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this publication is a description of an alternative instrument to the capital contribution in kind this is an analysis of the contribution in kind to the company owners equity in the italian s r l limited liability company without prejudice to the credit rating and fiscal benefits guaranteed by capital contribution it

comes to the conclusion that it is possible to have a contribution in kind to the company owners equity in the s r l without the statuary auditor estimation with no alteration of credit rating and fiscal benefits of the company capital is nowadays deprived of its economic meaning remaining leaving all the expensive operations based on capital onerous capital increments and bonus issues and real and nominal capital reductions it is therefore essential that the s r l governance determine alternative instruments for the administration of the company patrimony

existing literature on energy audits consists almost exclusively of practical guides this book looks at energy auditing from a scientific perspective it discusses the nature of energy audits and provides a universally applicable data model as a basis for automatic processing of a large number of energy audits qualitative aspects of auditing are discussed in detail the modeling enables an improved evaluation of subsidy programs for energy audits but also a systematic and teamwork oriented creation of energy audits

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this book presents the proceedings of the 2020 international conference on integrated science in digital age which was jointly supported by the institute of certified specialists russia and springer and was held on may 1 3 2020 the conference provided an international forum for researchers and practitioners to present and discuss the latest innovations trends results experiences and concerns in the various areas of integrated science in the digital age the main goal of the conference was to efficiently disseminate original findings in the natural and social sciences covering topics such as blockchain cryptocurrency

computer law security digital accounting auditing digital business finance digital economics digital education digital engineering machine learning smart cities in the digital age health policy management and information management

the most practical authoritative guide to not for profit gaap wiley not for profit gaap 2013 is a comprehensive easy to use guide to the accounting and financial reporting principles used by not for profit organizations written with the needs of the financial statement preparer user and attestor in mind this guide provides a complete review of the authoritative accounting literature that impacts all types of not for profit organizations at the same time wiley not for profit gaap 2013 features many examples and illustrations that will assist professionals in applying authoritative literature to real life situations easy to use information that enables users to find needed information quickly coverage of accounting principles specifically related to not for profit organizations as well as accounting principles applicable to all types of organizations specific coverage of accounting issues for different types of not for profit organizations a disclosure checklist that helps financial statement preparers and attestors ensure that all disclosures required by gaap have been considered flowcharts diagrams and charts wherever possible to help facilitate the user's understanding of the material presented destined to become the reference you keep at your side wiley not for profit gaap 2013 strives to be a thorough reliable reference that nonprofit accounting professionals will use constantly

this book gathers selected papers that were submitted to the 2021 international conference on advances in digital science icads 2021 that aims to make available the discussion and the publication of papers on all aspects of single and multi disciplinary research on conference topics ics events icads 2021 icads 2021 was held on february 19 21 2021 an important characteristic feature of conference is the short publication time and world wide distribution written by respected researchers the book covers a range of innovative topics related to advances in digital agriculture food technology advances in digital economics advances in digital education advances in public health care hospitals rehabilitation advances in digital social media advances in digital technology applied sciences advances in e information systems and advances in public administration this book is useful for private and professional non commercial research and classroom use e g sharing the contribution by mail or in hard copy form with research colleagues for their professional non commercial research and classroom use for use in presentations or handouts for any level students researchers etc for the further development of authors

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this is a thorough study and analysis of all generally accepted accounting principles gaap for 2008 restating the original highly technical pronouncements in easy to understand terms while providing battle tested implementation guidance and real world examples

the gold standard in us gaap resources fully revised to reflect the latest pronouncements us gaap undergoes constant revision and review requiring accountants and other financial practitioners to keep a close eye on updates and changes wiley gaap 2024 offers the most comprehensive coverage of all financial accounting standards board fasb topics including all the latest updates every chapter offers a discussion of relevant perspectives and issues gaap sources practice oriented examples and clear definitions of terms concepts and rules every fasb topic is clearly explained in a reader friendly way and includes dynamic graphics to help the reader understand and retain the nuanced subject matter extensively updated to reflect all current us gaap changes this invaluable practice resource reviews all the latest changes to accounting principles offers expert guidance on complex issues raised by specific pronouncements for ease of research includes topic specific chapters and comprehensive cross references illustrates how each standard applies to common real world scenarios clarifies how to implement each standard with numerous practical examples the 2024 edition includes the latest revisions to standards on credit losses leases derivatives and more plus guidance on a new fasb codification topic on government assistance non compliance with gaap is not an option for effective accounting and financial professionals wiley gaap 2024 is your one stop resource for staying current with constantly evolving guidelines and delivers the insight and guidance you need bonus online downloadable financial statement disclosure and presentation checklist now including industry specific disclosures

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