

1. Record Nr.	UNINA9910825464203321
Autore	HJI Panayi Christiana
Titolo	European Union corporate tax law / / Christiana HJI Panayi [[electronic resource]]
Pubbl/distr/stampa	Cambridge : , : Cambridge University Press, , 2013
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Descrizione fisica	1 online resource (xviii, 394 pages) : digital, PDF file(s)
Collana	Cambridge tax law series
Classificazione	LAW086000
Disciplina	343.2406/7
Soggetti	Corporations - Taxation - Law and legislation - European Union countries
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Title from publisher's bibliographic system (viewed on 05 Oct 2015).
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	The historical background to EU corporate tax law -- EU corporate tax legislation -- The common consolidated corporate tax base -- The court of justice and the development of EU corporate tax law -- Tax obstacles to the cross-border movement of companies : direct investment -- Tax obstacles to cross-border portfolio investment -- Reorganisations under EU tax law -- Tax avoidance and EU law -- EU corporate tax law : interim conclusions and thoughts.
Sommario/riassunto	How does EU law affect Member State corporate tax systems and the cross-border activities of companies? This unique study traces the historical development of EU corporate tax law and provides an in-depth analysis of a number of issues affecting companies, groups of companies and permanent establishments. Existing legislation, soft-law and the case-law of the Court of Justice are examined. The proposed CCCTB Directive and its potential application through enhanced co-operation are also considered. In addition to the tax

issues pertaining to direct investment, the author examines the taxation of passive investment income, corporate reorganisations, exit taxes and the restrictive effect of domestic anti-abuse regimes. By doing so, the convergences and divergences arising from the interplay of EU corporate tax law and international tax law, especially the OECD model, are uncovered and highlighted.

2. Record Nr.

Autore

Titolo

Pubbl/distr/stampa

ISBN

Edizione

Descrizione fisica

Altri autori (Persone)

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Livello bibliografico

Nota di bibliografia

Nota di contenuto

UNINA9910964409103321

Kagan Dona M. <1946->

Laura and Jim and what they taught me about the gap between educational theory and practice / / Dona M. Kagan, with James R. Chesnut ... [et al.]

Albany, N.Y., : State University of New York Press, c1993

1-4384-0815-3

0-585-09189-7

[1st ed.]

1 online resource (ix, 165 pages)

ChesnutJames R

373.11/00473

High school teachers - United States

College teachers - United States

Teaching - Political aspects

Teachers - Training of - Political aspects - United States

Education - United States - Philosophy

Inglese

Materiale a stampa

Monografia

Includes bibliographical references (p. 153-161) and index.

Intro -- Contents -- Tables -- Introduction -- 1. Motivation and Method -- Method and Overview -- The Utility of This Project -- Acknowledgments -- How This is a Different Kind of Educational Research -- The School Context -- 2. What I Saw in Laura's Classroom -- The Cognition Underlying Laura's Practice -- 3. Beth's Course on Methods of Teaching Seconding English -- Beth Evaluates My Description of Laura's Practice -- 4. Laura's Response to Beth -- 5. What I Saw in Jim's Classroom -- The Cognition Underlying Jim's Practice -- 6. Liza's Course on Methods of Teaching Secondary Social

Studies -- Liza Evaluates My Description of Jim's Classroom Practice -- 7. Jim's Response to Liza -- 8. Where and Why the Professors and the Teachers Disagreed -- Points of Difference: Comparing the Two Perspectives -- Interviews with the Student Teachers -- Echoes in the Literature of Teaching and Teacher Education: The Functional Value of Each Perspective -- Inferences and Implications -- Where We Might Go from Here: The Moral of the Story -- References -- Index -- A -- B -- C -- D -- E -- F -- G -- H -- I -- K -- L -- M -- N -- O -- P -- Q -- R -- S -- T -- W -- Y -- Z.

Sommario/riassunto

Many teachers do not conform to the views of teaching espoused by professors of education. Yet these teachers are often judged as outstanding by colleagues, students, parents, and administrators. This thoughtful, timely book is a qualitative inquiry that addresses this contradiction. It focuses on two outstanding high school teachers, Laura and Jim, who were observed and interviewed by Kagan over a five month period. Two education professors who teach methods courses in corresponding fields (English, social studies) were also interviewed. Kagan juxtaposes the two entirely different views of teaching that emerged from her observations and examines the functional value of each. This book then is ultimately about the politics of teaching: the power to define 'good' teaching and determine how novices will be prepared for the classroom. Laura and Jim represent a silent underground of practitioners who have lost the right to legislate their own profession. This is their story. Dona M. Kagan is Professor of Education at the University of Alabama.
