

G Giappichelli Editore E Di Diritto Commerciale

A pioneering study of all-female convent theatre in early modern Italy.

The papers collected in this volume focus on new perspectives on individuals, society, and science, specifically in the field of socio-economic systems. The book is the result of a scientific collaboration among experts from "Alexandru Ioan Cuza" University of Iași (Romania), "G. d'Annunzio" University of Chieti-Pescara (Italy), "University of Defence" of Brno (Czech Republic), and "Pablo de Olavide" University of Sevilla (Spain). The heterogeneity of the contributions presented in this volume reflects the variety and complexity of social phenomena. The book is divided in four Sections as follows. The first Section deals with recent trends in social decisions. Specifically, it aims to understand which are the driving forces of social decisions. The second Section focuses on the social and public sphere. Indeed, it is oriented on recent developments in social systems and control. Trends in quantitative theories and models are described in Section 3, where many new formal, mathematical-statistical tools for modelling complex social phenomena are presented. Finally, Section 4 shows integrative theories and models; particularly, it deals with the ethical, cultural and political approaches to social science, the pedagogical methods, and the relationship between literature, politics, religion and society. The book is addressed to sociologists, philosophers, mathematicians, statisticians, people interested in ethics, and specialists in the fields of communication, social, and political sciences.

This third volume of articles by Paul F. Grendler explores the connections between education, religion, and politics. It combines detailed research, such as on Erasmus's doctorate and the new schools of the Jesuits and Piarists, with broad overviews of European and especially Italian education. Two of the studies appear here for the first time in English.

Profili giuridici ed economici del bilancio d'esercizio delle società di capitali (corporations) operanti negli Stati Uniti d'America. Vengono delineate le norme federali e statali applicabili, i principali principi contabili U.S. Gaap, e le problematiche che si riscontrano tra le società quotate (public company) e società non quotate. Inoltre viene trattato il bilancio d'esercizio, nell'Unione Indiana, la Rep. Popolare Cinese e la Svizzera. Legal and economic profile of the financial statements about the corporations operating in the United States of America . This book outline the applicable federal and state Acts, Statutes and regulations, the main US GAAP accounting standards, and the problems that exist between the listed companies (public company) and non-listed companies . Also it is outlined the financial statements in the Indian Union, in the Popular Rep. of China and Switzerland.

This book explores risk culture in banks following the financial crisis. It analyses the role of national and institutional risk culture, market competitiveness, organisational systems and institutional practices that led to a weakening of risk culture in financial institutions leading up to the financial crisis. It addresses how to assess and measure risk culture, and analyse the impact on performance and reputation. Finally it explores the impact of regulation and a variety of tools that can be applied from the board down to promote a healthy risk culture in the governance of financial institutions internal controls and risk culture in banks.

The book gives insight into the structures and developments of the fundamental rights protection in Europe which is effective at the levels of the national Constitutions, the European Convention of Human Rights and, for the EU member States of the EU Fundamental Rights Charter. The contributions of renowned academics from various European countries demonstrate the functional interconnection of these protection systems which result in an increasing convergence. Basic questions are reflected, such as human dignity as foundation of fundamental rights or positive action as a specific form of equality as well as the concept of rights convergence. In this latter contribution the forms of direct reception of a different legal order and of the functional transfer of principles and concepts are analyzed. Particular reference is made to the EU Charter, the United Kingdom Human Rights Act as well as to France and Germany. It becomes obvious how important interpretation is for the harmonization of national and conventional fundamental rights protection. Traditional institutional approaches like the dualist transformation concept in Germany are functionally set aside in the harmonization process through constitutional interpretation. Specific studies are dedicated to the field of the EU Fundamental Rights Charter and to the European impacts on the national fundamental rights protection in selected countries such as the "new democracies" Poland, Romania and Kosovo as well as more traditional systems such as Spain, Italy, the Nordic countries or Turkey.

This peer-reviewed book features essays on the Armenian massacres of 1915-1916. It aims to cast light upon the various questions of international law raised by the matter. The answers may help improve international relations in the region. In 1915-1916, roughly a million and a half Armenians were murdered in the territory of the Ottoman Empire, which had been home to them for centuries. Ever since, a dispute between Armenians and Turkey has been ongoing over the qualification of the massacres. The contributors to this volume examine the legal nature and consequences of this event. Their investigation strives to be completely neutral and technical. The essays also look at the broader issue of denial. For instance, in Turkey, public speech on the matter can still trigger criminal prosecution whereas in other European States denial of genocide, war crimes and crimes against humanity is criminalized. However, the European Court of Human Rights views criminal prosecution of denial of the Armenian massacres as unlawful. In addition, one essay considers a state's obligation to remember by looking at lessons learnt from the Inter-American Court of Human Rights. Another contributor looks at a collective right to remember and some ideas to move forward towards a solution. Moreover, the book explores the way the Armenian massacres have affected the relationship between Turkey and the European Union.

This book presents recent advances in landscape analysis and landscape planning based on selected studies conducted in different parts of Europe. Included are methodological problems and case studies presented and discussed during scientific sessions organized by the Commission of Landscape Analysis and Landscape Planning of the International Geographical Union (IGU) within the framework of the IGU Regional Conference in Kraków, Poland, August 18-22, 2014. The subject of landscape analysis and landscape planning has been of interest to geographers since the beginning of the twentieth century. This relatively new area of study, which focuses on the landscape resource patches and spatial interconnections, was first introduced as landscape ecology (Landschaftsoekologie) by Carl Troll, one of the twentieth century's most influential physical geographers. Today, landscape studies involve adopting a holistic view of geographic environments and are closely connected to rapidly developing ecosystem, sustainable landscape and ecosystem services approaches. Modern techniques employing Geographical Information Systems are used to support spatial landscape analyses.

The book analyzes the rise and evolution of the Temporary Work Agencies' (TWAs) field in Italy. Using an in-depth longitudinal analysis from 1986 to 2015, the authors study the evolution of the Italian labor market, analyzing the interaction between players in the TWA sector and the influence of the regulatory framework on the actors' behavior. In addition the work delivers a precise description of the strategies and structures in Italian TWAs and contributes to increasing the understanding of the use of contingent work in this sector. The book provides a unique description of the Italian TWA sector giving not only the complete history from the early beginning to nowadays, but also key performance and structural data.

This book represents a first attempt to investigate the relations between Law and Agroecology. There is a need to adopt a transdisciplinary approach to multifunctional agriculture in order to integrate the agroecological paradigm in legal regulation. This does not require a super-law that hierarchically purports to incorporate and supplant the existing legal fields; rather, it calls for the creation of a trans-law that progressively works to coordinate interlegalities between different legal fields, respecting their autonomy but emphasizing their common historical roots in *rus* in the process. *Rus*, the rural phenomenon as a whole, reflects the plurality and interdependence of different complex systems based jointly on the land as a central point of reference. "Rural" is more than "agricultural": if agriculture is understood traditionally as an activity aimed at exploiting the land for the production of material goods for use, consumption and private exchange, rurality marks the reintegration of agriculture into a broader sphere, one that is not only economic, but also social and cultural; not only material, but also ideal, relational, historical, and symbolic; and not only private, but also public. In approaching *rus*, the natural and social sciences first became specialized, multiplied, and compartmentalized in a plurality of first-order disciplines; later, they began a process of integration into Agroecology as a second-order, multi-perspective and shared research platform. Today, Agroecology is a transdiscipline that integrates other fields of knowledge into the concept of agroecosystems viewed as socio-ecological systems. However, the law seems to still be stuck in the first stage. Following a reductionist approach, law has deconstructed and shattered the universe of *rus* into countless, disjointed legal elementary particles, multiplying the planes of analysis and, in particular, keeping Agricultural Law and Environmental Law two separate fields.

"Roma Tre Law Review" is a law review sponsored by the Department of Law of the University of Roma Tre. It is not focused on a specific topic or a set of issues, but it is aimed at surveying transversally – and from an interdisciplinary perspective – the national and trans-national legal landscape. Its main aim is to promote the diffusion of the Italian legal culture, and namely the type of scholarship produced at Roma Tre, abroad, as well as to investigate the development of the law in several fields and places from an Italian and European viewpoint. Accordingly, the review will host contributions ideally characterized by a specific set of features, and namely by their openness to comparative, historical, and interdisciplinary perspectives on all legal issues of not strictly local concern.

This book concentrates on the field of health education which is of prime importance in a rapidly changing world where computers and the internet make the possibilities almost limitless. The areas of dynamic impact include education and training of health professionals, patients, medical and other institutions of other higher learning, families of ill people, and the public at large. It is an invaluable addition to the literature.

Enterprise Risk Management in Europe advances understanding of ERM in Europe, providing a novel and unique set of perspectives on the ongoing dynamics between ERM and corporate processes. This is an essential guide for researchers, practitioners and policy makers both in and beyond European borders.

Why was the Italian Banking System more resilient during the sub-prime crisis and harder-hit in the sovereign crisis? Will their strength in the retail market result as an asset or a liability for Italian banks in the future? This book offers an in-depth analysis of one of the most important EU banking systems its attempts to weather the crisis.

This textbook has been designed to provide students with an up-to-date and accessible introduction to the complexities of Italian politics during the 1990s. It will equip students with a sound understanding of the basics of Italian politics and government, and will provide clear and simple insights into the intricacies of Italian political behaviour. The comprehensive coverage includes: * an introduction to contemporary history, political geography and economic issues as well as Italian political values and attitudes. * a section on political behaviour which explores political parties, interest groups and the electoral earthquakes of the 1990s. * a section on government institutions and their roles, including discussion of the executive, the legislature, the judiciary and the subnational government. * analysis of Italy's often stormy relationship with the European Union * an exploration of recent events, such as attempts at institutional reform

This book provides a comprehensive overview on the long-term care systems in 12 EU member states and Norway. Focusing on the legal background and its main principles, it includes a comparative analysis which highlights the principal dissimilarities between European long term care benefits, but at the same time also a variety of features in common. It also discusses the increasingly transnational dimension of long-term as a result of migrants returning to their country of origin in old age, and the still-unsolved legal problem of entitlement to long-term care benefits in another EU-member state.

This book presents an interdisciplinary study of the relation between semiotics, law & art. Focusing on Greimasian semiotics, it examines specific works of art (from Giotto to Banksy) that deal with the theme of justice, promoting a more sensitive and humanized perception of the values that surround law. The book offers readers a comprehensive review of the semiotics of law, critically examining the relation between law & art. It covers a variety of topics, including semiotics, law and art; semiotics, art and experience; and society, law and art, as well as semiotics, law and painting; semiotics, law and architecture; semiotics, law and theatre; semiotics, law and literature; and semiotics, law and culture. In doing so, it uses the semiotics of painting to explain the symbology of justice and its significance in history; the semiotics of architecture to explain the setting of justice; the semiotics of theatre to explain the logic of the legal process; and the semiotics of literature to explain the narrative logic of legal decisions. Lastly, drawing on the semiotics of culture, it discusses ways of promoting justice, citizenship and human rights. Written from both philosophical and semiotic perspectives, the book enhances the centrality of visual jurisprudence studies to promote a better understanding of the role of law.

Cultural expertise in the form of expert opinions formulated by social scientists appointed as experts in the legal process is not different from any other kind of expertise in court. In specialised fields of law, such as native land titles in America and in Australia, the appointment of social scientists as experts in court is a consolidated practice. This Special Issue focuses on the contemporary evolution and variation

of cultural expertise as an emergent concept providing a conceptual umbrella for a variety of evolving practices, which all include use of the specialised knowledge of social sciences for the resolution of conflicts. It surveys the application of cultural expertise in the legal process with an unprecedented span of fields ranging from criminology and ethnopsychiatry to the recognition of the rights of autochthone minorities including linguistic expertise, and modern reformulation of cultural rights. In this Special Issue, the emphasis is on the development and change of culture-related expert witnessing over recent times, culture-related adjudication, and resolution of disputes, criminal litigation, and other kinds of court and out-of-court procedures. This Special Issue offers descriptions of judicial practices involving experts in local laws and customs and surveys of the most frequent fields of expert witnessing that are related with culture; interrogates who the experts are, their links with local communities, and also with the courts and the state power and politics; how cultural expert witnessing has been received by judges; how cultural expertise has developed across the sister disciplines of history and psychiatry; and eventually, it asks whether academic truth and legal truth are commensurable across time and space.

Contents P. Capps: Positivism in Law and International Law D. von Daniels: Is Positivism a State Centered Theory? K. E. Himma: Legal Positivism's Conventionality Thesis and the Methodology of Conceptual Analysis R. Nunan: A Modest Rehabilitation of the Separability Thesis A. Oladosu: Choosing Legal Theory on Cultural Grounds: An African Case for Legal Positivism C. Orrego: Hart's Last Legal Positivism: Morality Might Be Objective; Legality Certainly is Not M. Pavcnik: Die (Un)Produktivitat der Positivistischen Jurisprudenz M. Haase: The Hegelianism in Kelsen's Pure Theory of Law S. Papaefthymiou: The House Kelsen Built U. J. Pak: Legal Practitioners' Need of Reflective Application of Legal Philosophy in Korea U. Schmill: Jurisprudence and the Concept of Revolution D. Venema: Judicial Discretion: a Necessary Evil? J. Baker: Rights, Obligations, and Duties, and the Intersection of Law, Conventions and Morals S. Berteau: Legal Systems' Claim to Normativity and the Concept of Law J. Dalberg-Larsen: On the Relevance of Habermas and Theories of Legal Pluralism for the Study of Environmental Law A. Philippopoulos-Mihalopoulos: A Connection of No-Connection in Luhmann and Derrida This book addresses one of the core challenges in the corporate social responsibility (or business and human rights) debate: how to ensure adequate access to remedy for victims of corporate abuses that infringe upon their human rights. However, ensuring access to remedy depends on a series of normative and judicial elements that become highly complex when disputes are transnational. In such cases, courts need to consider and apply different laws that relate to company governance, to determine the competent forum, to define which bodies of law to apply, and to ensure the adequate execution of judgments. The book also discusses how alternative methods of dispute settlement can relate to this topic, and the important role that private international law plays in access to remedy for corporate-related human rights abuses. This collection comprises 20 national reports from jurisdictions in Europe, North America, Latin America and Asia, addressing the private international law aspects of corporate social responsibility. They provide an overview of the legal differences between geographical areas, and offer numerous examples of how states and their courts have resolved disputes involving private international law elements. The book draws two preliminary conclusions: that there is a need for a better understanding of the role that private international law plays in cases involving transnational elements, in order to better design transnational solutions to the issues posed by economic globalisation; and that the treaty negotiations on business and human rights in the United Nations could offer a forum to clarify and unify several of the elements that underpin transnational disputes involving corporate human rights abuses, which could also help to identify and bridge the existing gaps that limit effective access to remedy. Adopting a comparative approach, this book appeals to academics, lawyers, judges and legislators concerned with the issue of access to remedy and reparation for corporate abuses under the prism of private international law.

This established textbook explores how regions, and food industry, travel and hospitality companies present themselves to tourists experiencing the culture, history and ambience of a location through the food and wine it produces. It provides practical suggestions and guidelines for establishing a food-related tourism destination and business, discussing the environment, understanding the food tourist, supply issues, tours and tasting sessions, themed itineraries, planning and developing the tourist product, marketing and best practice strategies. It also includes numerous case studies from around the world and plentiful pedagogical features to aid student learning. If food and wine tourism is well planned, managed and controlled, it can become a real economic resource. Suitable for students in tourism and leisure subjects, the practical application provided in this book also makes it an ideal resource for those operating in the food and wine sector.

This book deals with the debated relationship between the characteristics of national supervision and manipulative practices in banks annual reports, with a specific focus on income smoothing. The issue is quite challenging as, since the 2008 financial crisis, governmental bodies and regulators have stressed the crucial role of supervision for bank transparency purposes, but the effect of supervision on accounting manipulation is still discussed. Focusing on European banks, the book investigates whether the characteristics of national supervision affect bank propensity to smooth income, also considering the potential role of bank business models. By exploring a broad range of national supervisions characteristics, the book presents a comprehensive view on the influence of country-level institutional settings on a form of earnings management widely used across the banking industry.

Lombardy, with about 10 million inhabitants, is today the most populated and prosperous region of Italy, and Milan is a renowned capital of art, fashion and design. During the 19th century until WWI, the region gradually became the leader in Italy's economic development and distinguished itself in the European economic landscape for its long-standing industrial strength and diversified economy, which included one of the Europe's most productive agricultural systems. It was the economic locomotive of contemporary Italy, contributing to the economic Risorgimento that complemented the country's political resurgence. The present volume gathers the contributions of some major experts on the subject, providing an in-depth analysis of Lombardy's pattern of development, consisting of an exceptionally symbiotic and balanced interplay of sectors (agriculture, industry, trade, and banking) in a gradual yet steady growth process, also supported by progress in the education system. During the century, there was a shift away from an economy based on agriculture and commerce to a progressively more industrial economy and this process accelerated from the 1880s. The secret of this dynamic balance was Lombardy's active relationship with the rest of Europe and with the international markets. Aimed at scholars, researchers and students in the fields of early modern and modern history, economic and social history, the book provides a clear explanation of Lombardy's economic development during the long 19th Century.

Consumer out-of-court redress in the European Union is experiencing a significant transformation; indeed the current changes are the most important that have occurred in the history of the EU. This is due to the recent implementation of the Alternative Dispute Resolution (ADR) Directive 2013/11/EU and the Online Dispute Resolution (ODR) Regulation (EU) 2013/524. The Directive ensures the availability of quality ADR schemes and sets information obligations on businesses, and the Regulation enables the resolution of consumer disputes through a pan European ODR platform. The New Regulatory Framework for Consumer Dispute Resolution examines the impact of the new EU law in the field of consumer redress. Part I of the volume examines the new European legal framework and the main methods of consumer redress, including mediation, arbitration, and ombudsman schemes. Part II analyses the implementation of the ADR Directive in nine Member States with very different legal cultures in consumer redress, namely: Belgium, Ireland, Italy, Germany, France, Portugal, Spain, the Netherlands and the UK, as well as the distinct approach taken in the US. Part III evaluates new trends in consumer ADR (CDR) by identifying best practices and looking at future trends in the field. In particular, it offers a vision of the future of CDR which is more than a mere dispute resolution tool, it poses a model on dispute system design for CDR, it examines the challenges of cross-border disputes, it proposes a strategy to promote mediation, and it identifies good practices of CDR and collective redress. The book

concludes by calling for the mandatory participation of traders in CDR.

This book deals with sentencing in international criminal law, focusing on the approach of the UN ad hoc Tribunals for the former Yugoslavia (ICTY) and Rwanda (ICTR). In contrast to sentencing in domestic jurisdictions, and in spite of its growing importance, sentencing law is a part of international criminal law that is still 'under construction' and is unregulated in many aspects. International sentencing law and practice is not yet defined by exact norms and principles and as yet there is no body of international principles concerning the determination of sentence, notwithstanding the huge volume of sentencing research and the extensive modern debate about sentencing principles. Moreover international judges receive very little guidance in sentencing matters: this contributes to inconsistencies and may increase the risk that similar cases will be sentenced in different ways. One purpose of this book is to investigate and evaluate the process of international sentencing, especially as interpreted by the ICTY and the ICTR, and to suggest a more comprehensive and coherent system of guiding principles, which will foster the development of a law of sentencing for international criminal justice. The book discusses the law and jurisprudence of the ad hoc Tribunals, and also presents an empirical analysis of influential factors and other data from ICTY and ICTR sentencing practice, thus offering quantitative support for the doctrinal analysis. This publication is one of the first to be entirely devoted to the process of sentencing in international criminal justice. The book will thus be of great interest to practitioners, academics and students of the subject.

This volume is the first collection of original research brought together under the name of new forms of employment. The contributions written specifically for this project – an introduction, conclusion, and chapters – propose to critically investigate the current state of this burgeoning and relevant research field and map out future directions. The diverse selection of research oriented on new forms of employment across the World included in this volume provides readers with a variety of topics, disciplinary angles, critical approaches and practices, methods and interpretations, emphases and voices, which, when taken together, illustrate the diversity and complexity of this dynamic and stimulating field, as well as the heightened attention to labour and employment law issues and proliferation of labour and employment law-oriented scholars. The Content · Changing patterns of work: implications for employment relationship · New forms of employment in a digital age · The protection of workers in new forms of employment · New forms of employment and challenges for the protection of collective labour rights of employees ? The Editors Jerzy Wrątny a full professor of labour law, associated with the Institute of Law Studies of the Polish Academy of Sciences, Poland. Agata Ludera-Ruszel a Ph.D. in labour law, an assistant professor in Department of Labour Law and Social Policy at the Institute of Law of the University of Rzeszów, Poland.

The Going-concern-principle in Non-financial Disclosure Concepts and Future Challenges Springer Nature

This book investigates the going-concern principle in the non-financial disclosure by companies in the international scenario proposing concepts and challenges to come. Following the main accounting literature, requirements and regulations, this book proposes the current state of the art in the non-financial disclosure, collecting main mandatory and voluntary frameworks and standards (e.g. European Directive 2014/95/UE on non-financial information, Global Reporting Initiative, International Integrated Reporting Council, Sustainability Accounting Standards Board, Climate Disclosure Standard Board, Carbon Disclosure Project, AA1000). This is a useful proposition for the investigation of the presence versus absence of the going concern in the sustainability and non-financial reports and disclosure by companies. Through a qualitative methodology, this book is intended to show the incidence of the going-concern in the non-financial disclosure and to what content and meaning it is referred. Several issues and characteristics of information provided to stakeholders are drafted.

This book analyses the recent modernisation of EU State aid law from various perspectives, and considers both substantive and procedural aspects. It also discusses the reasons for, and the goals and future implications of the modernisation programme, including the evolution of the concept of State aid. The ambitious reform programme was launched in 2012 and has now been almost fully implemented by virtue of the adoption of new rules of procedure in July 2013, and exemption in June 2014. The book highlights the main aspects of this sector reform, which include the Commission's change of attitude towards so-called positive aid, i.e. those able to promote economic growth, and the intention to focus on matters of greater systematic extent. These objectives also imply a third aspect: increasing the intensity of the control powers conferred on the Commission with regard to that aid that prove to be harmful to competition and the internal market. The book also examines the greater responsibility given to States for self-assessment of their economic policy measures, and explores the resulting impact on, and challenges posed to the administrations of the Member States. The book's second part is devoted to the application State aid rules in the area of services of general economic interest, with a special focus on aid in the field of social health and infrastructure.

This book stems from the seminal work of Robert Venturi and aims at re-projecting it in the current cultural debate by extending it to the scale of landscape and placing it in connection with representative issues. It brings out the transdisciplinary synthesis of a necessarily interdisciplinary approach to the theme, aimed at creating new models which are able to represent the complexity of a contradictory reality and to redefine the centrality of human dimension. As such, the volume gathers multiple experiences developed in different geographical areas, which come into connection with the role of representation. Composed of 43 chapters written by 81 authors from around the world, with an introduction by Jim Venturi and Cezar Nicolescu, the volume is divided into two parts, the first one more theoretical and the other one which showcases real-world applications, although there is never a total split between criticism and operational experimentation of research.

This volume aims to equip students with a sound understanding of the basics of Italian politics and government, and to provide clear insights into the intricacies of Italian political behaviour.

Our modern insistence on democratic social values has engendered an intense debate over the intersection of fundamental rights and contract law. In particular, case law in several European national jurisdictions has exerted significant pressure on traditional contract law instruments to conform more transparently with the fundamental rights enshrined in the EC Charter. This pressure is clearly evident in a number of societal areas subject to contract law, among them employment, housing, and privacy. It can even be argued, as this author does, that fundamental rights intermediate between politics and law. Taking its cue from many initiatives toward the development of a more coherent, even harmonised, European contract law, this book is the first major study to examine the following essential questions with detailed reference to actual judicial developments: • To what extent do fundamental rights affect contract law? • In which types of cases can fundamental rights be applied? • What does the explicit consideration of fundamental rights add to contract law adjudication? The author approaches the analysis along two different avenues: first, a comparative overview of developments in case law, and second, a more general theoretical view on the interaction between fundamental rights and rules of contract law which is tested against examples from various legal systems. The focus throughout is on developments in case law, because the impact of fundamental rights in contract law has been felt on the level of dispute resolution rather than on the level of legislation. Germany and the Netherlands are chosen because their judiciaries have been notable for their early and continuing attention to the theme, and England and Italy for perspectives on developments under common law and civil law systems respectively.

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.

This book makes a valuable contribution to innovation management in the form of an interdisciplinary analysis of contemporary international approaches. By introducing the concept of a 'techno-corporate gap,' it also highlights the crucial role that companies play in creating and managing innovation in order to increase (or decrease) the technological gap between countries, and in their economic development. The originality of the book lies in its systems thinking oriented approach to the techno-corporate gap and technological gap, and their relation to corporate governance. These aspects are analyzed in detail, and not merely from an economic standpoint, but also with regard to innovativeness and regional social development.

This book provides a critical analysis of the current state of knowledge on the relationship between family firms and a wide range of accounting choices, including earnings management, accounting conservatism, and financial and non-financial disclosure. In examining the choices made in family firms, the authors explore and elucidate the relevance of agency, socioemotional wealth, stewardship, and resource-based theories. Readers will also find close consideration of the impacts of a country's culture and societal values on accounting choices. In particular, further evidence is provided on the impact of different cultures on accounting conservatism in family businesses. Finally, avenues for future accounting research on family firms are discussed, highlighting theoretical and empirical challenges. In addition to offering a revealing analysis of the influence of ownership types and cultures on accounting choices within family firms, the book identifies significant practical implications for the management of family firms and policy implications for regulators and standard setters.

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.

Sustainable investments, although not yet working under a comprehensive regulatory framework, represent a growing, worldwide phenomenon. Such growth reflects the renewed public and private interest in environmental issues such as climate change, poverty and financial inclusion, as well as growing support from conscious investors looking to finance environmental and social initiatives. However, despite the interest that sustainable investments are gaining among governors, investors and practitioners, important challenges remain that must be addressed.

Comprising a collection of research presented at the 2nd Social Impact Investments International Conference, this contributed volume offers a global analysis of the current state of the sustainable finance sector, proposing solutions to challenging obstacles and exploring topics including impact investing, social impact bonds and green banking. Providing real-life case studies from Europe, Latin America and Africa, this book is an insightful and timely read for scholars interested in sustainable finance, social impact investing, development finance and alternative finance.

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