

1. Record Nr.	UNINA9910555123903321
Autore	Hammond Josie
Titolo	Auditing employee benefit plans / / by Josie Hammond and Melissa Frivold
Pubbl/distr/stampa	[Place of publication not identified] : , : Association of International Certified Professional Accountants, Inc., , [2018] ©2018
ISBN	1-119-76398-3 1-119-76400-9 1-119-76399-1
Descrizione fisica	1 online resource (435 pages)
Disciplina	657.75
Soggetti	Employee fringe benefits - Accounting Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Employee Benefit Basics -- Accounting and Reporting Standards -- Reporting and Audit Requirements -- Audit Planning -- 401(k) and Other Defined Contribution Pension Plans (Except ESOPs) -- Defined Benefit Pension Plans -- Health and Welfare Plans -- Other Auditing Considerations -- Wrapping Up -- Illustrative Financial Statements and Disclosures for a Defined Contribution Plan With Participant-Directed and Nonparticipant-Directed Investment Programs -- Illustrative Financial Statements and Disclosures for a Defined Benefit Plan Assuming an End-of-Year and Beginning-of-Year Benefit Information Dates -- Illustrative Financial Statements and Disclosures for a Health and Welfare Plan -- Illustrative Supplemental Schedule of Assets -- Illustrative Supplemental Schedule of Reportable Transactions -- Illustrative Example of an Engagement Letter for a 401(k) Employee Benefit Plan Audit Engagement -- Small Pension Plan Audit Waiver Decision Tree -- Report Modifications Chart -- Pension Plan Audit Decision Tree -- Illustrative Supplemental Schedule of Delinquent Participant Contributions -- Employee Benefit Plans Glossary.
Sommario/riassunto	Master the fundamentals of auditing employee benefit plans in

accordance with AICPA standards and ERISA rules and regulations. Written by a member on the expert panel for employee benefit plans, this book is designed to give an understanding of the requirements and audit procedures related to defined contribution, defined benefit, and health and welfare plans to help accountants more effectively plan and carry out their audit. Topics include: FASB ASU 2017-06, which significantly impacted master trust accounting, reporting and disclosures for employee benefit plans PCAOB adopted AS 3101 in 2017 which resulted in significant changes to the existing auditor's report. New insert for SAS No. 136, Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA --

2. Record Nr.	UNINA990008856090403321
Autore	Cordero, Franco <1928- >
Titolo	Aspettando la cometa : notizie e ipotesi sul climaterio d'Italia / Franco Cordero
Pubbl/distr/stampa	Torino, : Bollati Boringhieri, 2008
ISBN	978-88-339-1941-6
Descrizione fisica	LXXXII, 438 P. ; 22 cm
Collana	Nuova cultura ; 198
Disciplina	085.1 320.945
Locazione	DSPCP BFS
Collocazione	5,4-439 MAR / COR 7
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia

3. Record Nr.	UNINA9910252741903321
Autore	Ryoa Chung Geneviève Nootens (dir.)
Titolo	Le cosmopolitisme : enjeux et debats contemporains / / sous la direction de Ryoa Chung et Genevieve Nootens
Pubbl/distr/stampa	[Montreal, Que.], : Presses de l'Universite de Montreal, 2010
ISBN	9791036501135 9782760630673 2760630676 9782760625808 276062580X
Descrizione fisica	1 online resource (271 p.)
Altri autori (Persone)	NootensGenevieve ChungRyoa <1967->
Disciplina	327.101
Soggetti	Cosmopolitisme Politique mondiale - 21e siecle Obligations internationales Problemes sociaux Cosmopolitism World politics - 21st century International obligations Social problems
Lingua di pubblicazione	Francese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Comprend des ref. bibliogr.: p. [265]-267.
Nota di contenuto	Le cosmopolitisme : enjeux et debats contemporains / Ryoa Chung et Genevieve Nootens -- Qu'est-ce que le cosmopolitisme? / Jocelyne Couture -- Cosmopolitisme et acrasie collective / Stephane Chauvier -- Les fondements normatifs du cosmopolitisme / Monique Canto-Sperber -- L'esperance cosmopolitique : idee d'un "cosmopolitisme reflexif" / Jean-Marc Ferry -- Les cosmopolitismes habermassien et derrideen face au terrorisme / Klaus-Gerd Giesen -- Un gouvernement mondial : un imperatif cosmopolite? Kai Nielsen -- Le droit d'intervention humanitaire : une analyse conceptuelle / Veronique Zanetti -- La resistance a la domination dans la theorie de la guerre

juste / Christian Nadeau -- Immigration, cosmocitoyennete et justice globale / Ernest-Marie Mbonda -- Le nationalisme cosmopolitique : des citoyens du monde et des nations sans frontières / Michel Seymour -- Comment susciter l'émérgence du *demos* mondial / Daniel Weinstock - Remerciements.

Sommario/riassunto

Idéal d'un humanisme sans frontières, le cosmopolitisme remonte à la tradition stoïcienne et connaît de nos jours un regain d'intérêt. Dans un monde de plus en plus conscient des tragédies humaines, politiques, économiques et environnementales qui se déroulent un peu partout, émergent des projets de réforme de l'ordre mondial qui ne font pas toujours l'unanimité. Les spécialistes qui ont contribué à cet ouvrage repensent le cosmopolitisme à l'aune des défis complexes et actuels auxquels nous devons faire face et montrent la lente alchimie qui mène à l'idée d'une humanité partagée.
