

1. Record Nr.	UNISA990005913520203316
Autore	TESAURO, Francesco
Titolo	Compendio di diritto tributario / Francesco Tesauro
Pubbl/distr/stampa	Torino : UTETgiuridica, 2013
ISBN	978-88-598-1003-2
Edizione	[5. ed]
Descrizione fisica	XVI, 487 p. ; 24 cm
Disciplina	343.4504
Soggetti	Diritto tributario
Collocazione	XXIV.5.B. 170
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
2. Record Nr.	UNINA9910784040303321
Autore	Rao Ramesh K. S
Titolo	A theory of the firm's cost of capital [[electronic resource]] : how debt affects the firm's risk, value, tax rate, and the government's tax claim / / Ramesh K.S. Rao, Eric C. Stevens
Pubbl/distr/stampa	Hackensack, NJ, : World Scientific, c2007
ISBN	1-281-12098-7 9786611120986 981-270-837-5
Descrizione fisica	1 online resource (105 p.)
Altri autori (Persone)	StevensEric C. <1962->
Disciplina	338.6/04101
Soggetti	Corporations - Finance Capital costs Corporate debt Capital assets pricing model Financial leverage
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 (p. 85-88) and index.
Nota di contenuto	Introduction -- Model setting -- Distributional assumptions -- Model solution procedure -- Discussion of results -- Extension to $s \times s$ states -- Numerical illustration -- Conclusion.
Sommario/riassunto	The cost of capital concept has myriad applications in business decision-making. The standard methodology for deriving cost of capital estimates is based on the seminal Modigliani-Miller analyses. This book generalizes this framework to include non-debt tax shields (e.g., depreciation), interactions between the borrowing rate and tax shields, and default considerations. It develops several new results and shows how better cost of capital and marginal tax rate estimates can be generated. The book's unified cost of capital theory is discussed with comprehensive numerical examples and graphical