

Appunti Di Economia Aziendale

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Accounting and Corporate Reporting - Soner Gokten 2017-09-20

We have spent a great deal of time on the continued development of accounting and auditing standards, which are used as a primary component of corporate reporting, to reach today's financial reporting framework. However, is it possible to say that, currently, financial statements provide full and prompt disclosure? Or will they still be useful as a primary element with their current structures in corporate reporting? Undoubtedly, we are deeply concerned about these issues in recent times. This volume contains chapters to discuss the today's and tomorrow's accounting and corporate reporting phenomena in a comprehensive and multidimensional way. Therefore, this book is organized into six sections: "Achieving Sustainability through Corporate Reporting", "International Standardization", "Financial Reporting Quality", "Accounting Profession and Behavioral Aspects", "Public Sector Accounting and Reporting", and "Managerial Accounting".

Appunti di economia aziendale - Amilcare N. Coccozza 1989

The History and Tradition of Accounting in Italy - David Alexander 2017-07-06

Italian accounting has a long and honourable tradition of theoretical and applied analysis of the accounting and reporting function, perceived and

defined much more broadly than in the Anglo-Saxon tradition. The high point of this perhaps, is the creation of what is known as Economia Aziendale (EA). The antecedents, genesis and later developments are presented here in detail by highly knowledgeable specialists in the field. EA takes as a prerequisite the necessity of the business (entity/azienda) to ensure its own long-run survival. This requires that the necessary resources are retained and preserved, so operating capital maintenance, by definition future-oriented, is essential. It requires a focus on the particular business organization, entity-specific and consistent with today's notion of the business model. Entity-specific information relevant to current and future cash flows is a necessary pre-requisite for ensuring long-run survival, which historical cost accounting, or fair value (being market-specific not entity-specific) satisfactorily achieve. Flexibility of valuation and of reporting, always relevant to the specific asset at the specific time in the specific place, is a necessary condition for effective management. This is exactly the focus of EA and its analysis and tradition. Scholars and advanced students of international regulation and accounting, as well as accounting history, will find this an invaluable guide to a vibrant, scholarly tradition of great practical relevance today.

Appunti di economia aziendale - Luciano Hinna 2008

Appunti di economia e governo aziendale - Giuseppe Catturi 2005

Le politiche di bilancio. Motivazioni e riflessi economico-aziendali
- Roberto Verona 2006

Appunti di economia aziendale - Mauro Paoloni 2001

Appunti di economia aziendale. Aspetti ed interrelazioni con la dottrina organizzativa - M. Silvia Fiorelli 2008

Il sistema delle analisi di bilancio per la valutazione dell'impresa - Alessandro Montrone 2005

Lezioni di economia aziendale. Manuale per gli studenti delle facoltà non economiche - 2012

Introduzione all'economia aziendale - Paolo Ricci 2007

The Origins of Accounting Culture - Massimo Sargiacomo 2018-05-11
The Origins Of Accounting Culture aim at studying the origins of the accounting culture in Venice, with a specific focus on accounting education. The period covered by the work ranges from Luca Pacioli to the foundation (in 1868) of the Royal Advanced School of Commerce (Regia Scuola Superiore di Commercio), that in 2018 is celebrating its 150 anniversary as Ca' Foscari University of Venice. Ever since the Middle Ages, Venice was home of a number of favourable circumstances that have been accumulating over the years. As a trading city par excellence, Venice allowed the spreading of the bookkeeping at first among firms and then in the public administration that was much in need of sophisticated accounting principles for the purpose of controlling its activities. Venice was among the first cities to implement Gutenberg print method and it quickly became the most important city in the world in the publishing industry, allowing printing and spreading the first handbooks about double-entry bookkeeping and merchant studies. The

Origins Of Accounting Culture goes beyond the study of Luca Pacioli and tackles in a more organic and holistic way the social and economic conditions that allowed the accounting culture to spread in Venice. This book will be a vital resource to academics and researchers in the fields of Accounting, Accounting History, Economic Development and related disciplines.

Economia d'azienda - Giuseppe Farneti 2008

Integrating Performance and Risk in a Management Control System - Claudia Presti 2021-11-15

This book presents a theoretical and empirical framework to interpret the possible configurations of the integration between performance management and risk management systems as part of management control systems. The book provides an overview of the development paths of these three systems, outlining the evolution and the current development of these disciplines, highlighting emerging issues and providing some original considerations. The author uses both an inductive and deductive approach in shaping the proposed framework, and includes the perspective of practitioners and academics on the topic. Based on a multiple case study in listed companies and a survey administered to small and medium enterprises, this book provides readers with valuable insights to adapt the proposed framework in different business contexts.

La gestione manageriale nella pubblica amministrazione - Francesco Forte 2007

Il segmental reporting nel processo informativo d'impresa - Fabio Fortuna 2004

Strumenti economico-aziendali per il governo della sanità - Simone Lazzini 2015-06-04T00:00:00+02:00
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Appunti di economia aziendale - Tarcisio Giannini 2006

Il sistema di controllo integrato. Esigenze strategiche delle moderne realtà aziendali - Mariarita Pierotti 2008

Analytical Corporate Valuation - Pasquale De Luca 2018-10-31

This book integrates the models employed in the fundamental analysis of a company with the models used by investors in the capital markets to diversify risks and maximize expected returns. The underlying thesis is that the company creates value only if the return on capital invested exceeds the cost of capital, while the objective is to demonstrate how integration of the fields of corporate finance and asset pricing enables comprehensive and accurate company valuation. Companies can thrive only if they are able to create value for shareholders over time. A company's value creation and the correct approach to its measurement require two main skills: first, the ability to analyze and evaluate the company's fundamentals with respect to its business model and its performance over time; and second, knowledge of investors' models with regard to risk diversification and return maximization from which the cost of capital for the firm is derived. Based on this perspective, the book combines rigorous quantitative analysis with effective use of graphics to aid intuitive understanding.

L'azienda casinò. Problematiche gestionali e di bilancio - Roberto Verona 2009

Economia aziendale, contabilità matriciale e sistemi informativi avanzati - Andrea Cilloni 2008

Humanism in Economics and Business - Domènec Melé 2015-02-25

This book offers different perspectives on Humanism as developed by Catholic Social Teaching, with a particular focus on its relevance in economics and business. The work is composed of three sections, covering what is meant by Christian Humanism, how it links with economic activity, and its practical relevance in the business world of today. It reviews the historical development of Christian Humanism and discusses the arguments which justify it in the current cultural context

and how it contributes to human development. The book argues that the current recognition of human dignity and the existence of innate human rights are both ultimately rooted in Christian Humanism. It sets out the importance of the concept for economic activities, and how Christian Humanism can serve as a metaphysical foundation and ethical basis for a social market economy. Applying Christian Humanism to business leads to the centrality of the person in organizations and to seeing the company as a community of persons working together for the common good. Three thought-provoking case studies illustrate the wide-reaching positive impacts of applying Christian Humanism in the organization.

Ipo e family business. Analisi economico-aziendale del going public nella prospettiva del governo delle imprese familiari -

Nunzio Angiola 2013-08-26T00:00:00+02:00

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Environmental Accounting and Reporting - Maria-Gabriella Baldarelli 2017-04-05

This book discusses the foundations of social and environmental accounting and highlights local differences in countries like Italy and Bulgaria. It also describes the institutional environment, which affects the development and application of environmental accounting and reporting, as a basis for evaluating current achievements and the future steps that need to be taken to develop and spread environmental accounting. The book is unique in presenting exemplary cases from different emerging and developed countries. It is a valuable resource for theorists in the field, practitioners in companies, as well as investors and other stakeholders. Moreover, it provides students with the necessary theoretical constructs, empirical studies as well as practical and managerial tools to allow for a quick orientation in the methodology, techniques and selected practices used in environmental accounting and reporting.

La politica del credito commerciale nella gestione aziendale -

Mario G. R. Pagliacci 2007

Le frodi aziendali. Frodi amministrative, alterazioni di bilancio e

computer crime - 2003

Appunti di economia aziendale - Enrico Cavalieri 1995

Performance Measurement in Non-Profit Organizations - Patrizia Gazzola 2022-09-26

Performance Measurement in Non-Profit Organizations: The Road to Integrated Reporting addresses the issue of performance measurement in nonprofit companies with the aim of defining a system of useful measures to understand, manage, and improve the performance of such companies by employing systems theory to examine their conditions of existence and manifestations of life. From the proposed company model follows that the system of performance measures should make it possible to keep under control both the productive transformation, with the physical-technical efficiency indicators, and the economic transformation, with the economic efficiency indicators, and the financial transformation with the financial efficiency indicators, and finally the managerial transformation with the effectiveness indicators, taking into account the degree of satisfaction of the expectations of the main categories of company stakeholders. Readers will understand that economic analysis alone is not sufficient to assess the performance of such organizations, but it is necessary to unite it with the analysis of sustainability dimensions. It would therefore be appropriate to draw up an integrated report that combines the economic and financial dimensions with the pillars of sustainability, as in the case of companies in the second sector. There is a gap in the literature in this area that this book aims to fill, making it a valuable resource to researchers, academics, and advanced students interested in performance evaluation of NPOs.

L'azione formativa nel processo di riforma delle pubbliche amministrazioni. Percorsi di analisi, modelli interpretativi e riflessi sul management - Vincenzo Zarone 2012

Analisi e gestione dei costi negli enti locali - Rebecca Levy Orelli 2005

Management and Valuation of Heritage Assets - Loris Landriani
2013-10-29

The valuation of Heritage Assets (HA), which are a vital resource for the non-profit public or private organizations operating in the heritage sector is on the one hand sometimes difficult to do, and on the other, can be excessively costly with respect to the correlated disclosure benefits. The growing application of the (full or modified) accrual basis of accounting in the public and non-profit sectors has extended and reanimated this issue. This book applies the comparative method, in order to provide new information on the analyzed subject. Specifically, after having investigated the different theoretical and technical proposals, it compares the reporting behavior of significant cases of Italian and American public and private organizations, coming from different cultural and management approaches. Proposing a link between the managerial and reporting issues of the organizations involved in the management and maintenance of heritage assets, this book is crucial in the task to optimize the performance of organizations in this sector.

La diagnosi precoce della crisi aziendale. Analisi del processo patologico e modelli predittivi - Greta Cestari 2009

Advances in Gender and Cultural Research in Business and Economics - Paola Paoloni 2018-09-25

This volume presents current research on gender and culture from business, management and accounting perspectives with a multidisciplinary approach. Featuring selected contributions presented at the 4th IPAZIA Workshop on Gender Studies held at Niccolò Cusano University in Rome, Italy, this book investigates gender strategies adopted and tested by various companies and assesses the impact of their subsequent dissemination. The contents are structured into four sections each of which addressing a specific theme on gender studies as follows: I) Women in Academia and in the University contexts: A trans-disciplinary approach; II) Gender issues, Corporate Social Responsibility and reporting; III) Woman in business and female entrepreneurship; IV) Women in Family Business. The result is a book that provides an

innovative and rigorous analysis of gender issues proposing new challenges and insights in gender studies. IPAZIA Scientific Observatory for Gender Studies defines an updated framework of research, services, and projects, all initiatives related to women and gender relations at the local, national and international. In order to achieve this objective, the Observatory aims to implement the literature on gender studies, to organize and promote scientific significant initiatives (workshops, seminars, conferences, studies, scientific laboratory) on these issues at the national and international level under an interdisciplinary perspective.

Economic Value and Revenue Management Systems - Alessandro Capocchi 2018-12-30

Filling a gap in existing literature on revenue management systems, this book explores the use of business strategies which are specifically designed to have a positive impact on economic and financial efficiency. Focussing on services within the tourism industry, the author takes a new approach and identifies dynamic pricing and service differentiation as key components of strategic management. Providing fresh insights into an ever-expanding sector, this book will be a useful tool for those studying business strategy and management, as well as value creation theory, as it ultimately presents an integrated business management model which will ensure sustainability.

Economia Aziendale - Oreste Mastronardi 2013-10-31

Desideravo scrivere degli appunti di Economia Aziendale già da diverso tempo, ma gli impegni lavorativi e di studio mi hanno costretto a rinviare

questo mio obiettivo, ed ora anche se a distanza di anni credo di poter chiarire la finalità di questo corso. Gli appunti che ho scritto enfatizzano l'Analisi finanziaria ed economica, pertanto il mio intento, sulla falsariga delle lezioni che impartivo in età giovanile, è quello di consentire al lettore, che fosse particolarmente interessato alla conoscenza delle scritture contabili, e della contabilità generale delle imprese private, di apprendere l'analisi dei conti nel modo più semplice possibile. In realtà il fine ultimo è quello di fare acquisire al lettore quella padronanza nella materia in modo da comprendere le problematiche della contabilità generale, e quelle connesse alla redazione del Bilancio. Certamente se avesse come obiettivo una conoscenza dettagliata della materia, dovrà ricorrere alla consultazione di testi Universitari. I miei appunti potranno consentire al lettore di acquisire esclusivamente i concetti basilari della disciplina.

Improving Business Reporting - Giovanni Frattini 2007

Corporate governance, sistemi di controllo e valore aziendale - Alex Almici 2011-01-24T00:00:00+01:00
365.834

Profili economico-aziendali e di bilancio delle organizzazioni culturali - Carlotta Del Sordo 2012

Gli strumenti finanziari derivati nell'economia delle aziende. Risk management, aspetti operativi e principi contabili internazionali - Gianluca Risaliti 2008