

1. Record Nr.	UNINA9910851991503321
Autore	Heitner Reese M.
Titolo	Icons of the Alphabet : Letter Names, Phonetic Notation and the Phonology and Orthography of English // by Reese M. Heitner
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Palgrave Macmillan, , 2024
ISBN	9783031393075 3031393074
Edizione	[1st ed. 2024.]
Descrizione fisica	1 online resource (401 pages)
Disciplina	421.1
Soggetti	Historical linguistics Linguistics Grammar, Comparative and general - Phonology Language and languages - Orthography and spelling Language and languages Historical Linguistics Theoretical Linguistics / Grammar Phonology and Phonetics Orthography Language History
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	PART I: INTRODUCTION TO ICONS OF THE ALPHABET -- Chapter 1. Another book on the alphabet? -- PART II: THE CONTRONYMS -- Chapter 2. Aitch: When a letter loses its phonetic 'ead but gains an orthographic foothold -- Chapter 3. Double U: When two /u/ make one /w/ and the phonetics of consonantalization -- PART III: THE AMBINYMS -- Chapter 4. The vocalic ambinyms: Pronouncing Ay as /e/, Ee as /i/ and I as /a/ but Oh as /o/ and Yue as /ju/ -- Chapter 5. Cee and Gee: The consonantal ambinyms and the digraph combination plus -- PART IV: THE TAUTONYMS -- Chapter 6. Vee and Zee: English fricatives find their voice -- Chapter 7. The vowel-consonant tautonyms: Syllabic consonants in Etruscan and English -- Chapter 8. Procrustean vowel length: The bimoraic weight of VC and CVV

Sommario/riassunto

This book examines the names by which we refer to the letters of the English alphabet, arguing that these letter names provide unrivalled insights into the phonological structure of English, present and past, as well as the many peculiarities of English pronunciation and spelling. Classified either as contronyms, ambinyms or tautonyms, the modern phonological profiles of our ancient Semitic letter names reveal what is unique to English, what is fundamental to language and how letter names emerge as the semiotic product of interchanging languages combined with intralanguage change. This volume promises a much more extensive and deeper linguistic treatment of English letter names than has previously been attempted. It will be of particular interest to students and scholars of historical linguistics, phonology and orthography, the history of English, semiotics, and language and literacy teaching. .

2. Record Nr.

UNINA9910139034403321

Autore

Christian Dieter <1977->

Titolo

Wiley IFRS essentials // Dieter Christian, Norbert Ludenbach

Pubbl/distr/stampa

Hoboken, N.J., : Wiley, 2013

ISBN

9781119207917
1119207916
9781118501344
1118501349
9781299402331
129940233X
9781118501375
1118501373

Edizione

[1st edition]

Descrizione fisica

1 online resource (564 p.)

Collana

Wiley Regulatory Reporting

Altri autori (Persone)

LudenbachNorbert <1955->

Disciplina

657/.30218

Soggetti

Financial statements - Standards
International business enterprises - Accounting - Standards
Accounting - Standards

Lingua di pubblicazione

Inglese

Formato

Materiale a stampa

Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	<p>WILEY : IFRS Essentials; CONTENTS; Preface; Abbreviations; The Conceptual Framework for Financial Reporting; 1 Introduction; 2 The Objective of General Purpose Financial Reporting; 3 Going Concern; 4 Qualitative Characteristics of Useful Financial Information; 4.1 Introduction; 4.2 Fundamental Qualitative Characteristics; 4.2.1 Relevance; 4.2.2 Faithful Representation; 4.3 Enhancing Qualitative Characteristics; 4.3.1 Comparability; 4.3.2 Verifiability; 4.3.3 Timeliness; 4.3.4 Understandability; 5 The Cost Constraint on Useful Financial Reporting; 6 The Elements of Financial Statements</p> <p>6.1 Definitions 6.2 Recognition; 6.3 Measurement; 7 Examples with Solutions; IAS 1 Presentation of Financial Statements; 1 Introduction and Scope; 2 Going Concern; 3 Fair Presentation of the Financial Statements and Compliance with IFRSs; 4 General Principles Relating to Presentation; 4.1 Materiality and Aggregation; 4.2 Offsetting; 4.3 Frequency of Reporting; 4.4 Comparative Information; 4.5 Consistency of Presentation; 5 Components of the Financial Statements; 6 Structure and Content of the Components of the Financial Statements; 6.1 Statement of Financial Position (Balance Sheet)</p> <p>6.2 Statement of Comprehensive Income and Separate Income Statement 6.2.1 Profit or Loss, Other Comprehensive Income and How They Interrelate; 6.2.2 Preparation of the Statement(s); 6.3 Statement of Changes in Equity; 7 Examples with Solutions; 7.1 Examples that can be Solved Without the Knowledge of Other Chapters of the Book; 7.2 Examples that Require Knowledge of Other Sections of the Book; IAS 2 Inventories; 1 Scope; 2 Measurement; 2.1 Measurement at Recognition; 2.2 Measurement after Recognition; 3 Presentation and Derecognition; 4 Examples with Solutions; IAS 7 Statement of Cash Flows</p> <p>1 Introduction 2 Preparation of the Statement of Cash Flows; 2.1 Operating Activities; 2.2 Investing and Financing Activities; 3 Special Topics; 3.1 Interest and Dividends; 3.2 Income Taxes; 4 Consolidated Statements of Cash Flows; 4.1 Introduction; 4.2 Acquisitions and Disposals of Subsidiaries; 4.3 Associates; 5 Examples with Solutions; IAS 8 Accounting Policies, Changes in Accounting Estimates, and Errors; 1 Introduction; 2 Accounting Policies; 2.1 Selection and Application of Accounting Policies; 2.2 The Principle of Consistency; 2.3 When an Accounting Policy Has to be Changed</p> <p>2.4 Consequences of a Change in Accounting Policy 3 Changes in Accounting Estimates; 3.1 Introduction; 3.2 Accounting Treatment; 4 Correction of Prior Period Errors; 5 Examples with Solutions; IAS 10 Events after the Reporting Period; 1 Overview; 2 Examples with Solutions; IAS 11 Construction Contracts; 1 Introduction; 2 Contract Revenue; 3 Contract Costs; 4 Percentage of Completion Method; 4.1 Introduction; 4.2 Reliable Estimate of the Outcome of a Contract; 4.3 Determining the Stage of Completion; 4.4 Recognition of Expected Losses; 4.5 Uncertainties in Collectibility</p> <p>4.6 Presentation and Disclosure</p>
Sommario/riassunto	<p>60 percent of the content of the book is example based. This approach makes the book unique and facilitates the quick understanding of the rules. By contrast, most other books only include a small(er) number of examples and consequently do not illustrate the application of the rules in practice effectively. The book aims at capturing problems and their solutions by using explanations which are short, simple and easy to understand. Obscure language and incomplete illustrations are avoided. The book strikes a balance between explaining the underlying</p>

