1. Record Nr. UNINA9910555183303321

Autore	Alibhai Salim
Titolo	Wiley interpretation and application of IFRS standards 2019 / / Salim Alibhai [and thirteen others]
Pubbl/distr/stampa	Hoboken, NJ : , : Wiley, , [2019] ©2019
ISBN	1-119-57732-2
Edizione	[1st edition]
Descrizione fisica	1 online resource (999 pages)
Disciplina	651.30218
Soggetti	Financial statements - Standards
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Sommario/riassunto	The 2019 reference for the interpretation and application of the latest international standards Wiley IFRS® Standards 2019 is a revised and comprehensive resource that includes the information needed to interpret and apply the most recent International Financial Reporting Standards (IFRS®) as outlined by the International Accounting Standards Board (IASB). This accessible resource contains a wide range of practical examples as well as invaluable guidance on the expanding framework for unified financial reporting. The authors provide IFRIC interpretations and directions designed to ensure a clear understanding of the most recent standards. The IFRS® standards are ever evolving, therefore it is essential that professionals and students have the information needed to apply the standards correctly in real-world cases. Wiley IFRS ® Standards 2019 offers a complete, up-to-date reference that aids in the application of the latest international standards in a manner that is transparent, accountable and efficient. This edition includes IFRS 9 Financial Instruments; IFRS 15 Revenue from Contracts with Customers; IFRS 16 Leases and amendments issued and effective for annual periods beginning on or after 01 January 2018 and 01 January 2019 as issued by the IASB by 30 June 2018. This edition also includes some introductory guidance for IFRS 17 Insurance Contracts and incorporates the revised Conceptual

Framework for Financial Reporting 2018. This important guide is written by the people passionate about IFRS® at PKF International. PKF International consists of over 400 offices, operating in 150 countries across five regions. PKF International specialises in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic organisations around the globe. PKF International is a global family of legally independent firms bound together by a shared commitment to quality, integrity and the creation of clarity in a complex regulatory environment. PKF International is a member of the Forum of Firms – an organisation dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide. www.pkf.com. PKF International Limited administers a family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

2. Record Nr. UNINA9910418317303321

Autore	Viveros Munoz Rhoddy A.
Titolo	Speech perception in complex acoustic environments: : evaluating moving maskers using virtual acoustics / / Rhoddy A. Viveros Munoz
Pubbl/distr/stampa	Berlin/Germany, : Logos Verlag Berlin, 2019 Berlin, Germany : , : Logos Verlag Berlin GmbH, , [2019] ©2019
Descrizione fisica	1 online resource (III, 166 pages) : illustrations, charts; digital file(s)
Collana	Aachener Beitr¨age zur Technischen Akustik
Disciplina	401.95
Soggetti	Engineering - Acoustics
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Author's doctoral thesis, Rheinisch-Westfalische Technische Hochschule Aachen.
Nota di bibliografia	Includes bibliographical references.
Sommario/riassunto	Listeners with hearing impairments have difficulties understanding speech in the presence of background noise. Although prosthetic devices such as hearing aids and cochlear implants may improve the

hearing capability, listeners with hearing impairments still complain about their speech perception in the presence of noise. The basic tonal audiometry only gives a cursory idea of the degree of difficulty in spoken communication caused by hearing loss because it does not assess the ability to understand speech. Therefore, the use of speech-in-noise tests to measure hearing loss in complex scenes is an integral part of a patient's audiological study. Most research has concentrated on studying only stationary sound sources, but in natural acoustic scenes, conversations may become very difficult to understand in the presence of moving sound sources such as a moving talker or a passing vehicle. Therefore, this thesis deals with quantifying speech perception in the presence of moving maskers through virtual sound sources presented binaurally via headphones. Significant differences in several conditions were found, revealing that the auditory system assesses differently the moving maskers than the stationary maskers. Therefore, the inclusion of moving conditions in clinical listening tests is recommended, in order to assess speech-in-noise perception in a more realistic environment.