

Financial Accounting Standards Board



Current Text

2000/2001 Edition

Accounting Standards

as of June 1, 2000

Volume II

Industry Standards

Topical Index/Appendices



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Intangible Assets Jeffrey A. Cohen,2011-07-20 Praise for Intangible Assets In *Intangible Assets* Jeffrey Cohen presents an informative thought provoking and practical look at an increasingly important component of every business s worth He describes the art and science of identifying assets that have clear economic benefit but are typically not found on the balance sheet and he provides an invaluable framework within which the reader can value these assets despite their elusive nature Rick Westervelt President Skylist Inc Jeffrey Cohen s integrative approach to conceptual issues of intangible assets is creative and a refreshing contribution He brings law economics finance and accounting to the same table which results in a comprehensive framework for understanding how value is created and sustained His construct of proto assets and portfolio of intangible economic benefits is key Written in an easy to read style with many practical examples this book will be useful for both novice and experienced professionals W Dana Northcut PhD Adjunct Associate Professor of Accounting Graduate School of Business University of Chicago Principal Chicago Partners LLC This volume is the perfect resource for newcomers to IP valuation Through lucid explanations and well chosen illustrations it does for the reader exactly what a valuation expert should do for a client it makes the abstract concrete But this volume is not just for the novice it holds insights that will be useful to IP experts in law accounting and economics Edward F Malone Partner Jenner Block LLP Occupational Therapies

without Borders - Volume 2 Frank Kronenberg,Nick Pollard,Dikaïos Sakellariou,2011-10-24 The companion text to Occupational Therapy without Borders Volume 1 learning from the spirit of survivors In this landmark text writers from around the world discuss a plurality of occupation based approaches that explicitly acknowledge the full potential of the art and science of occupational therapy The profession is presented as a political possibilities based practice concerned with what matters most to people in real life contexts generating practice based evidence to complement evidence based practice As these writers demonstrate occupational therapies are far more than as some critical views have suggested a monoculture of practice rooted in Western modernity Nobel Peace Laureate Desmond Tutu captures the ethos of this book which essentially calls for engagements in the service of a purpose that is larger than the advancement of our profession s interests Your particular approach to advancing our wellbeing and health strikes me as both unique and easily taken for granted Whilst you value and work with medical understandings your main aim seems to go beyond these You seem to enable people to appreciate more consciously how what we do to and with ourselves and others on a daily basis impacts on our individual and collective wellbeing As occupational therapists you have a significant contribution to make allowing people from all walks of life to contribute meaningfully to the wellbeing of others Links philosophy with practical examples of engaging people in ordinary occupations of daily life as a means of enabling them to transform their own lives Includes contributions from worldwide leaders in occupational therapy research and practice Describes concrete initiatives in under served and neglected populations Looks at social and political mechanisms that influence people s access to useful and meaningful occupation Chapters increase diversity of contributions geographically culturally and politically Emphasis on practice education and research maintains academic credibility A glossary and practical examples in nearly every chapter make text more accessible to students

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