

1. Record Nr.	UNINA9910460919503321
Autore	Kurokawa Toshiaki
Titolo	Service design and delivery : how design thinking can innovate business and add value to society // Toshiaki Kurokawa
Pubbl/distr/stampa	New York, New York (222 East 46th Street, New York, NY 10017) : , : Business Expert Press, , 2015
ISBN	1-60649-785-5
Edizione	[First edition.]
Descrizione fisica	1 online resource (88 pages) : illustrations
Collana	Service systems and innovations in business and society collection, , 2326-2699
Disciplina	658
Soggetti	Service industries - Management Design Electronic books.
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 (pages 85-86) and index.
Nota di contenuto	1. Introduction -- 2. Design thinking approach -- 3. Societal approach -- 4. Intermezzo, looking back at what you have learned -- 5. Prototyping and work-out of your service -- 6. Case studies -- 7. Summary and conclusions -- References -- Index.
Sommario/riassunto	This book explains the design thinking approach both for designing new services and delivering the services. This approach itself can be applied to areas other than pure services, because it contains the innovative and intrinsic ingredients that can be applied to any human activity. Chapter 1 introduces mindset and preparation for service design. Introduction on design thinking and design thinking toolkits are provided in Chapter 2, which you can try in your service. Both IDEO's Design Thinking for Educators Toolkit and Innovation Leadership Board's Playbook for Strategic Foresight and Innovation are discussed in detail. Chapter 3 provides a societal approach which is often neglected in the service design. A short break is provided at Chapter 4, entitled "Intermezzo," summarizing the contents of preceding chapters and presenting additional and refreshing perspectives on service design with the design thinking approach. Prototyping and testing the service design is the theme of Chapter 5. Chapter 6 provides some case studies so that you can check what you

have learned. I picked up real cases from local areas. In Chapter 7, we summarize the contents of this book. The summary and conclusion can be used as a quick reference for the contents of the book.

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2. Record Nr.	UNINA9910957403503321
Autore	Cebotari Aliona
Titolo	Contingent Liabilities : : Issues and Practice // Aliona Cebotari
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2008
ISBN	9786612841965 9781462309375 1462309372 9781452726878 1452726876 9781282841963 1282841963 9781451871036 1451871031
Edizione	[1st ed.]
Descrizione fisica	1 online resource (62 p.)
Collana	IMF Working Papers IMF working paper ; ; WP/08/245
Disciplina	336.343351
Soggetti	Contingent liabilities (Accounting) Liabilities (Accounting) Finance, Public - Accounting Risk management Accounting Actuarial Studies Budget planning and preparation Budget Systems Budget Budgeting & financial management Budgeting Contingent liabilities Finance, Public Financial reporting, financial statements Financial statements Fiscal policy Fiscal risks Insurance & actuarial studies

Insurance Companies  
Insurance  
National Budget  
Public Administration  
Public finance & taxation  
Public Finance  
Public Sector Accounting and Audits  
United States

Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Contents; I. Introduction; II. Background; III. Mitigating Risks Associated with Contingent Liabilities; A. Frameworks for Dealing with Risks from Contingent Liabilities; B. When to take on Contingent Liabilities?; Boxes; 1. Market Failure and Terrorism Insurance; 2. When Are Guarantees Preferable to Other Forms of Support?; C. Strategies to Transfer Risk or Costs Related to Contingent Liabilities; Figures; 1. Typical Infrastructure PPP Project Risks and Hypothetical Allocation; 3. Estimating the Expected Cost and Market Value of Guarantees D. Other Safeguards against Risks Related to Contingent LiabilitiesIV. Managing Retained Risk from Contingent Liabilities; A. Instruments for Managing Low Impact Liabilities; B. Instruments for Managing High Impact Liabilities; Tables; 1. Contingency Funds to Meet Calls on Contingent Liabilities: Selected Examples; V. Disclosing Contingent Liabilities; 2. IPSAS: When to Recognize and Disclose Contingent Liabilities; 3. Accounting/Statistical Standards and Transparency Initiatives: What to Disclose; 4. Legislative Requirements to Disclose Fiscal Risks: Selected Country Examples VI. Institutional Arrangements for Managing Contingent Liability Risks5. Disclosing the Magnitude of Contingent Liabilities: Selected Country Examples; VII. Conclusion; 4. Institutional Arrangements for Managing PPP Risks; A1. Accounting Standards and Standard Setters; Annexes; I. Accounting/Statistical Standards and Contingent Liabilities; A1. Summary of the Main Requirements for Recognition and Disclosures of Contingent Liabilities; II. Measuring the Value of Contingent Liabilities; A1. The Swedish Debt Office Simulation Model; References
Sommario/riassunto	Contingent liabilities have gained prominence in the analysis of public finance. Indeed, history is full of episodes in which the financial position of the public sector is substantially altered-or its true nature uncovered-as a result of government bailouts of financial or nonfinancial entities, in both the private and the public sector. The paper discusses theoretical and practical issues raised by contingent liabilities, including the rationale for taking them on, how to safeguard against the fiscal risks associated with them, how to account and budget for them, and how to disclose them. Country experiences are used to illustrate ways these issues are addressed in practice and challenges faced. The paper also points to good practices related to the mitigation, management and disclosure of risks from contingent liabilities.

