

Chapter 18 Corporate Liquidations And Reorganizations

This fifth edition retains its emphasis on the full equity method whilst expanding its coverage of the cost and partial equity methods. It also adds coverage of interim reporting, corporate joint ventures, SEC accounting and estates and trusts.

Combining the number one Individual tax text with the number one Corporations text, West Federal Taxation: Comprehensive Volume, 2005 Edition, is a true winner. An edited version of the first two WFT textbooks, this book offers a thorough and balanced treatment of relevant tax Code and regulations as applied to individuals and corporations. Ideal for undergraduate or graduate levels, this text works for either a one-semester course in which an instructor wants to integrate coverage of individual and corporate taxation, or for a two-semester sequence in which the use of only one book is desired.

Corporation Tax 2021/22

Master the latest tax law and recent changes impacting corporations, partnerships, estates and trusts and financial statements with SOUTH-WESTERN FEDERAL TAXATION 2022: CORPORATIONS,

PARTNERSHIPS, ESTATES & TRUSTS, 45E and accompanying professional tax software. This reader-friendly presentation emphasizes the most recent tax changes and 2021 developments at the time of publication. You examine the Tax Cuts and Jobs Act of 2017 with related guidance from the treasury department. Recent examples, updated summaries and current tax scenarios clarify concepts and help sharpen your critical-thinking, writing and research skills, while sample questions from Becker C.P.A. Review help you study for professional exams. Equipped with a thorough understanding of today's corporate and estate taxes, you can pursue the tax portions of the C.P.A. or the Enrolled Agent exam with confidence or apply your knowledge to a career in tax accounting, financial reporting or auditing. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

**An Integrated Approach to Process, Tools, Cases, and Solutions
Warren Buffett and the Art of Stock Arbitrage
The ABCs of Debt
Equity and Administration**

A Revised Framework

Objective Questions and Explanations

This authoritative work shows how to: - Decide on the best structure - Establish proper accounting methods - Handle taxes - Protect personal assets

The Science of Algorithmic Trading and Portfolio Management, with its emphasis on algorithmic trading processes and current trading models, sits apart from others of its kind. Robert Kissell, the first author to discuss algorithmic trading across the various asset classes, provides key insights into ways to develop, test, and build trading algorithms. Readers learn how to evaluate market impact models and assess performance across algorithms, traders, and brokers, and acquire the knowledge to implement electronic trading systems. This valuable book summarizes market structure, the formation of prices, and how different participants interact with one another, including bluffing, speculating, and gambling. Readers learn the underlying details and mathematics of customized

trading algorithms, as well as advanced modeling techniques to improve profitability through algorithmic trading and appropriate risk management techniques. Portfolio management topics, including quant factors and black box models, are discussed, and an accompanying website includes examples, data sets supplementing exercises in the book, and large projects. Prepares readers to evaluate market impact models and assess performance across algorithms, traders, and brokers. Helps readers design systems to manage algorithmic risk and dark pool uncertainty. Summarizes an algorithmic decision making framework to ensure consistency between investment objectives and trading objectives.

Investment Management for Insurers details all phases of the investment management process for insurers as well as fixed income instruments and derivatives and state-of-the-art analytical tools for valuing securities and measuring risk. Complete coverage includes: a general overview of issues, fixed income products, valuation, measuring and

controlling interest rate risk, and equity portfolio management.

This well-regarded textbook continues its fundamental approach of clear explanations, pervasive examples, and comprehensive problem sets throughout. Utilizing a problems-based approach, Federal Income Taxation of Corporations and Partnerships, Sixth Edition by Howard E. Abrams and Don Leatherman covers taxation of the three major categories of business entities: Corporations, S Corporations, and Partnerships. New to the Sixth Edition: The text has been updated to reflect the 2017 Tax Cut and Jobs Act. The chapter on taxable acquisitions has been modified to be more complete yet easier to understand. The chapter on tax-free acquisitive reorganizations has been modified to include more problems as well as a section on the substance-over-form doctrine. The Partnership Taxation presentation has been updated to include integration with new bonus depreciation rules, modernization of section 751(b), elimination of technical terminations, and expansion of

substantial built-in loss. Professors and students will benefit from: Clarification of the intricacies of the taxation of business enterprises Problems and examples in addition to cases and notes to cover all aspects of the subject Illustrations of typical commercial transactions An emphasis on major themes of policy and practice A book that is flexible enough to be used in two-, three-, or four-credit courses Stand-alone coverage of C corporations, S corporations, and partnerships

Advanced Accounting

District of Columbia Code, Annotated: Title 18-Decedents' estates and their distribution to Title 44-Railroads and their carriers

The Science of Algorithmic Trading and Portfolio Management
West's Federal Taxation

Managing a Corporate Bond Portfolio

Bringing together developments from the past 30years in contingent valuation, this book examines the relative value of securities in a

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corporation's capital structure, including debt of different priorities, convertible debt, common stock, and warrants.

Fundamentals of Corporate Finance, 2nd Edition offers an innovative integration of conceptual understanding and problem-solving ... of intuition and decision-making ... of the authors' industry and classroom/research experience ... with current real-world examples and online practice. Authors Robert Parrino, David Kidwell, and Thomas Bates believe that students who understand the intuition underlying the basic concepts of finance are better able to develop the critical judgments necessary to apply financial tools in real decision-making situations. Their text develops intuitive thinking while simultaneously helping students develop problem solving and computational skills. It then shows students how to apply intuition and analytical skills to decision making while integrating it all with valuation and building shareholder value.

This text explores in depth the fundamental principles of corporate insolvency law and the many conceptual and analytical problems posed by the legislation and offers both theoretical and practical solutions.

For quick access to Delaware Corporation Law when you're away from the office, here's a handy portable version of Folk you can easily carry to court in your briefcase. Adapted from the major 3-volume

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analysis of Delaware Corporation Law that is constantly cited by courts and relied upon daily by corporate lawyers everywhere, Folk Fundamentals gives you: The complete text of the Delaware General Corporation Law The essential and most commonly used analytic elements of the larger set's commentary Take this convenient one-volume softcover -distillation- any place you need to refer to Folk on the spot. Organized for Quick and Easy Reference! Following the unique and convenient organizational format of the 3-volume set, Folk Fundamentals provides annotated commentary with each section of the statute. Each section's commentary incorporates discussion of every significant court decision (including non-Delaware cases) that interprets the language and intent of that section, and adds the incisive analysis of Folk and his successor authors. This expert commentary synthesizes statute, cases, and analysis into clear, up-to-date guidance that can be put to immediate use in any business activity or situation affected by Delaware Corporation Law . With Folk Fundamentals, you'll be able to: Locate any provision of Delaware Corporation Law--quickly Quote directly from the statute or commentary in the office or the courtroom Support or counter arguments with Folk's proven analysis

Financial Accounting

Folk Fundamentals, 2020 Edition

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Mergers, Acquisitions, and Other Restructuring Activities
Marsh's California Corporation Law, 5th Edition
Fundamentals of Corporate Finance
Corporate and Personal

Master today's tax concepts and current tax law with SOUTH-WESTERN FEDERAL TAXATION 2022: COMPREHENSIVE, 45E. This reader-friendly presentation emphasizes the latest tax law, as of the time of publication, and addresses the most recent changes impacting individuals, corporations, partnerships, estates and trusts and financial statements. You examine tax law changes and reforms as recent as 2021 with complete coverage of the Tax Cuts and Jobs Act of 2017 and related guidance from the U.S. treasury department. Updated examples, frequent and current summaries and the latest tax scenarios clarify concepts and sharpen your critical-thinking, writing and research skills. Equipped with a thorough understanding of today's federal taxes, you can approach the tax portions of the C.P.A. or the Enrolled Agent exam with confidence or apply your knowledge to a career in tax accounting, financial reporting or auditing. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Your own in-house legal advisor—at a fraction of the cost Written in plain-English for business people without any legal training, Law For

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Small Business For Dummies covers everything you need to be aware of regarding the law when you're starting and running your own business. Cutting through the jargon that can make even the pros scratch their heads, this book quickly gets you up-to-speed on the key areas of business law, including contracts, websites, intellectual property, data protection and partnership agreements. Plus, you'll find out how small business law applies to advertising and marketing, confidentiality agreements, the sale and supply of goods (including e-commerce), negligence and product liability. There were 526,000 new businesses registered in the UK in 2013—and, at some point, all of them will be faced with legal risks that could make the difference between success and failure. One claim could wipe out a fledgling business' profits, and hit even big businesses harder than they could ever imagine. If you're the owner of a new business and need to get a handle on the ins and outs of small business law—and don't have the budget to employ an in-house legal advisor—this trusted, approachable guide is your answer. Covers the laws surrounding the most common risks small businesses face Addresses how to deal with legal issues before a potentially costly dispute arises Provides access to handy sample contract templates on Dummies.com Serves as your own in-house legal advisor—at a fraction of the cost If you're an existing business owner or an aspiring entrepreneur thinking about starting your own

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business, Law For Small Business For Dummies gives you answers to questions you didn't even know to ask!

Comparative Insolvency Law argues that the most important development in contemporary insolvency law and practice is the shift towards a rescue culture rather than full creditor satisfaction. This book is the first to specifically examine the rise of the pre-pack approach, which permits debtor companies to formulate a clear pre-arranged exit before entering into formal insolvency proceedings.

This interdisciplinary examination of corporate insolvency law assesses recent reforms and anticipates new legislation.

Streetwise Structuring Your Business

Comprehensive volume

South-Western Federal Taxation 2022: Corporations, Partnerships, Estates and Trusts

Federal Income Taxation of Corporations and Partnerships

South-Western Federal Taxation 2021: Comprehensive

ESA 2010

Gain a thorough understanding of today's tax concepts and current tax law with SOUTH-WESTERN FEDERAL TAXATION 2021: COMPREHENSIVE, 44E. This reader-friendly presentation emphasizes the latest tax law and recent changes impacting individuals, corporations, partnerships, estates and trusts and financial statements. You examine tax law changes as recent as 2020 with complete coverage of the Tax Cuts and Jobs Act of 2017 and related guidance from the Treasury Department. Clear

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examples, frequent summaries and interesting tax scenarios clarify concepts and sharpen your critical-thinking, writing and research skills. Discover how an understanding of today's taxes can benefit you as you prepare for the C.P.A. or the Enrolled Agent exam or pursue a career in tax accounting, financial reporting or auditing. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

This combined and abridged version of the Individuals and Corporations volumes provides a comprehensive introduction to taxation for the less research-oriented course, with less attention to minute detail. See Hoffman et al., WFT: Corporations for further description. This text is also available in a loose-leaf format (for instructors only) and in a CD-ROM version.

The ABCs of Debt, Sixth Edition

Gain a thorough understanding of corporate tax concepts and most current tax law with SOUTH-WESTERN FEDERAL TAXATION 2021: CORPORATIONS, PARTNERSHIPS, ESTATES & TRUSTS, 44E. This reader-friendly presentation emphasizes the latest tax law and changes impacting today's corporations, partnerships, estates and trusts. You examine the most current tax law at the time of publication. Complete coverage of the Tax Cuts and Jobs Act of 2017 offers insights and guidance from the Treasury Department. Clear examples, summaries and tax scenarios further clarify concepts and help you sharpen critical-thinking, writing and research skills. Learn how taxes impact the corporate world today with this thorough coverage. You can even use this edition to prepare for the C.P.A. exam or Enrolled Agent exam or begin study for a career in tax accounting, financial reporting or auditing. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Corporation Tax 2021/22

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Perspectives and Principles

Montgomery's Federal Taxes

Proven Strategies for Arbitrage and Other Special Investment Situations

The Pre-pack Approach in Corporate Rescue

Fundamentals, 2017 Edition

Master today's most important tax concepts and ever-changing tax legislation with Raabe/Maloney/Young/Nellen's SOUTH-WESTERN FEDERAL TAXATION 2019: ESSENTIALS OF TAXATION: INDIVIDUALS AND BUSINESS ENTITIES, 22E. Using unmatched clarity and a time-tested presentation, this brief edition offers today's most effective solution for grasping taxation concepts and applications -- all in a brief edition. Readers benefit from even more coverage of tax planning in this new book. The 2019 edition reflects the latest tax legislation, including the Tax Cuts and Jobs Act of 2017. Big Picture examples, memorable tax scenarios and What If? case variations clarify concepts and sharpen critical-thinking, writing skills, and online research skills. Trust SOUTH-WESTERN FEDERAL TAXATION 2019: ESSENTIALS OF TAXATION: INDIVIDUALS AND BUSINESS ENTITIES, 22E for the most effective tax coverage available today. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

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Chapter 1 Introduction to corporation tax -- Chapter 2 Trading income -- Chapter 3 Capital allowances (plant and machinery) -- Chapter 4 Single company trading losses -- Chapter 5 Groups -- Chapter 6 Investment business -- Chapter 7 Property investment -- Chapter 8 Buildings and structures -- Chapter 9 The Construction Industry Scheme -- Chapter 10 Close companies and connected issues -- Chapter 11 Loan relationships -- Chapter 12 Intangible fixed assets -- Chapter 13 UK Patent Box -- Chapter 14 Research and development -- Chapter 15 Creative sector tax reliefs -- Chapter 16 Chargeable gains -- Chapter 17 Buying and selling companies -- Chapter 18 Distributions -- Chapter 19 Liquidations -- Chapter 20 Foreign matters -- Chapter 21 Transfer pricing -- Chapter 22 Self-assessment -- Chapter 23 Rates and payment of corporation tax -- Chapter 24 Self-assessment penalties -- Chapter 25 HMRC powers -- Chapter 26 Accounting and tax -- Chapter 27 The year end -- Appendix 1: Retail prices index from March 1982 onwards.

This volume is a timely and insightful exploration into the issues of corporate governance and the impact of corporate governance practices on investments in developing countries. Sponsored by the World Economic Forum, INSEAD, and Wharton, this book collects original essays from senior researchers at the worlds top academic institutions as well as from key policymakers and

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business leaders, It analyzes global aspects of governance in relation to such issues as corporate performance, privatization, venture capitalism, and workers. With global financial markets having become more integrated, the book pays particular attention to the role of corporate governance in emerging-market economies and international capital flows. Rich in facts and ideas, Corporate Governance and Capital Flows in a Global Economy is a must read for anyone interested in financial crises international risk management, and global competitiveness.

Two strengths distinguish this textbook from others. One is its presentation of subjects in the contexts wherein they occur. The other is its use of current events. Other improvements have shortened and simplified chapters, increased the numbers and types of pedagogical supplements, and expanded the international appeal of examples.

South-Western Federal Taxation 2022: Comprehensive

Principles of Corporate Insolvency Law

Pricing Corporate Securities as Contingent Claims

Investment Management for Insurers

South-Western Federal Taxation 2021: Corporations, Partnerships, Estates and Trusts

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Theory and Practice

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PART 1 The Company and Its Environment CHAPTER 1 An Overview of Financial Management and the Financial Environment CHAPTER 2 Financial Statements, Cash Flow, and Taxes CHAPTER 3 Analysis of Financial Statements PART 2 Fixed Income Securities CHAPTER 4 Time Value of Money CHAPTER 5 Bond, Bond Valuation, and Interest Rates PART 3 Stocks and Options CHAPTER 6 Risk and Return CHAPTER 7 Valuation of Stocks and Corporations CHAPTER 8 Financial Options and Application in Corporate Finance PART 4 Projects and Their Valuation CHAPTER 9 The Cost of Capital CHAPTER 10 The Basics of Capital Budgeting: Evaluating Cash Flows CHAPTER 11 Cash Flow Estimation and Risk Analysis PART 5 Corporate Valuation and Governance CHAPTER 12 Corporate Valuation and Financial Planning CHAPTER 13 Agency Conflicts and Corporate Governance PART 6 Cash Distributions and Capital Structure CHAPTER 14 Distributions to Shareholders: Dividends and Repurchases CHAPTER 15 Capital Structure Decisions PART 7 Managing Global Operations CHAPTER 16 Supply Chains and Workings Capital Management CHAPTER 17 Multinational Financial Management PART 8 Tactical Financial Decisions CHAPTER 18 Public and Private Financing: Initial Offerings, Seasoned Offerings, and Investment Banks CHAPTER 19 Lease Financing CHAPTER 20 Hybrid Financing: Preferred Stock, Warrants, and Convertibles PART 9 Strategic Finance in a Dynamic Environment

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CHAPTER 21 Dynamic Capital Structures CHAPTER 22 Mergers and Corporate Control
CHAPTER 23 Enterprise Risk Management CHAPTER 24 Bankruptcy, Reorganization, and
Liquidation PART 10 Special Topics CHAPTER 25 Portfolio Theory and Asset Pricing Models
CHAPTER 26 Real Options Appendix A Solutions to Self-Test Problems Appendix B Answers
to End-of-Chapter Problems Appendix C Selected Equations Appendix D Values of the Areas
under the Standard Normal Distribution Function Web Chapters CHAPTER 27 Providing and
Obtaining Credit CHAPTER 28 Advanced Issues in Cash Management and Inventory Control
CHAPTER 29 Pension Plan Management CHAPTER 30 Financial Management in Not-for-
Profit Businesses.

Insolvency Law provides a clear, readable and comprehensive account of the principles of insolvency law in England and Wales in relation to both corporate and personal debtors. This concise text contains detailed academic analysis and covers areas of debate and controversy. The subject of insolvency is set in its social, economic and historical context with brief extracts from judgements and statutes provided. It covers the subject in appropriate depth and breadth to make it suitable for single-module teaching of the subject.

FOR THE FIRST TIME EVER, DISCOVER HOW WARREN BUFFETT HAS MADE UNHEARD-OF PROFITS IN THE WORLD OF ARBITRAGE AND SPECIAL INVESTMENTS, AND HOW TO BE A PLAYER IN THESE VENTURES. Investors around the world recently learned that from 1980 through 2003 Warren Buffett ' s arbitrage operations produced an astronomical average annualized rate of return of 81.28%. Even more

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amazing, this incredible rate of return was produced with very low rates of risk. Long considered one of the most powerful and profitable of Buffett ' s investment operations, but the least understood, these special types of investments have been the edge that made Warren Buffett so phenomenally successful. Warren Buffett and the Art of Stock Arbitrage is the first book to examine Buffett ' s special brand of arbitrage investing. Buffettologists Mary Buffett and David Clark explore the previously secret domain of Warren Buffett ' s stock arbitrage investments. They explain how Buffett finds deals, evaluates them, picks the winners from the losers, and when he is willing to use leverage to help boost his performance in these investments to make amazing profits. Basic mathematical equations are included to help readers determine the projected rate of return, evaluate risk, and determine the probability of the deal being a success. Buffett and Clark provide detailed explanations and examples of Warren Buffett ' s methods for arbitrage, and for investing in tender offers, liquidations, spin-offs, and reorganizations. They take readers step by step from the initial public announcement to tendering shares, explaining how Buffett evaluates risk and maximizes his profit at every step. Warren Buffett and the Art of Stock Arbitrage is a valuable companion to the other books in Buffett and Clark ' s successful series—Buffettology, The Buffettology Workbook, The New Buffettology, The Tao of Warren Buffett, Warren Buffett and the Interpretation of Financial Statements, and Warren Buffett ' s Management Secrets.

West Federal Taxation

South-Western Federal Taxation 2018: Corporations, Partnerships, Estates and Trusts 2018

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(Book Only)

Comprehensive Volume, 1997 Edition

Comprehensive

European System of Accounts

Corporate Insolvency Law

For quick access to Delaware Corporation Law when you're away from the office, here's a handy portable version of Folk you can easily carry to court in your briefcase. Adapted from the major 4-volume analysis of the Delaware General Corporation Law the Delaware Limited Liability Company Act that is constantly cited by courts and relied upon daily by corporate lawyers everywhere, Folk Fundamentals gives you: The complete text of the Delaware General Corporation Law The complete text of the Delaware Limited Liability Company Act The essential and most commonly used analytic elements of the larger set's commentary Take this convenient one-volume softcover "distillation" any place you need to refer to Folk on the spot. Organized for Quick and Easy Reference! Following the unique and convenient organizational format of the 4-volume set, Folk Fundamentals provides annotated commentary with each section of the statutes. Each section's commentary incorporates discussion of every significant court decision (including non-Delaware cases) that interprets the language and intent of that section, and adds the incisive analysis of Folk and his successor authors. This expert commentary synthesizes statutes, cases, and analysis into

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clear, up-to-date guidance that can be put to immediate use in any business activity or situation affected by Delaware Corporation Law or the Delaware Limited Liability Company Act. With Folk Fundamentals, you'll be able to: Locate any provision of the Delaware General Corporation Law--quickly Locate any provision of the Delaware Limited Liability Company Act--quickly Quote directly from the statutes or commentary in the office or the courtroom Support or counter arguments with Folk's proven analysis

Praise for Managing a Corporate Bond Portfolio "Crabbe and Fabozzi's Managing a Corporate Bond Portfolio is a refreshingly good book on the neglected topic in fixed income portfolio management. If you want to understand the latest thinking in corporate bonds, what drives prices and why, read this book. You will emerge with knowledge that will help you get an edge in the competitive investing arena." -Tim Opler Director, Financial Strategy Group, CSFB "A practitioner's guide . . . a creative, comprehensive, and practical book that addresses the myriad of challenges facing managers of corporate bond portfolios. The chapter on liquidity, trading, and trading costs is a must read." -Mary Rooney Head of Credit Strategy, Merrill Lynch "As a Senior Portfolio Manager responsible for managing billions of dollars invested in fixed income product during the mid-1990s, Lee Crabbe was the one Wall Street strategist that I would read every week to help me figure out where value was in the corporate bond market, and for insightful and easy-to-understand special reports that educated me and most investors on the risks and opportunities inherent in new structures and subordinated products. Fortunately

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for me and investors, Lee Crabbe and Frank Fabozzi have written this book, which compiles much of their previous work on corporate bond valuation, along with new features that are a must read, especially in light of the volatile times in the corporate bond market over the past few years. For portfolio managers, analysts, traders, and even strategists, if there is one book in your bookshelf that you should have on corporate bond portfolio management, it is this one." -William H. Cunningham Managing Director, Director of Credit Strategy, J.P. Morgan Securities Inc. www.wileyfinance.com

What is equity? This book explores modern equity's nature, especially its facilitative character and its role in common law systems.

Written by leading experts in the field, the fifth edition of Business Law is designed to provide trainee solicitors with a clear understanding of key aspects of business law, one of the most challenging and dynamic areas of law in study and in practice. Each chapter gives a clear overview of the subject as well as focusing on the legal issues that solicitors face in practice. Coverage includes: establishing and operating a business, buying and selling a business, selected business law issues, and business arrangements. This fifth edition of the book features new chapters on corporate governance and on terms and conditions of sale. The manual is essential reading for trainee solicitors on the Law Society of Ireland's Professional Practice Courses, and is also an excellent resource for Irish legal practitioners.

Folk Fundamentals, 2021 Edition

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Financial Management

Corporate Governance and Capital Flows in a Global Economy

South-Western Federal Taxation 2019: Essentials of Taxation: Individuals and Business Entities

International Convergence of Capital Measurement and Capital Standards

Insolvency Law