

1. Record Nr.	UNINA9910807164303321
Autore	Brito Arias Marco Augusto
Titolo	Enzymes involved in glycolysis, fatty acid and amino acid biosynthesis : active site mechanisms and inhibition // authored by Marco Brito-Arias
Pubbl/distr/stampa	Singapore : , : Bentham Science Publishers Pte Ltd., , [2020] ©2020
ISBN	981-14-6090-6
Descrizione fisica	1 online resource (334 pages)
Disciplina	572.567
Soggetti	Glycolysis Amino acids Enzymes - Synthesis
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia

2. Record Nr.	UNINA9910958927203321
Autore	Shamrock Steven E
Titolo	IFRS and US GAAP : a comprehensive comparison // Steven E. Shamrock
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, 2012
ISBN	9786613618054 9781118239063 1118239067 9781280588228 1280588225 9781118225738 1118225732
Edizione	[1st edition]
Descrizione fisica	1 online resource (225 p.)
Collana	Wiley Regulatory Reporting
Disciplina	657.3 657.30218 657/.30218
Soggetti	Accounting - Standards - United States Accounting - Law and legislation - United States Corporations - United States - Accounting Accounting - Standards Accounting - Law and legislation Corporations - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	IFRS and US GAAP: A Comprehensive Comparison; Contents; About the Author; Introduction; Chapter 1 Standard Setting; Interpretations; Statement Numbering; Chapter 2 The Framework; Financial Elements; Comparisons of Definitions; Chapter Summary; Chapter 3 Property, Plant, and Equipment; Maintenance and Repairs; Disposal; Disclosures; Chapter 4 Inventory; Initial Cost Upon Recognition; Cost of Goods Sold; Inventories Above Costs; Disclosures; Chapter 5 Provisions and Contingencies; Effect of Timing of Settlement; Application of Discounting; Exit Costs; Chapter 6 Intangible Assets; Derogation

Chapter 7 Share-Based Compensation Measurement Date and Value; Subsequent Accounting; Balance Sheet Classification; Settlement; Chapter 8 Financial Instruments; What is a Financial Instrument; Measurement of Financial Instruments; Impairment; Indicators of Impairment; Specific US GAAP Guidance; Transfers; Hedging and Hedge Accounting; Measurement and Accounting; Chapter 9 Leases; Preface; Currently Effective Standards; Classification of Leases; Identifying A Lease; Sale-Leasebacks; Chapter Summary; Chapter 10 Revenue; Fixed and Determinable Fee; Units Of Account Exchanges and Returns of Software Software Services; Software Contract Accounting; Combining Contracts; Recognition Pattern; Claims Under Contract Accounting; Milestone Method; Entertainment Industry; Federal Government Contracts; Entertainment Industry: Films and Revenue Recognition; Entertainment Industry: Casinos and Revenue Recognition; Oil and Gas Industry-Revenue Recognition; Brokers and Dealers-Revenue Recognition; Financial Services-Investment Companies and Revenue Recognition of Fees; Layaway Sales; Chapter Summary; Chapter 11 Income Taxes; Income Tax Recognition Deferred Tax Liability Computation Deferred Tax Asset Computation; Tax Rates; Tax Rates: Manner Of Recovery Or Settlement; Deferred Tax Valuations; Tax Positions; Income Tax Interest and Penalties; Profit and Loss Presentation; Intraproduct Allocation to Other Than Continuing Operations; Balance Sheet Presentation; Exceptions to Tax Recognition-Investments in Subsidiaries; General Disclosures; Chapter Summary; Chapter 12 Investments In Subsidiaries; Consolidation Under IFRS; Power; Reassessment; Rights; US GAAP Control; Interest Receipts and Payments; Protective Rights; Participating Rights Investment Companies and Broker-Dealers Franchises; For-Profit Entity Not Involved; Controlling Financial Interest Via Majority Voting Interest or Sole Corporate Membership; Control and Economic Interest, But No Controlling Financial Interest/Control by Other Means; Less Than a Complete Interest in the Subsidiary NFP; Agency; Vie Guidance; Deemed Separate Entities; Development Stage Entities; Continuous Assessment; Accounting for Consolidation; Noncontrolling Investments; Presumptions; Investee Comprehensive Income and Adjustments to Investor's Share; Exemptions from the Equity Method; IFRS In-Substance Common Stock

Sommario/riassunto

A practical comparison of-and expert guidance on-IFRS and GAAP written by a practicing controller International Financial Reporting Standards (IFRS) are used in over 120 countries. US companies will inevitably encounter IFRS when evaluating the financial health of suppliers and customers. IFRS and US GAAP: A Comprehensive Comparison provides instruction in accounting under IFRS within the context of US accounting standards. Practical and easy-to-use, this book includes a case study of a first time IFRS adoption, emphasizing the much greater degree of professional judgment that
