of Music on Person-Agent Interaction -- Multiagent Collaboration Learning: A Music Generation Test Case -- Related Work and a Taxonomy of Musical Intelligence Tasks -- Conclusion and Future Work.
Sommario/riassunto	Over the past 60 years, artificial intelligence has grown from an academic field of research to a ubiquitous array of tools used in everyday technology. Despite its many recent successes, certain meaningful facets of computational intelligence have yet to be thoroughly explored, such as a wide array of complex mental tasks that humans carry out easily, yet are difficult for computers to mimic. A prime example of a domain in which human intelligence thrives, but

machine understanding is still fairly limited, is music. Over recent decades, many researchers have used computational tools to perform tasks like genre identification, music summarization, music database querying, and melodic segmentation. While these are all useful algorithmic solutions, we are still a long way from constructing complete music agents able to mimic (at least partially) the complexity with which humans approach music. One key aspect that hasn't been sufficiently studied is that of sequential decision-making in musical intelligence. Addressing this gap, the book focuses on two aspects of musical intelligence: music recommendation and multi-agent interaction in the context of music. Though motivated primarily by music-related tasks, and focusing largely on people's musical preferences, the work presented in this book also establishes that insights from music-specific case studies can also be applicable in other concrete social domains, such as content recommendation. Showing the generality of insights from musical data in other contexts provides evidence for the utility of music domains as testbeds for the development of general artificial intelligence techniques. Ultimately, this thesis demonstrates the overall value of taking a sequential decision-making approach in settings previously unexplored from this perspective.
