

Principi Di Finanza Aziendale

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il presente volume grazie ad una struttura ad ampio raggio e ad un taglio operativo e didattico al tempo stesso consente di costruire una panoramica completa ed integrata della gestione finanziaria dell'impresa attraverso dieci lezioni aventi per oggetto i cardini della finanza aziendale. L'analisi della dinamica finanziaria costituisce il punto di partenza per addentrarsi poi nelle decisioni di breve termine con particolare riferimento alla gestione del capitale circolante e della tesoreria vengono approfondite successivamente la relazione che intercorre tra rischio e rendimento due variabili fondamentali in questo campo per poi affrontare il tema del costo del capitale ed analizzare il concetto di struttura finanziaria approfondendo utilizzo ed implicazioni della leva finanziaria attraverso l'analisi dei criteri di valutazione si prendono successivamente in esame i processi decisionali di investimento e di finanziamento nonché gli strumenti per la gestione dell'incertezza al fine di fornire una guida corretta ed operativa relativa alle decisioni di medio lungo termine il concetto e le metodologie di valutazione d'azienda e le operazioni di finanza straordinaria in particolare fusione acquisizione ed interventi di riassetto societario costituiscono le tematiche fondamentali della parte conclusiva del volume il testo risulta essere così un utile strumento per studenti imprenditori e professionisti interessati a disporre di una guida agile e completa a supporto delle decisioni di finanza ordinaria e straordinaria

con il termine finanza islamica si fa riferimento all'insieme di istituti giuridici strumenti finanziari e imprese che operano in conformità ai dettami e alle tradizioni della shari'ah la legge islamica oltre alla significatività del fenomeno ed al

crescente interesse accademico e professionale suscitato dalla finanza islamica tre motivazioni hanno guidato il nostro lavoro di analisi la prima è legata alle crescenti dimensioni del fenomeno la seconda è fondata sull'interesse che rivestono i principi della finanza islamica vale a dire la trasparenza la responsabilità sociale e il contenimento della speculazione aspetti solo in parte condivisi dalla finanza convenzionale il loro studio consente di recuperare l'attenzione sullo stretto legame che la finanza dovrebbe avere con l'economia reale e offre numerosi spunti di riflessioni per interpretare e misurare le fonti di finanziamento della finanza aziendale islamica che abbiamo classificato utilizzando il medesimo approccio della finanza tradizionale con la struttura finanziaria distinguendo cioè tra capitale proprio equity e capitale di debito debit la terza e ultima motivazione è legata alle riflessioni che possono scaturire dalla comparazione di un sistema finanziario alternativo di intermediazione quello islamico con il sistema di finanza convenzionale o tradizionale il quale si trova ad attraversare un momento di importante discontinuità strategica

il testo vuole proporre un percorso di approfondimento dei temi teorici e pratici connessi alla composizione negoziata per la soluzione della crisi nonché degli strumenti di regolazione della crisi stessa ove questa è intesa come reversibile e con riferimento alle società di capitali il punto di attenzione è posto in particolare sull'attività svolta dai principali attori che sono coinvolti nel processo di ristrutturazione del debito dell'azienda il codice della crisi d'impresa e dell'insolvenza da ultimo modificato e integrato con il decreto legislativo n. 83/2022 da una parte ha introdotto nuovi strumenti atti ad attuare processi di ristrutturazione funzionali a risolvere situazioni di criticità economico finanziarie quali la composizione negoziata e i piani di ristrutturazione soggetti a omologa e ha riproposto in modo riorganizzato e più efficiente gli strumenti già considerati nella precedente normativa fallimentare r.d. n. 267 del 16 marzo 1942 quali i piani attestati gli accordi di ristrutturazione e il concordato preventivo dall'altra ha posto a carico degli organi sociali diversi doveri attività e

mansioni che richiedono da un lato nuove competenze e dall'altro un'approfondita conoscenza delle condizioni di economicità dell'impresa e della loro concreta manifestazione inoltre la capacità di elaborare previsioni di andamento del business aziendale e di rappresentarlo in un apposito piano funzionale al ripristino dell'economicità dell'impresa nonché al mantenimento del going concern costituiscono condizioni indispensabili per il risanamento dell'impresa advisor finanziari e consulenti che assumono il ruolo di attestatori dei piani di risanamento non sono i soli attori della crisi che devono possedere competenze nell'ambito dell'analisi finanziaria e della finanza d'azienda ma anche gli stessi componenti degli organi sociali che sono chiamati a gestire la crisi stessa

financial distress and crises for businesses can be used to implement substantial organizational changes and turnaround the damage done to achieve financial equilibrium in the short term and financial stability in the long term plans methodology and tools are provided here to examine how this turnaround can be achieved

includes sections rassegna delle pubblicazioni economiche and rassegna della stampa economica periodica

recoge algunos informes de la conferencia en grandes apartados empresas e innovación transferencia de tecnología diseño y desarrollo de nuevos productos nuevas tecnologías de la información

in a financial revolution new determinants of performance arise and interest in the way performance is measured and communicated to stakeholders grows this book presents a wide and accurate analysis of the impact that regulation structural changes and new financial products have on the performance of markets and intermediaries

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