

1.	Record Nr.	UNINA9910502976903321
	Titolo	Software sustainability // Coral Calero, Ma. Angeles Moraga, Mario Piattini, editors
	Pubbl/distr/stampa	Cham, Switzerland : , : Springer, , [2021] ©2021
	ISBN	3-030-69970-6
	Descrizione fisica	1 online resource (411 pages)
	Disciplina	005.1
	Soggetti	Software engineering - Environmental aspects Software engineering - Economic aspects
	Lingua di pubblicazione	Inglese
	Formato	Materiale a stampa
	Livello bibliografico	Monografia
2.	Record Nr.	UNINA9910957881703321
	Autore	Shekel Moshe
	Titolo	The timing of income recognition in tax law and the time value of money // Moshe Shekel
	Pubbl/distr/stampa	Abingdon, Oxon ; ; New York, : Routledge-Cavendish, 2009 Oxon ; ; New York, N.Y. : , : Routledge-Cavendish, , 2009
	ISBN	1-134-02195-X 1-134-02194-1 1-282-37325-0 9786612373251 0-203-87967-8
	Edizione	[1st ed.]
	Descrizione fisica	1 online resource (366 p.)
	Disciplina	343.05/2
	Soggetti	Income tax - Law and legislation - Great Britain Income tax - Law and legislation - United States Income tax - Law and legislation - Israel Income tax - Accounting - Law and legislation - Great Britain Income tax - Accounting - Law and legislation - United States Income tax - Accounting - Law and legislation - Israel

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 and index.
Nota di contenuto	<p>The purpose of financial accounting and the concept of prudence -- The distinction between income, revenue, and gain -- Revenue recognition -- Expense recognition -- Advances and deposits -- Accounting background : summary and comments -- General tax values -- The time value of money theory -- Tax values relevant to the question of timing : summary and comments -- The dualistic doctrine and the singular doctrine -- The reporting methods -- Between GAAP and fiscal accounting : U.K. tax law -- Between GAAP and fiscal accounting : U.S. tax law -- Between GAAP and fiscal accounting : Israeli tax law -- Between GAAP and fiscal accounting : summary and comment -- The loan approach and the income approach -- Timing of recognition of deposits as 'income' : U.K. tax law -- Timing of recognition of deposits as 'income' : U.S. tax law -- Timing of recognition of deposits as 'income' : Israeli tax law -- Timing of recognition of income from deposits : summary and comments -- The deferral approach and the advance approach -- Timing of recognition of income from advances : U.K. tax law -- Timing of recognition of income from advances : U.S. tax law -- Timing of recognition of income from advances : Israeli tax law -- Timing of recognition of income from advances : summary and comments -- The certainty level question and the time gap question -- Timing of deduction of future expenses : U.K. tax law -- Timing of deduction of future expenses : U.S. tax law -- Timing of deduction of future expenses : Israeli tax law -- Timing of deduction of future expenses : summary and comments -- The comparative value taxation model (the C.V.T. model) -- The saving of financing costs taxation model (the S.F.C. model) -- Selecting one of the two models -- Impact on tax revenues.</p>
Sommario/riassunto	<p>Time itself creates advantages and disadvantages in the field of taxation. The timing of the recognition of income and expenses for tax purposes has two main implications: firstly, for the timing of the collection of tax, and secondly, for the question of quantification, i.e., how to ensure that the difference between the timing of the recognition of income or expenses, as opposed to the respective dates on which the amounts are actually received or paid, does not distort the determination of the amount of chargeable income. The time component is a weapon in the confrontation between</p>