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| 1. Record Nr. | UNINA9910502976903321 |
| Titolo | Software sustainability // Coral Calero, Ma. Angeles Moraga, Mario Piattini, editors |
| Pubbl/distr/stampa | Cham, Switzerland : , : Springer, , [2021] ©2021 |
| ISBN | 3-030-69970-6 |
| Descrizione fisica | 1 online resource (411 pages) |
| Disciplina | 005.1 |
| Soggetti | Software engineering - Environmental aspects Software engineering - Economic aspects |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| 2. Record Nr. | UNISALENTO991001602859707536 |
| Titolo | L'assistenza agli anziani non autosufficienti in Italia : 3. rapporto : il monitoraggio degli interventi e il punto sulla residenzialità : rapporto promosso dall'IRCCS-INRCA per il Network nazionale per l'invecchiamento / a cura di N.N.A. Network Non Autosufficienza |
| Pubbl/distr/stampa | Santarcangelo di Romagna : Maggioli, c2011 |
| ISBN | 9788838769627 |
| Descrizione fisica | 183 p. ; 24 cm |
| Collana | I libri di Edizioni Vega ; 81 |
| Altri autori (Enti) | N.N.A. |
| Disciplina | 362.60945 |
| Soggetti | Anziani - Assistenza - Italia - Inchieste |
| Lingua di pubblicazione | Italiano |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |

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| 3. Record Nr. | UNINA9910957881703321 |
| Autore | Shekel Moshe |
| Titolo | The timing of income recognition in tax law and the time value of money // Moshe Shekel |
| Pubbl/distr/stampa | Abingdon, Oxon ; ; New York, : Routledge-Cavendish, 2009 Oxon ; ; New York, N.Y. : , : Routledge-Cavendish, , 2009 |
| ISBN | 1-134-02195-X 1-134-02194-1 1-282-37325-0 9786612373251 0-203-87967-8 |
| Edizione | [1st ed.] |
| Descrizione fisica | 1 online resource (366 p.) |
| Disciplina | 343.05/2 |
| Soggetti | Income tax - Law and legislation - Great Britain Income tax - Law and legislation - United States Income tax - Law and legislation - Israel Income tax - Accounting - Law and legislation - Great Britain Income tax - Accounting - Law and legislation - United States Income tax - Accounting - Law and legislation - Israel |
| 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 index. |
| Nota di contenuto | The purpose of financial accounting and the concept of prudence -- The distinction between income, revenue, and gain -- Revenue recognition -- Expense recognition -- Advances and deposits -- Accounting background : summary and comments -- General tax values -- The time value of money theory -- Tax values relevant to the question of timing : summary and comments -- The dualistic doctrine and the singular doctrine -- The reporting methods -- Between GAAP and fiscal accounting : U.K. tax law -- Between GAAP and fiscal accounting : U.S. tax law -- Between GAAP and fiscal accounting : Israeli tax law -- Between GAAP and fiscal accounting : summary and comment -- The loan approach and the income approach -- Timing of recognition of deposits as 'income' : U.K. tax law -- Timing of |

recognition of deposits as 'income' : U.S. tax law -- Timing of recognition of deposits as 'income' : Israeli tax law -- Timing of recognition of income from deposits : summary and comments -- The deferral approach and the advance approach -- Timing of recognition of income from advances : U.K. tax law -- Timing of recognition of income from advances : U.S. tax law -- Timing of recognition of income from advances : Israeli tax law -- Timing of recognition of income from advances : summary and comments -- The certainty level question and the time gap question -- Timing of deduction of future expenses : U.K. tax law -- Timing of deduction of future expenses : U.S. tax law -- Timing of deduction of future expenses : Israeli tax law -- Timing of deduction of future expenses : summary and comments -- The comparative value taxation model (the C.V.T. model) -- The saving of financing costs taxation model (the S.F.C. model) -- Selecting one of the two models -- Impact on tax revenues.

Sommario/riassunto

Time itself creates advantages and disadvantages in the field of taxation. The timing of the recognition of income and expenses for tax purposes has two main implications: firstly, for the timing of the collection of tax, and secondly, for the question of quantification, i.e., how to ensure that the difference between the timing of the recognition of income or expenses, as opposed to the respective dates on which the amounts are actually received or paid, does not distort the determination of the amount of chargeable income. The time component is a weapon in the confrontation between
