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Titolo	Computation of taxable business profits : book-tax conformity and other issues : 2023 EATLP Congress Luxembourg, 8-10 June 2023 // editor: Andrés Báez Moreno
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Edizione	[1st ed.]
Descrizione fisica	1 online resource (813 pages)
Collana	EATLP International Tax Series, , 2589-9112 ; ; volume 22
Altri autori (Persone)	AguiarNina
Soggetti	Corporate profits - Taxation - Law and legislation - European Union countries Corporations - Taxation - Law and legislation - European Union countries Taxation - Law and legislation - European Union countries
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Cover -- Title Page -- Copyright Page -- Preface -- About the Editor -- About the Authors -- Table of Contents -- Part I: General Report -- Chapter 1: Computation of Taxable Business Profits: Book-Tax Conformity and Other Issues -- 1.1. Book-tax conformity: A universal problem with (quasi)universal solutions and a very asymmetric level of academic discussion -- 1.2. Financial statements and the computation of taxable business profits: Legal and factual links -- 1.2.1. Normative connections between accounting and tax rules in the calculation of taxable business profits: Material, formal and reverse dependence -- 1.2.1.1. Material dependence between accounting rules and tax rules in the computation of taxable business profits: Legal formulation, policy reasons and scope -- 1.2.1.1.1. Material dependence: Legal formulation -- 1.2.1.1.2. Material dependence: Policy reasons -- 1.2.1.1.3. Material dependence: Referred accounting rules -- 1.2.1.2. Formal dependence between accounting profits or loss figures and taxable business profits: Legal

formulation and policy reasons -- 1.2.1.3. Legal reverse  
dependence: Legal formulation, policy reasons and scope -- 1.2.2.  
Factual connections between accounting and tax rules in the calculation  
of taxable business profits -- 1.3. Particular commercial and tax  
accounting issues -- 1.3.1. Elements of financial statements that  
relate to a reporting entity's financial position and financial  
performance -- 1.3.1.1. Assets: Recognition and attribution --  
1.3.1.1.1. Recognition of assets -- 1.3.1.1.2. Attribution of  
assets -- 1.3.1.2. Liabilities and provisions: Recognition and  
measurement -- 1.3.2. Elements of financial statements that relate  
to a reporting entity's financial performance -- 1.3.2.1. Income  
(revenue) -- 1.3.2.2. Expenses -- 1.3.3.  
Valuation/measurement -- 1.3.3.1. Valuation at recognition  
(historical cost)

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## Sommario/riassunto

This book attempts to answer two simple questions: do governments link the calculation of taxable business profits to the profit or loss resulting from applying accounting rules? Moreover, does it make sense to do so? The detailed responses to these two questions are provided in the general report and the 25 national reports that form its foundation. Additionally, the book analyses various cross-cutting aspects of the topic, including its constitutional dimension, its intersections with EU law, its prospects in recent initiatives for the internationalization of corporate taxation and its procedural implications.

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2. Record Nr.	UNINA9910954708103321
Autore	Mount David W
Titolo	Bioinformatics : sequence and genome analysis / / David W. Mount
Pubbl/distr/stampa	Cold Spring Harbor, N.Y., : Cold Spring Harbor Laboratory Press, c2001
ISBN	0-87969-655-9
Descrizione fisica	1 online resource (577 p.)
Disciplina	572.8/633
Soggetti	Genetics - Data processing Bioinformatics Nucleotide sequence Amino acid sequence
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Bibliographic Level Mode of Issuance: Monograph
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Intro -- The Bioinformatics Web Site -- Contents -- Preface -- Historical Introduction and Overview -- Collecting and Storing Sequences in the Laboratory -- Alignment of Pairs of Sequences -- Multiple Sequence Alignment -- Prediction of RNA Secondary Structure -- Phylogenetic Prediction -- Database Searching for Similar Sequences -- Gene Prediction -- Protein Classification and Structure Prediction -- Genome Analysis -- Glossary -- Index.
Sommario/riassunto	A textbook based on Mount's (U. of Arizona) undergraduate and graduate courses on applying computational methods to the analysis of DNA and protein sequences. Convinced that people who use a computer program should understand how it works, he explains to biologists the underlying algorithms used and assumptions made, as well as limitations of the methods and strategies. Most of the chapters include a flowchart proposing an orderly use of the methods discussed therein. Tables in hyperlinked form identify web sites where software and programming resources are available. Annotation copyrighted by Book News Inc., Portland, OR