

1. Record Nr.	UNINA9910139030203321
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Titolo	Standards of value [[electronic resource]] : theory and applications // Jay E. Fishman, Shannon P. Pratt, William J. Morrison
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, [2013]
ISBN	1-119-20424-0 1-118-22540-6 1-299-44896-8
Edizione	[2nd ed.]
Descrizione fisica	1 online resource (490 p.)
Collana	Wiley finance series
Altri autori (Persone)	PrattShannon P MorrisonWilliam J
Disciplina	657/.73
Soggetti	Valuation Fair value - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Standards of Value; Contents; Foreword; Preface; Acknowledgments; About the Authors; Introduction; Purpose; Every Appraisal Is Unique; Fair Value versus Fair Market Value; Historical Perspective; Chapter Preview; Chapter 1: Common Standards and Premises of Value; Chapter 2: Fair Market Value in Estate and Gift Tax; Chapter 3: Fair Value in Shareholder Dissent and Oppression; Chapter 4: Standards of Value for Partnership and Limited Liability Company Buyouts; Chapter 5: Standards of Value in Divorce; Chapter 6: Fair Value in Financial Reporting How Standard of Value Can Affect the Ultimate Conclusion of Value Chapter 1 Common Standards and Premises of Value; Common Standards and Premises; Price, Value, and Cost; Defining a Standard of Value; Premises of Value; Common Standards of Value; Fair Market Value; Fair Value; Investment Value; Intrinsic Value; Book Value; Common Operational Premises Underlying the Standard of Value; Going Concern; Liquidation Value; Fair Value in Alternative Contexts; Fair Market Value in Alternative Contexts; Standards of Value in the International Context; Summary Chapter 2 Fair Market Value in estate and Gift tax Introduction;

Common Definitions of Fair Market Value; History of Fair Market Value; United States v. Fourteen Packages of Pins; Elements of Fair Market Value; Price at Which a Property Would Change Hands; Willing Buyer; Willing Seller; No Compulsion to Buy or Sell; Reasonable Knowledge of Relevant Facts; Common Discounts; Summary; Chapter 3 Fair Value in Shareholder Dissent and Oppression; Fair Value as the Standard of Value in Dissent, Oppression, and Entire Fairness Cases; The Appraisal Remedy for Dissenting Shareholders

History and Overview of the Appraisal RemedyAppraisal Rights Today; Appraisal Rights in Publicly Traded Corporations: The Market Exception; Fair Value Can Be Less Than Arms'-Length Price; The Oppression Remedy; Development of the Oppression Remedy; Context of Oppression Remedy; Dissolution as a Remedy for Oppression; Shareholder Buyouts as an Alternative Remedy; Examples of Oppression; Fair Value Is the Standard of Value in Appraisal and Oppression in Almost All States; Fair Value as Defined by Various Authorities and Statutes

The Valuation Date-Before the Effectuation of the Corporate Action to Which the Shareholder ObjectsValuation Date in Appraisal Cases; Valuation Date in Oppression Cases; Customary and Current Valuation Techniques; Fair Value in Delaware; Delaware Fair Value Standards; Entire Fairness in Delaware; Components of Fair Value in Delaware; Ohio's Unfavorable Standard of Value in Appraisals; Fair Value Normally Excludes Discounts and Premiums; Most States Now Reject Minority and Marketability Discounts; Levels of Value; Discounts at the Shareholder Level; The ""Implicit Minority Discount""

No Premiums Are Applicable to DCF Values

Sommario/riassunto

An indispensable reference tool for CPAs for avoiding common professional risks and hazards and achieving a successful and sustaining practice Bringing together the perspectives of CPAs, lawyers who defend and prosecute them and the underwriters and insurers who cover them, Professional Liability Risk Management shows CPAs how to avoid professional errors and omissions that can lead to malpractice. It identifies the most prominent malpractice risks confronting professionals through scenarios and provides practical techniques to minimize exposure to these risks.Reveals h

2. Record Nr.	UNINA9910743684703321
Autore	Das Pradip Kumar
Titolo	Textbook of Veterinary Physiology / / edited by Pradip Kumar Das, Veerasamy Sejian, Joydip Mukherjee, Dipak Banerjee
Pubbl/distr/stampa	Singapore : , : Springer Nature Singapore : , : Imprint : Springer, , 2023
ISBN	981-19-9410-2
Edizione	[1st ed. 2023.]
Descrizione fisica	1 online resource (795 pages)
Collana	Biomedical and Life Sciences Series
Altri autori (Persone)	SejianVeerasamy MukherjeeJoydip BanerjeeDipak
Disciplina	636.0892
Soggetti	Veterinary medicine Physiology Cardiovascular system Reproduction Veterinary Science Animal Physiology Cardiovascular Physiology Reproductive Physiology
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Section 1: Introduction -- Chapter 1.1. Veterinary physiology - past, present and future perspective -- Chapter 1.2. Cellular and molecular physiology -- Chapter 1.3. Action potential -- Section 2: Hematology and Immune System -- Chapter 2.1. Hematology -- Chapter 2.2. Immune system -- Section 3: Cardiovascular, Respiratory and Excretory System -- Chapter 3.1. Cardiovascular system -- Chapter 3.2. Physiology of respiration -- Chapter 3.3. Fluid and electrolyte balance -- Chapter 3.4. Excretory physiology -- Section 4: Neuro-muscular System and Special Senses -- Chapter 4.1. Muscular system -- Chapter 4.2. Nervous system -- Chapter 4.3. Special senses -- Section 5: Digestive System -- Chapter 5.1. Physiology of digestion -- Chapter 5.2. Ruminant digestion -- Section 6: Endocrine System -- Chapter 6.1. General endocrinology and hormones of hypothalamus and pituitary --

Chapter 6.2. Hormonal regulation of metabolism, water, and minerals
-- Chapter 6.3. Hormones of gonads and non-classical endocrine organs -- Section 7: Reproductive System -- Chapter 7.1. Development of sex organs -- Chapter 7.2. Functional morphology of the male reproductive system -- Chapter 7.3. Spermatogenesis and Semen -- Chapter 7.4. Functional morphology of the female reproductive system -- Chapter 7.5. Female reproductive physiology -- Chapter 7.6. Fertilisation, gestation and parturition -- Chapter 7.7. Assisted reproductive technologies in farm animals -- Section 8: Lactation Physiology -- Chapter 8. Lactation physiology -- Section 9: Physiology of Growth and Behaviour -- Chapter 9.1. Physiology of growth -- Chapter 9.2. Physiology of animal behaviour -- Section 10: Environment and Thermoregulation -- Chapter 10.1. Environmental physiology and thermoregulation in farm animals -- Chapter 10.2. Thermoregulation in birds.

Sommario/riassunto

This textbook explores the fundamental qualitative and quantitative aspects of veterinary physiology. It presents the morphological description of the organs, tissues, and cells involved in the physiological system with species variation. The book provide the most up-to-date information and in depth knowledge in animal physiology. The book addresses a broad range of topics, including the physiology of digestion in, monogastric animals, ruminants, and birds, and cardiovascular and respiratory system in different animals. The chapters contain a wealth of information on the areas related to the endocrine system, excretory system, body fluid homeostasis, hematology, male and female reproductive systems, coordination of body functions, and regulation of brain functions and sense organs. Further, this book acquaints students with advanced topics like immune system, assisted reproductive technology, ovarian dynamics, environmental physiology and thermoregulation, and behavioral physiology. This textbook contains clear illustrations including graphical abstracts and study questions for each chapter making this book a valuable learning resource for veterinary sciences and veterinary medicine students. Further to attract students and create interest in them, interesting facts related to animal physiology have also been highlighted in form of "Know more wedges".
