

1. Record Nr.	UNINA9910874768503321
Titolo	Dobrowolne ujawnienia informacji finansowej
Pubbl/distr/stampa	ód [Poland], : Wydawnictwo Uniwersytetu ódzkiego, 2020
ISBN	83-8142-995-1
Descrizione fisica	1 online resource (1 p. 230)
Collana	Uniwersytet ódzki
Soggetti	Economy Business Economy / Management Finance, Public
Lingua di pubblicazione	Polacco
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	<p>The study attempts to present solutions for improving voluntary disclosures of financial information in business entities' reports. It therefore shows their significance in the 21st-century business report, and thus indicates the need to shape a new reporting model as the basic carrier of information about a company. The study covers a multifaceted presentation of the issues of improving contemporary financial reporting through solutions for additional, voluntary disclosures of information considered in the context of modern trends in business reporting of a financial situation, achievements, as well as business development opportunities of a company. The first chapter discusses the issue of voluntary disclosures in business reports in the light of criticism of modern financial reporting. Theoretical aspects of voluntary disclosures and related communication gaps as well as determinants of their development have been presented here. This chapter also introduces research on voluntary disclosures of both financial and non-financial information. It also presents results of an empirical study on shaping and visualizing financial and non-financial information. The study is a review of users' needs to improve annual reports here. The second chapter discusses balance sheet theories as the foundation for creating modern models of financial reporting, focusing not only on the assumptions of a balance sheet theory by an</p>

entrepreneur Wilhelm Osbahr, but also on C. Sganzini's and E. Schmalenbach's works, as well as on the theories by E. Walb and E. Kosiol. This chapter also presents the concept of repetitive operational cash flows as part of a business report. The third chapter introduces solutions for extra voluntary disclosures of a balance sheet, a profit and loss account, as well as a cash flow statement, while the last chapter presents the results of the survey of respondents' opinions on solutions for additional voluntary disclosures in enterprises' annual reports. The chapter ends with recommendations regarding the future of extra voluntary disclosures and their role as an element of multifaceted communication in the context of challenges for the modern enterprise accounting system.

2. Record Nr.	UNINA9910557375203321
Autore	Precup Radu
Titolo	Nonlinear Functional Analysis and Its Applications
Pubbl/distr/stampa	Basel, Switzerland, : MDPI - Multidisciplinary Digital Publishing Institute, 2021
Descrizione fisica	1 online resource (146 p.)
Soggetti	Mathematics & science Research & information: general
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	This book consists of nine papers covering a number of basic ideas, concepts, and methods of nonlinear analysis, as well as some current research problems. Thus, the reader is introduced to the fascinating theory around Brouwer's fixed point theorem, to Granas' theory of topological transversality, and to some advanced techniques of critical point theory and fixed point theory. Other topics include discontinuous differential equations, new results of metric fixed point theory, robust tracker design problems for various classes of nonlinear systems, and

