

Economia Aziendale Ed Francesco Favotto Ateneonline

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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* the antecedents genesis and later developments are presented here in detail by highly knowledgeable specialists in the field it 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 prerequisite 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

the encyclopedia of library and information science provides an outstanding resource in 33 published volumes with 2 helpful indexes this thorough reference set written by 1300 eminent international experts offers librarians information computer scientists bibliographers documentalists systems analysts and students convenient access to the techniques and tools of both library and information science impeccably researched cross referenced alphabetized by subject and generously illustrated the encyclopedia of library and information science integrates the essential theoretical and practical information accumulating in this rapidly growing field

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