

1. Record Nr.	UNINA9910146317303321
Autore	Guglielmotti Paola
Titolo	Ricerche sull'organizzazione del territorio nella Liguria medievale / / Paola Guglielmotti
Pubbl/distr/stampa	Firenze University Press, 2005 Firenze, Italy : , : Firenze university press, , 2005 ©2005
ISBN	9788884531162 (paperback)
Descrizione fisica	1 online resource (207 pages) : illustrations, maps
Collana	Reti Medievali. E-book, Monografie ; ; 3
Disciplina	945
Soggetti	Government - Italy - Liguria Liguria (Italy) Politics and government Liguria (Italy) History
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and index.
Sommario/riassunto	The organisation of the territory is the outcome of strategies of varying scope, in which a number of agents interact to shape out the areas of operation. The Liguria reality is probed here through four different situations - separated in chronological terms but sharing the poor visibility and limited efficacy of the fortified settlements. These focus on Genoa, both in the definition of its hinterland between the tenth and the eleventh centuries, and in establishing the bulwarks of coastal territorial expansion in the twelfth; the powerful groups of feudal lords who remoulded the rural settlement layout in the thirteenth century; finally, a village of the hinterland explored right through to the modern age. L'organizzazione del territorio è l'esito di politiche di diverso respiro, in cui interagiscono una varietà di attori che sempre riconfigurano spazi di intervento. La realtà della Liguria è qui sondata attraverso quattro situazioni separate cronologicamente ma accomunate da bassa visibilità e scarsa efficacia dei castelli che vedono protagonisti Genova, sia nel definire il suo circondario tra secolo X e XI sia nel fissare i caposaldi dell'espansione territoriale costiera nel secolo XII; potenti

gruppi signorili che nel secolo XIII riplasmano l'assetto insediativo rurale; un villaggio dell'entroterra investigato fino all'età moderna

2. Record Nr.	UNINA9910969694503321
Autore	Mulford Charles W. <1951->
Titolo	Creative cash flow reporting : uncovering sustainable financial performance / / Charles W. Mulford and Eugene E. Comiskey
Pubbl/distr/stampa	Hoboken, N.J., : J. Wiley, c2005
ISBN	9786610275540 9780470893524 0470893524 9781280275548 1280275545 9780471714415 0471714410
Edizione	[1st ed.]
Descrizione fisica	1 online resource (432 p.)
Altri autori (Persone)	ComiskeyEugene E
Disciplina	658.15/244
Soggetti	Cash flow - Accounting
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 indexes.
Nota di contenuto	""Creative Cash Flow Reporting""; ""Contents""; ""Foreword""; ""Preface""; ""About the Authors""; ""Chapter 1: Seeking Sustainable Cash Flow""; ""AN ARTIFICIAL BOOST TO OPERATING CASH FLOW""; ""CLASSIFYING CASH FLOW""; ""SUSTAINABLE CASH FLOW""; ""CREATIVE CASH FLOW REPORTING""; ""IGNORING THE STATEMENT OF CASH FLOWS""; ""CASH FLOW ANALYSIS""; ""PLAN OF THIS BOOK""; ""SUMMARY""; ""NOTES""; ""Chapter 2: Structure of the Statement of Cash Flows""; ""HISTORICAL BACKGROUND""; ""ARRIVAL OF THE STATEMENT OF CASH FLOWS""; ""NON-GAAP MEASURES OF CASH OPERATING PERFORMANCE""; ""EBITDA""; ""INTERNATIONAL DIFFERENCES IN THE STATEMENT OF CASH FLOWS""; ""SUMMARY""; ""NOTES""; ""Chapter 3: Is It Operating or Investing Cash Flow?""; ""INVESTING CASH FLOW""; ""GAAP FLEXIBILITY: IS IT

OPERATING OR INVESTING CASH FLOW?"; "BEYOND THE BOUNDARIES OF GAAP"; "SUMMARY"; "NOTES"; "Chapter 4: Is It Operating or Financing Cash Flow?"; "FINANCING CASH FLOW"; "GAAP FLEXIBILITY: IS IT OPERATING OR FINANCING CASH FLOW?"; "BEYOND THE BOUNDARIES OF GAAP"; "SUMMARY"; "NOTES"; "Chapter 5: Income Taxes and the Statement of Cash Flows"; "TAX REPORTING ESSENTIALS"; "CLASSIFICATION OF TAX-RELATED CASH FLOW"; "NONRECURRING INCOME TAX CASH FLOWS"; "SUMMARY"; "NOTES"; "Chapter 6: Nonrecurring Sources and Uses of Operating Cash Flow"; "CHARACTERISTICS OF NONRECURRING ITEMS OF OPERATING CASH FLOW"; "EXAMPLES OF NONRECURRING CASH SOURCES AND USES"; "MANAGEMENT IDENTIFICATION OF NONRECURRING OPERATING CASH FLOW"; "LOCATING NONRECURRING ITEMS OF OPERATING CASH FLOW"; "CASH FLOW TRACKING"; "SUMMARY"; "NOTES"; "Chapter 7: Measuring Sustainable Operating Cash Flow"; "SUSTAINABLE OPERATING CASH FLOW"; "CALIBRATING OPERATING CASH FLOW ADJUSTMENTS"; "MEASURING SUSTAINABLE OPERATING CASH FLOW"; "COMPLETED SUSTAINABLE OPERATING CASH FLOW WORKSHEET"; "FREQUENCY AND SIZE OF ADJUSTMENT ITEMS"; "SUMMARY"; "NOTES"; "Chapter 8: Using Operating Cash Flow to Detect Earnings Problems"; "RELATIONSHIP BETWEEN EARNINGS AND OPERATING CASH FLOW"; "EARNINGS SUPPORTED BY ARTIFICIAL MEANS"; "EXCESS CASH MARGIN"; "SUMMARY"; "NOTES"; "Chapter 9: Analyzing Operating Cash Flow"; "CASH FLOW ANALYSIS STATEMENT"; "USING THE CASH FLOW ANALYSIS STATEMENT"; "CASH FLOW DRIVERS"; "CLOSER LOOK AT CORE OPERATING CASH FLOW"; "SUMMARY"; "NOTES"; "Chapter 10: Understanding Free Cash Flow"; "USES OF FREE CASH FLOW"; "WHAT IS FREE CASH FLOW?"; "FREE CASH FLOW TO COMMON EQUITY: A CLOSER LOOK"; "CAPITAL EXPENDITURES"; "ACQUISITIONS AND FREE CASH FLOW"; "SUMMARY"; "NOTES"; "Glossary"; "Subject Index"; "Company Index"

Sommario/riassunto

Successful methodology for identifying earnings-related reporting indiscretions
Creative Cash Flow Reporting and Analysis capitalizes on current concerns with misleading financial reporting on misleading financial reporting. It identifies the common steps used to yield misleading cash flow amounts, demonstrates how to adjust the cash flow statement for more effective analysis, and how to use adjusted operating cash flow to uncover earnings that have been misreported using aggressive or fraudulent accounting practices. Charles W. Mulford, PhD, CPA (Atlanta, GA), is the coauthor of three books, including