1. Record Nr. UNINA9910555015103321

Autore	Black Ervin L.
Titolo	Accounting for goodwill and other intangible assets / / Ervin L. Black, Mark L. Zyla
Pubbl/distr/stampa	Hoboken, New Jersey : , : Wiley, , [2018] ©2018
ISBN	1-119-15722-6 1-119-38033-2 1-119-15721-8
Edizione	[1st edition]
Descrizione fisica	1 online resource (291 pages)
Disciplina	657.7
Soggetti	Goodwill (Commerce) - Accounting Intangible property - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Recognizing intangible assets -- Initial measurement of acquired intangible assets -- Amortizing intangible assets -- Impairment testing for goodwill and other intangible assets -- Financial statement presentation and disclosures -- Deferred tax consequences of goodwill and intangible assets.
Sommario/riassunto	Concepts, methods, and issues in calculating the fair value of intangibles Accounting for Goodwill and Other Intangible Assets is a guide to one of the most challenging aspects of business valuation. Not only must executives and valuation professionals understand the complicated set of rules and practices that pertain to intangibles, they must also be able to recognize when to apply them. Inside, readers will find these many complexities clarified. Additionally, this book assists professionals in overcoming the difficulties of intangible asset accounting, such as the lack of market quotes and the conflicts among various valuation methodologies. Even the rarest and most problematic situations are treated in detail in Accounting for Goodwill and Other Intangible Assets . For example, the authors analyze principles for identifying finite intangible assets and appropriately accounting for amortization expenses or impairment losses. Using the information in

	this book, the results of these calculations can also be reported with precision on financial statements. These topics are especially important for ensuring the success of any asset acquisition or business combination. In these special cases, the utmost accuracy is essential. This book provides: Rules for identifying and recognizing intangible assets in business combinations and asset acquisitions Guidance on the accurate valuation and carrying amount calculation of acquired and self-created intangibles Tips for overcoming the challenges unique to intangible assets, including impairment testing Clear instructions for disclosing intangible assets, goodwill, and amortization expenses Accounting for Goodwill and Other Intangible Assets is an indispensable reference for valuation students and specialists. Ervin L. Black and Mark L. Zyla provide thorough instructions for understanding, accounting for, and reporting this challenging asset class.

2.

Record Nr.	UNINA9910637783303321
Autore	Mondal Santanu
Titolo	Global Understanding of Accretion and Ejection around Black Holes
Pubbl/distr/stampa	Basel, : MDPI - Multidisciplinary Digital Publishing Institute, 2022
ISBN	3-0365-5609-5
Descrizione fisica	1 electronic resource (166 p.)
Soggetti	Research & information: general Physics Astronomy, space & time
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	Accretion-ejection around compact objects, mainly around black holes, both in low mass, supermassive, and intermediate-mass, are rich and has been studied exhaustively. However, the subject is expanding and growing rapidly after the launch of different space-based satellites and

ground-based telescopes in multiwavelength bands, leaving a range of questions on accretion and ejection mechanisms. The proper understanding of the underlying physical mechanisms responsible for observational evidence is still lacking for several reasons. With the advent of high-resolution satellite observations, it is possible to look at the problems globally as a complete package in a more consistent way. Recently, many new low mass black hole candidates have been discovered; however, very little is known about those systems, e.g., mass, spin parameter, and orbital period. The study in the spectro-temporal domain also needs proper understanding of spectral state change, quasi-periodic oscillation frequency evolution, hardness intensity diagram, and line emissions. The goal and motivation of this book are to focus on top-quality original works in the above-mentioned context, with important research facts that are written in a highly understandable way, from a theoretical, observational, and numerical simulation ground.This book is a collection of high-quality research work, which will give a compact and concise description of the overall view of the subject.