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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 statutory 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

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 13 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

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

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explanations graphic tools and more than 300 real world examples and illustrations this invaluable guide offers clear user friendly guidance on every asc topic in the codification offers insight into the application of complex financial reporting rules contains a detailed index for easy reference use includes comprehensive cross referencing to the fasb codification system making it efficient for you to perform in depth research as a bonus a comprehensive disclosure checklist offers practical guidance to preparing financial statements for commercial entities in accordance with gaap for easy reference and research the checklist follows the order of the codification with easy to access information this reliable resource offers complete coverage of the fasb codification

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