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Titolo	Allowances for Corporate Equity in Practice / / Alexander Klemm
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Edizione	[1st ed.]
Descrizione fisica	1 online resource (35 p.)
Collana	IMF Working Papers
Soggetti	Corporations - Finance Corporations - Taxation Allowance for corporate equity Business Taxes and Subsidies Corporate & business tax Corporate income tax Corporate Taxation Corporations Effective tax rate Financial Instruments Income tax systems Income tax Institutional Investors Investment & securities Investments: Stocks Non-bank Financial Institutions Pension Funds Public finance & taxation Stocks Tax administration and procedure Taxation Taxation, Subsidies, and Revenue: General Brazil

Lingua di pubblicazione	Inglese
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Nota di contenuto	""Contents""; ""I. INTRODUCTION""; ""II. ACE TAX SYSTEMS""; ""III. ACE SYSTEMS IN PRACTICE""; ""IV. PREVIOUS ANALYSES OF ACE TAX SYSTEMS""; ""V. THE BRAZILIAN ACE VARIANT""; ""VI. CONCLUSION""; ""Appendix I. Effective Tax Rates""; ""REFERENCES""
Sommario/riassunto	<p>This paper provides an overview of full and partial allowance for corporate equity (ACE) tax systems in practice. In the recent past, ACE systems have been used in Austria, Croatia, and Italy. Brazil still applies a variant of such a system and Belgium introduced one this year. This paper summarizes the empirical literature on past ACE systems, and provides a theoretical and empirical assessment of the Brazilian ACE variant. The main finding is that the Brazilian reform introduced an ACE system for a minority of firms only, with the majority instead having a system of dividend deductibility. Despite the reduction in the tax preference for debt finance, capital structures have not changed much, but dividends have increased. Investment appears to have benefited from the reform, although the extent to which this was due to the new structure rather than the tax cut is unclear.</p>

2. Record Nr.	UNINA9910993930903321
Autore	Mao Xiangyu
Titolo	Fully-Integrated Low-Dropout Regulators / / by Xiangyu Mao, Yan Lu, Rui P. Martins
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ISBN	3-031-84916-7
Edizione	[1st ed. 2025.]
Descrizione fisica	1 online resource (X, 232 p. 250 illus., 243 illus. in color.)
Collana	Analog Circuits and Signal Processing, , 2197-1854
Disciplina	621.3815
Soggetti	Electronic circuits Telecommunication Electronics Electronic Circuits and Systems Microwaves, RF Engineering and Optical Communications Electronics and Microelectronics, Instrumentation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Introduction -- LDO Key Specifications -- Analog Control LDO -- Digital Control LDO -- Switching Control LDO -- Distributed LDO -- Summary and Conclusions.
Sommario/riassunto	This book discusses in detail the key specifications of fully integrated low-dropout regulators (LDOs). It covers the various LDO architectures, including the classic analog architectures and the state-of-the-art digital and switching control methods. The design insight and comparison are discussed according to the key performance index. Readers will be enabled to find a suitable architecture when designing a fully integrated LDO. Provides a comprehensive discussion of the key specifications of fully integrated low-dropout regulators (LDOs); Covers the classic analog architectures, as well as state-of-the-art digital and switching control methods; Provides design insights and comparison of various LDO architectures, helping readers to find a suitable architecture when designing fully integrated LDOs.