

Principi Di Economia Aziendale

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il testo è un manuale di economia aziendale rivolto a studenti operatori e professionisti che si avvicinano per la prima volta alle tematiche del bilancio della contabilità e della gestione d impresa il volume è suddiviso in quattro parti la prima tratta dei principi di ordine generale dell economia aziendale la seconda è dedicata allo studio della dinamica dei valori al fine di comprendere le modalità di rilevazione delle operazioni di gestione la terza affronta i criteri di redazione del bilancio secondo il framework civilistico e quello dei principi contabili internazionali ias ifrs vengono inoltre introdotti i criteri di riclassificazione dello stato patrimoniale e del conto economico nella quarta ed ultima parte sono affrontate le modalità di gestione e governo dell impresa con particolare enfasi all apprezzamento del rischio strategico inteso come attitudine del sistema aziendale a mantenere ed accrescere nel tempo i propri vantaggi competitivi

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

this book first published in 1986 collects together the papers presented at the

fifth international congress on accounting in 1938 cutting edge research at the time these analyses now form an integral part of the history of accounting

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

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