

1. Record Nr.	UNINA9910781015803321
Autore	Zabala Santiago <1975->
Titolo	The hermeneutic nature of analytic philosophy [[electronic resource] ] : a study of Ernst Tugendhat / / Santiago Zabala ; foreword by Gianni Vattimo ; translated by the author and Michael Haskell
Pubbl/distr/stampa	New York, : Columbia University Press, c2008
ISBN	0-231-51297-X
Descrizione fisica	1 online resource (220 p.)
Altri autori (Persone)	HaskellMichael VattimoGianni
Disciplina	149/.94
Soggetti	Analysis (Philosophy) Hermeneutics
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"Originally published in Italian as <i>Filosofare con Ernst Tugendhat</i> by Franco Angeli Editore, c2004"--T.p. verso.
Nota di bibliografia	Includes bibliographical references (p. [161]-190) and index.
Nota di contenuto	Overcoming Husserl : the metaphysics of phenomenology -- Making the nonexplicit explicit -- The hermeneutic nature of analytic philosophy -- There are no facts, only true propositions -- Correcting Heidegger : verifying Heidegger's philosophy from within -- Disclosedness beyond representation -- Disclosedness beyond truth -- Truth versus method -- Semantizing ontology : after the metaphysics of logical positivism -- Being is not a real predicate -- Semantizing being -- Nominalizing being -- Philosophizing analytically : the semantic foundation of philosophy -- The history of optical philosophy -- After the fictitious world of intuition -- The truthful aspect of language -- Language is the consciousness of man -- Epilogue : the linguistic turn as the end of metaphysics -- The dissolution of ontology into formal semantics : a dialogue with Ernst Tugendhat.
Sommario/riassunto	Contemporary philosopher-analytic as well as continentaltend to feel uneasy about Ernst Tugendhat, who, though he positions himself in the analytic field, poses questions in the Heideggerian style. Tugendhat was one of Martin Heidegger's last pupils and his least obedient, pursuing a new and controversial critical technique. Tugendhat took Heidegger's destruction of Being as presence and developed it in analytic philosophy, more specifically in semantics. Only formal

semantics, according to Tugendhat, could answer the questions left open by Heidegger. Yet in doing this, Tugendhat discovered the latent "hermeneutic nature of analytic philosophy" its post-metaphysical dimension-in which "there are no facts, but only true propositions." What Tugendhat seeks to answer is this: What is the meaning of thought following the linguistic turn? Because of the rift between analytic and continental philosophers, very few studies have been written on Tugendhat, and he has been omitted altogether from several histories of philosophy. Now that these two schools have begun to reconcile, Tugendhat has become an example of a philosopher who, in the words of Richard Rorty, "built bridges between continents and between centuries." Tugendhat is known more for his philosophical turn than for his phenomenological studies or for his position within analytic philosophy, and this creates some confusion regarding his philosophical propensities. Is Tugendhat analytic or continental? Is he a follower of Wittgenstein or Heidegger? Does he belong in the culture of analysis or in that of tradition? Santiago Zabala presents Tugendhat as an example of merged horizons, promoting a philosophical historiography that is concerned more with dialogue and less with classification. In doing so, he places us squarely within a dialogic culture of the future and proves that any such labels impoverish philosophical research.

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2. Record Nr.	UNINA9910830408203321
Autore	Zack Gerard M
Titolo	Fair value accounting fraud [[electronic resource] ] : new global risks and detection techniques / / Gerard M. Zack
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2009
ISBN	0-470-52737-4 1-119-19826-7 1-282-36919-9 9786612369193 0-470-52735-8
Descrizione fisica	1 online resource (275 p.)
Disciplina	657 657.3
Soggetti	Misleading financial statements Accounting fraud Fair value - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	FAIR VALUE ACCOUNTING FRAUD: New Global Risks & Detection Techniques; Contents; Preface; Acknowledgments; Part I: Introduction to Fair Value Accounting Fraud; Part II: Asset-Based Schemes; Part III: Liability-Based Schemes; Part IV: Other Fair Value Accounting Fraud Issues; Part V: Detection of Fair Value Accounting Fraud; Appendix A: Summary Checklist of Fair Value Accounting Fraud Risks; Appendix B: SEC Office of the Chief Accountant and FASB Staff Clarifications on Fair Value Accounting; Appendix C: Internal Controls over Fair Value Accounting Applications; Bibliography; About the Author Index
Sommario/riassunto	Essential guidance on the new fair value rules for accounting managers, auditors, and fraud investigators Fair Value accounting is emerging as the next prime opportunity for financial statement fraud. Explaining the many complex applications of fair value accounting in the preparation of financial statements, Fair Value Accounting Fraud offers timely

guidance on an up-and-coming issue as U.S. and international accounting rules pertaining to the use of fair value accounting continue to change. You'll find discussion of U.S. GAAP and IFRS rules on fair value a

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