

1. Record Nr.	UNINA9910819583803321
Autore	Russell David L. <1942->
Titolo	Industrial security : managing security in the 21st century // David L. Russell, Pieter Arlow
Pubbl/distr/stampa	Hoboken, New Jersey : , : Wiley, , 2015 ©2015
ISBN	1-119-02842-6 1-119-02843-4 1-119-02840-X
Edizione	[1st edition]
Descrizione fisica	1 online resource (221 p.)
Classificazione	POL037000
Disciplina	658.4/73
Soggetti	Industries - Security measures Industrial safety Risk management Security systems Terrorism - Prevention
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	Title Page; Copyright Page; Contents; Chapter 1 Introduction to Security Risk Assessment and Management; Introduction; Business Definition; Security Versus Risk; Framework for Risk Management; Value at Risk; Calculation of Risk; Risk Assessment Versus Risk Management; Risk Management Plans; Threat Scenarios; Statistics and Mathematics; Pairing Vulnerability and Threat Data; Setting Priorities; Other Definitions of Risk Assessment; Business Definition for Risk Assessment; Broad Definition for Risk Assessment; Quantitative Risk Assessment; Qualitative Risk Assessment; Threats; Vulnerabilities Countermeasures for VulnerabilitiesThe D's of security systems; Sample Threat Scenario No. 1; Background; Sample Threat Scenario No. 2; Background; Notes; Chapter 2 Risk Assessment Basics; Street Calculus and Perceived Risk; Street Calculus; Security Risk Assessment Structure; Value at Risk; Sandia Laboratory's Risk Assessment Analysis; Annualized Cost Analysis of Risk; Scenario-driven Cost Risk Analysis; Real-world example; Model-Based Risk Analysis; MBRA example case;

Risk Management by Fault Tree Methods and Risk-informed Decision Management; Fault tree analysis; RIDM; Notes  
Chapter 3 Assessing Types of Attacks and Threats with Data Sources Weapons; AK-47; M16; Sniper rifles; Muzzle Energies for Various Cartridges; Rifle Grenades; Rocket-Propelled Grenades and Mortars; Explosive Energies; Impact of explosives; Other Types of Incidents and Accidents; Notes; Chapter 4 Evaluating a Company's Protective Systems; Surveys and Assessments; Site Security Assessments; Checklists; Cyber security checklist; Lighting; Perimeter Barriers: Design Notes and Comments; CCTV; Windows and Doors; Notes; Chapter 5 Port Security; Ranking Threats; Natural threats Man-made/accidental threats Intentional acts-delivery vectors; Weapon threats; Levels of Port Security; Security response plans; Recommended procedures; Identification Procedures for Personnel Screening; Employees; Vendors/contractors/vessel pilots; Truck drivers/passengers; Visitors (all personnel not falling into other categories); Government employees; Vessel personnel access through a facility; Search requirements; Acceptable identification; Access control; Vessel Arrival and Security Procedures While Moored; Internal Security; Vehicle control; Rail security; Key/ID/access card control Computer security Security rounds; Perimeter Security and Restricted Areas; Barriers; Fencing; Lighting; Security Alarms/Video Surveillance/Communications Systems; Alarms; Video surveillance; Communications systems; Training and Security Awareness; Floating Barriers; Notes; Chapter 6 Basics of Cyber security; Communications Life Cycle; Some Solutions to the Problem of Cyber crime; General recommendations; Communications Security; Communications as Transactions; Telephone System Security; Radio Communications; Digital Communications; Cyber security; Vulnerability assessment Unknowns and alternatives

---

Sommario/riassunto

"Serves as a comprehensive, yet concise, reference guide and discusses a broad range of physical safety, security measures, and risk management"--

---

2. Record Nr.	UNINA9910768183203321
Autore	Kirsten Björn
Titolo	Zum bilanzpolitischen Potential von Zinsinstrumenten in der IFRS-Bankbilanz // von Björn Kirsten
Pubbl/distr/stampa	Wiesbaden : , : Springer Fachmedien Wiesbaden : , : Imprint : Springer Gabler, , 2016
ISBN	3-658-11675-7 9783658116743 9783658116750
Edizione	[1st ed. 2016.]
Descrizione fisica	1 online resource (326 p.)
Collana	Finanzwirtschaft, Unternehmensbewertung & Revisionswesen, , 2628-0027
Disciplina	650
Soggetti	Accounting Bookkeeping Finance Accounting/Auditing Finance, general auditing accounting economics directive (EU) standardised accounting system international standard
Lingua di pubblicazione	Tedesco
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Sommario/riassunto	Björn Kirsten deckt bilanzpolitische Spielräume auf, die u. a. entstehen, weil das ohnehin äußerst komplexe IFRS-Regelwerk besonders im Bereich der Bilanzierung finanzieller Vermögens- und Schuldpositionen sehr unübersichtlich ist. Der Autor stellt fest, dass die wirtschaftswissenschaftlichen Publikationen diese Problematik in Bezug auf Zinsinstrumente bislang stiefmütterlich behandeln – mitunter negieren sie diese sogar explizit, obwohl die Spielräume, auch wenn sie

nicht ausgenutzt werden, dem internationalen Rechnungslegungszweck entgegenstehen. Vor diesem Hintergrund analysiert Kirsten die bilanzpolitischen Potentiale im IFRS-Abschluss von Banken und erstellt Lösungsvorschläge, um die sich ergebenden negativen Auswirkungen einzudämmen. Dabei unterscheidet er zwischen Gestaltungen einerseits der Rechnungslegungsvorschriften und andererseits der Abschlussprüfung. Der Inhalt Zinsinstrumente im Lichte der Bankbilanzierung im IFRS-Abschluss nach IAS 39 und IFRS 9 und als Objekte der Bilanzpolitik Vorschläge zur Gestaltung der Bewertungsvorgaben, der Gestaltung des Ausweises und zur Gestaltung der Prüfungsvorgaben Die Zielgruppen Dozenten und Studenten der BWL mit den Schwerpunkten Rechnungswesen und Wirtschaftsprüfung Praktiker im Bereich des Rechnungswesens, Wirtschaftsprüfer, Unternehmensberater und Entscheider in Banken Der Autor Dr. Björn Kirsten wurde von Prof. Dr. Michael Olbrich am Institut für Wirtschaftsprüfung (IWP) an der Universität des Saarlandes promoviert.

---