

1. Record Nr.	UNISA996465489703316
Titolo	Flexible Query Answering Systems [[electronic resource]] : 7th International Conference, FQAS 2006, Milan, Italy, June 7-10, 2006 // edited by Henrik Legind Larsen, Gabriella Pasi, Daniel Ortiz-Arroyo, Troels Andreasen, Henning Christiansen
Pubbl/distr/stampa	Berlin, Heidelberg : , : Springer Berlin Heidelberg : , : Imprint : Springer, , 2006
ISBN	3-540-34639-2
Edizione	[1st ed. 2006.]
Descrizione fisica	1 online resource (XVIII, 718 p.)
Collana	Lecture Notes in Artificial Intelligence ; ; 4027
Disciplina	006.3
Soggetti	Artificial intelligence Information storage and retrieval Database management Application software Artificial Intelligence Information Storage and Retrieval Database Management Information Systems Applications (incl. Internet)
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Bibliographic Level Mode of Issuance: Monograph
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Flexibility in Database Management and Querying -- Project-Join-Repair: An Approach to Consistent Query Answering Under Functional Dependencies -- Algebra-Based Identification of Tree Patterns in XQuery -- Approximate Querying of XML Fuzzy Data -- Relaxation Paradigm in a Flexible Querying Context -- A Functional Model for Data Analysis -- Materialization-Based Range and k-Nearest Neighbor Query Processing Algorithms -- Flexible Querying Using Structural and Event Based Multimodal Video Data Model -- Reverse Nearest Neighbor Search in Peer-to-Peer Systems -- On Tuning OWA Operators in a Flexible Querying Interface -- Towards a Flexible Visualization Tool for Dealing with Temporal Data -- Vagueness and Uncertainty in XML Querying and Retrieval -- XML-Structured Documents: Retrievable Units and Inheritance -- Term Disambiguation in Natural Language

Query for XML -- Using Structural Relationships for Focused XML Retrieval -- XML Fuzzy Ranking -- Information Retrieval and Filtering -- A Flexible News Filtering Model Exploiting a Hierarchical Fuzzy Categorization -- Query Phrase Suggestion from Topically Tagged Session Logs -- Why Using Structural Hints in XML Retrieval? -- A Fuzzy Extension for the XPath Query Language -- Towards Flexible Information Retrieval Based on CP-Nets -- Highly Heterogeneous XML Collections: How to Retrieve Precise Results? -- Evaluation of System Measures for Incomplete Relevance Judgment in IR -- A Hierarchical Document Clustering Environment Based on the Induced Bisecting k-Means -- Search Strategies for Finding Annotations and Annotated Documents: The FAST Service -- Assisted Query Formulation Using Normalised Word Vector and Dynamic Ontological Filtering -- Fuzzy Query Answering in Motor Racing Domain -- Multimedia Information Access -- Using a Fuzzy Object-Relational Database for Colour Image Retrieval -- Structural and Semantic Modeling of Audio for Content-Based Querying and Browsing -- Similarity Between Multi-valued Thesaurus Attributes: Theory and Application in Multimedia Systems -- User Modelling and Personalization -- Robust Query Processing for Personalized Information Access on the Semantic Web -- Navigating Multimodal Meeting Recordings with the Meeting Miner -- Personalized Web Recommendation Based on Path Clustering -- The Lookahead Principle for Preference Elicitation: Experimental Results -- Improving the User-System Interaction in a Web Multi-agent System Using Fuzzy Multi-granular Linguistic Information -- Using Dynamic Fuzzy Ontologies to Understand Creative Environments -- Dynamically Personalized Web Service System to Mobile Devices -- Flexible Shape-Based Query Rewriting -- On Semantically-Augmented XML-Based P2P Information Systems -- Optimal Associative Neighbor Mining Using Attributes for Ubiquitous Recommendation Systems -- Knowledge and Data Extraction -- Mining Interest Navigation Patterns Based on Hybrid Markov Model -- Partition-Based Approach to Processing Batches of Frequent Itemset Queries -- Cooperative Discovery of Interesting Action Rules -- Multi-module Image Classification System -- UNL as a Text Content Representation Language for Information Extraction -- Information Theoretic Approach to Information Extraction -- Data Stream Synopsis Using SaintEtiQ -- Face Detection Using Sketch Operators and Vertical Symmetry -- Discrimination-Based Criteria for the Evaluation of Classifiers -- Intelligent Information Extraction from Texts -- A Hybrid Approach for Relation Extraction Aimed at the Semantic Web -- An XML Framework for a Basque Question Answering System -- Ontology-Based Application Server to the Execution of Imperative Natural Language Requests -- Annotating Documents by Their Intended Meaning to Make Them Self Explaining: An Essential Progress for the Semantic Web -- Enhancing Short Text Retrieval in Databases -- Evaluating the Effectiveness of a Knowledge Representation Based on Ontology in Ontoweb System -- Knowledge Representation and Reasoning -- Using Knowledge Representation Languages for Video Annotation and Retrieval -- Question Answering with Imperfect Temporal Information -- Analysis and Validation of Information Access Through Mono, Multidimensional and Dynamic Taxonomies -- The Flow Control of Audio Data Using Distributed Terminal Mixing in Multi-point Communication -- Three-Dimensional Representation of Conceptual Fuzzy Relations -- Fuzzy Ontologies for the Semantic Web -- Flexible Intensional Query-Answering for RDF Peer-to-Peer Systems.

2. Record Nr.	UNINA9910818859203321
Autore	Coppens Pierre <1920->
Titolo	Tous les frais professionnels en 100 questions : conditions generales de deduction - frais deductibles - depenses non admises. // Pierre-Francois Coppens
Pubbl/distr/stampa	Bruxelles : , : Larcier, , [2015] ©2015
ISBN	2-8044-8258-8
Descrizione fisica	1 online resource (729 p.)
Collana	Cahiers de fiscalite pratique
Disciplina	658.4
Soggetti	Expense accounts
Lingua di pubblicazione	Francese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Couverture; Titre; Copyright; Collection; Introduction; Table des questions; Chapitre 1. Les principes generaux de deduction; Question 1. Quelles sont les conditions legales de deduction des frais professionnels ?; Question 2. Qu'est-ce qu'une dette certaine et liquide ?; Question 3. Comment comprendre la condition de deduction : « pour conserver et acquerir des revenus » ?; Question 4. Le fisc peut-il controler l'opportunit� d'une depense consentie par un contribuable ?; Question 5. Pourquoi l'administration fiscale exige-t-elle aujourd'hui qu'une charge ait un lien avec l'objet social ? Question 6. L'administration peut-elle rejeter des frais deraisonnables ? Question 7. Peut-on conclure un accord avec l'administration fiscale au sujet de frais professionnels ?; Question 8. L'administration peut-elle remettre en cause un accord passe avec un contribuable sur des frais professionnels (les principes de bonne administration) ?; Question 9. Quels sont les principes et les montants applicables au forfait legal (frais professionnels forfaitaires) ?; Question 10. Quels sont les frais professionnels deductibles et les frais professionnels rejetes ou soumis a une limitation ? Chapitre 2. Les frais professionnels deductibles ou dont la deduction est soumise a certaines conditions Question 11. Quels sont les frais deductibles relatifs a un bien immobilier utilise en partie a des fins professionnelles ?; Question 12. Comment determine-t-on la quotite

professionnelle d'une habitation ?; Question 13. Peut-on deduire un loyer d'une residence secondaire proche de son lieu de travail ?; Question 14. Quelles sont les conditions a la deduction d'interets d'emprunts ?; Question 15. A quelles conditions sont deductibles les frais de personnel ?
Question 16. Comment comprendre la regle des 80 % applicable aux cotisations de pension et a l'octroi de pensions extra-legales ?
Question 17. Quels sont les revenus qui necessitent l'etablissement de fiches 281.50 ?; Question 18. Qu'est-ce que la cotisation distincte sur depenses non justifiees ?; Question 19. Que faut-il entendre par frais propres a l'employeur (ou a la societe) ?; Question 20. Quels sont les principaux frais propres a l'employeur ?; Question 21. Quelles sont les regles fiscales applicables aux remunerations de dirigeants d'entreprise ?
Question 22. Comment eviter la requalification d'un loyer paye par une societe en une remuneration de dirigeant d'entreprise ?
Question 23. A quelles conditions un dirigeant peut-il prendre en charge les pertes de sa societe ?; Question 24. A quelles conditions un dirigeant peut-il deduire les interets pour acquerir les actions de sa societe ?; Question 25. Quelles sont les regles a suivre pour assurer la deduction des management fees ?; Question 26. Quels sont les grands principes et les methodes d'amortissement en droit fiscal belge ?
Question 27. Quelles sont les regles particulieres relatives aux amortissements sur immeuble ?

Sommario/riassunto

Premiere des optimisations fiscales, la deduction des frais professionnels meritait qu'un livre y soit entierement consacre. L'auteur s'est donc attele a traiter, sous la forme originale et didactique de « questions-reponses », la thematique des conditions generales de deduction des frais professionnels, celle des depenses deductibles mais aussi celle des charges dont la deduction est partiellement ou integralement rejete. Plus de 300 frais, charges ou depenses non admises sont ainsi etudies dans l'ouvrage. Pour n'en citer que quelques-uns, l'auteur aborde : la question des charges immobilier
