

1.	Record Nr.	UNINA990007760730403321
	Autore	Marino, Antonino
	Titolo	Il bilancio di esercizio / Antonino Marino
	Pubbl/distr/stampa	Milano : IPSOA, s.d.
	Descrizione fisica	p. 295-401 ; 18 cm
	Disciplina	346.07
	Locazione	DDCP
	Collocazione	13-CB-532
	Lingua di pubblicazione	Italiano
	Formato	Materiale a stampa
	Livello bibliografico	Monografia
	Note generali	In testa al front. : Manuale pratico dell'impresa e delle società
2.	Record Nr.	UNINA9910464017503321
	Autore	Impavido Gregorio
	Titolo	How the financial crisis affects pensions and insurance and why the impacts matter [[electronic resource] /] / prepared by Gregorio Impavido and Ian Tower
	Pubbl/distr/stampa	[Washington, D.C.], : International Monetary Fund, Monetary and Capital Markets Dept., 2009
	ISBN	1-4623-9411-6 1-4527-3997-8 1-4518-7298-4 1-282-84365-6 9786612843655
	Descrizione fisica	1 online resource (58 p.)
	Collana	IMF working paper ; ; WP/09/151
	Altri autori (Persone)	Towerlan
	Soggetti	Global Financial Crisis, 2008-2009 Pensions Insurance Electronic books.
	Lingua di pubblicazione	Inglese

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Livello bibliografico	Monografia
Note generali	"July 2009."
Nota di contenuto	Contents; I. Introduction; II. The Role of Pension Plans and Insurance Companies; III. Key Pensions and Insurance Characteristics; Figures; 1. Role of Financial Assets in Overall; 2. Assets in DB and DC Private Plans (OECD and Latin America); IV. The Nature of Assets and Liabilities; 3. Pension Assets as Percent of GDP in OECD Countries (2007); 4. Pension Assets as Percent of GDP in Latin American Countries (06/2008); 5. Asset Allocation of OECD Private Pension plans (2006); 6. Asset Allocation (average) of Latin American Pension Plans (06/2008); Boxes 1. Insurance Companies' Balance Sheets: The Importance of ALMV. Sources of Vulnerability; 2. Insurance Companies Accounting and Solvency Requirements; Asset shocks; 7. Pension Fund Returns in Selected OECD Countries (January-October 2008); Tables; 1. Asset Changes in Corporate Plans (Major Stock Indices); 8. Corporate Plan Assets in Major Stock Indices (January 2007-April 2009); 2. Asset Changes in Mandatory DC Plans; 3. Insurance Sector Announced Losses and Capital-raising to Date; 9. CDS Spreads in the Insurance Sector; 10. Bloomberg Insurance and Bank Indices; Liability shocks 4. Liability Changes in Corporate Plans (Major Stock Indices)11. Corporate Plan Liabilities in Major Stock Indices (January 2007-April 2009); VI. Risk Sharing and Transmission Channels to the Rest of the Economy; A. Pensions; 5. Funding Ratio Changes in Corporate Plans (Major Stock Indices); 12. Changes in Accounting Funding Levels of Corporate Plans of Major Stock Indices (January 2007-April 2009); 13. Funding Ratios of U.S. State and Local Plans; 6. Composition of Household Financial Balance Sheet in Select OECD; 7. 2008 Financial Crisis and Multi-funds in Latin America 14. Minimum Pension Guarantees 8. Public Debt, Pension Spending and Implicit Pension Debt for Thirty Five Low and Middle Income Countries for Various Years During the end-1990s and 2000; B. Insurance Companies; VII. Policy Conclusions; References; Annexes; I. Liability Valuation Rules in Select OECD Countries; II. "Simpler" Presentation of FAS 87
Sommario/riassunto	This paper discusses the key sources of vulnerabilities for pension plans and insurance companies in light of the global financial crisis of 2008. It also discusses how these institutional investors transit shocks to the rest of the financial sector and economy. The crisis has re-ignited the policy debate on key issues such as: 1) the need for countercyclical funding and solvency rules; 2) the tradeoffs implied in marked based valuation rules; 3) the need to protect contributors towards retirement from excessive market volatility; 4) the need to strengthen group supervision for large complex f

3. Record Nr.	UNISALENTO991000585189707536
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Pubbl/distr/stampa	Oxford ; New York : Oxford University Press, 1991
ISBN	0193113155
Edizione	[3. ed.]
Descrizione fisica	724 p. : ill. ; 20 cm
Collana	Oxford Reference
Altri autori (Persone)	Kennedy, Michaelauthor Scholes, Percy Alfred
Disciplina	780.321
Soggetti	Musica - Enciclopedie e dizionari
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Livello bibliografico	Monografia