

1. Record Nr.	UNINA9910829862103321
Autore	Galasso Melissa F.
Titolo	Accounting and reporting for not-for-profit organizations // by Melisa F. Galasso
Pubbl/distr/stampa	Durham, N.C., : Association of International Certified Professional Accountants, c2020 Durham, N.C. : , : Association of International Certified Professional Accountants, , 2020
ISBN	1-119-74474-1 1-119-74475-X 1-119-74476-8
Descrizione fisica	1 online resource (152 pages)
Classificazione	335.89 657.98 336.9
Disciplina	657.98
Soggetti	Nonprofit organizations -- Accounting Nonprofit organizations -- Auditing
Lingua di pubblicazione	Non definito
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"AICPA&CIMA" "Wiley"--Cover "Revised: March 2020"--T.p. verso Includes index
Nota di contenuto	The big picture -- Statement of activities -- Statement of financial position and statement of cash flows -- Note disclosures -- Contribution concepts -- Contribution versus exchange transactions -- Contributed services, facilities, and gifts in-kind -- Collections -- Functional expenses and allocations of costs -- Endowments -- Operating versus non-operating -- Split-interest agreements and beneficial trusts -- Relationships with other entities -- Agency transactions -- Programmatic Investments -- Common financial statement mistakes -- Glossary -- Index -- Solutions -- Case study solutions.
Sommario/riassunto	This title provides the tools necessary to go beyond the theory and create value-added services for accountants' clients. In the not-for-

profit arena. This book allows readers to examine, evaluate, and perform case studies, which will enhance their working knowledge of fundamental not-for-profit accounting and reporting, presentation requirements, note disclosures unique to not-for-profits, and options allowed under generally accepted accounting principles. Key topics include: Financial statement presentation, including FASB's financial reporting standard Statement of activities Statement of financial position and statement of cash flow Note disclosures Contribution concepts Functional expense and allocation of costs Endowments Operating versus non-operating Split interest agreements and beneficial trusts Agency transactions Programmatic investments Common financial statement mistakes.

2. Record Nr.	UNINA9910337782403321
Autore	Covic Filip
Titolo	Container Handling in Automated Yard Blocks : An Integrative Approach Based on Time Information / / by Filip Covic
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2019
ISBN	3-030-05291-5
Edizione	[1st ed. 2019.]
Descrizione fisica	1 online resource (325 pages)
Collana	Contributions to Management Science, , 1431-1941
Disciplina	658.4034 387.1068
Soggetti	Production management Operations research Management science Computer simulation Engineering economy Operations Management Operations Research, Management Science Simulation and Modeling Engineering Economics, Organization, Logistics, Marketing
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia

Nota di bibliografia

Includes bibliographical references and index.

Nota di contenuto

Introduction to Container Handling Research -- Container Terminal Environment -- Container Handling in the Yard Area -- Literature Review on Container Handling in the Yard Area -- Integrated Container Handling -- Algorithmic Analysis Based on the Problem Decomposability -- Re-marshalling Problem -- Terminal Appointment System -- Interaction Effects of Yard Block Properties, Re-marshalling and TAS -- Conclusion and Recommendations for Efficient Container Handling. .

Sommario/riassunto

The yard block of a container terminal is the central point of synchronisation for asynchronous container flows between deep-sea vessels and transport to the hinterland. The structure of the block stipulates that containers are stacked on top of each other with only the topmost container directly accessible by a yard crane. This book describes a holistic and integrative approach to container handling in yard blocks to optimise productivity by minimising re-handling operations. The results provide insights for academic scholars as well as for experts from practical terminal planning and operations. The approach presented is two-fold: first, a theoretical foundation of the interdependencies in decision-making is established using mathematical programming. Secondly, operations involving uncertain container arrival information are examined on the basis of a simulation with a rigorous experimental design and statistical evaluation. In this context, the book develops container-handling strategies and analyses the impact of a system for vehicle arrival management – the "Terminal Appointment System". The findings presented in this book are the result of a close cooperation with experts at the port of Hamburg and build on previous research. .