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McGRAW HILL'S
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BUSINESS ENTITIES

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U.S. Taxation of Partnerships: Advanced Topics Felix Lessambo, 2021-05-21 As the number of businesses registered as partnerships continues to grow in the United States U S there are now more than seven million it is imperative for parties with business interests in the country to be fully informed of the challenges pertaining to this sui generis form of business and its intricate body of tax law In an illustrative manner not covered by other books on the subject this invaluable guide discusses analyzes dissects and helps resolve issues arising in such contexts as accounting methods anti abuse rules liabilities dissolutions mergers and bankruptcy with expert guidance on preparing partnership financial statements With numerous boxed examples and references to important court cases the author thoroughly describes such topics as the following types of partnerships LP LLP LLC PTP the two concepts of partnerships partnership formation transactions between partnership and partners allocation of revenues among partners the partnership taxable year base erosion and anti abuse tax BEAT centralized partnership audit regime recourse and nonrecourse liabilities and special tax rules for publicly traded partnerships PTPs Key abstract concepts are explained in a down to earth way and all formal requirements filing the partnership tax return Form 1065 reporting preparing for an audit and so on are clearly illustrated with examples As the first book to describe the economics of partnerships in a concise and comprehensive manner this book provides a reliable and authoritative overview of the complexities of U S partnership taxation and expounds the relevant rules in accessible language It will be warmly welcomed by tax law practitioners members of international and U S tax law associations tax academics and the international business communities with interests in the U S

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Conversational Writing Style Superior Organization and Real World Focus Corporate Social Irresponsibility Paula Alexander,2015-02-11 Corporate Social Irresponsibility focuses on ethical failures in order to relate corporate responsibility to business ethics corporate governance and organization effectiveness The book advocates a strategic approach to CSR ethical management cannot and should not be divorced from effective management Corporate social responsibility has transitioned from oxymoron into a defining challenge of the twenty first century Taking the recent financial crisis as a starting point Alexander examines the underlying ethical and legal crises these events expose in the business world The problems that have come to light go beyond issues of firm financial performance into the integrity of the manufacturing and marketing processes and relations with consumers As such the book presents a model that resolves the apparent conflict between maximizing shareholder value and meeting the interests of other firm stakeholders Alexander presents a balanced view contrasting her model with alternative approaches The book also covers the impact of globalization on management the ethics of outsourcing the limits of regulation as well as poverty alleviation and social entrepreneurship Blending a comprehensive theoretical framework with a broad range of cases this book covers the latest major changes in US legislation as well as recent corporate scandals making it a valuable accompaniment to any course in CSR business ethics or business government and society **Taxation of Individuals and Business Entities, 2011 edition** Brian Spilker,Benjamin Ayers,John Robinson,Edmund Outslay,Ronald Worsham,John Barrick,Connie Weaver,2010-04-02 The basic approach to teaching taxation hasn t changed in decades Today s student deserves a new approach McGraw Hill s Taxation of Individuals and Business Entities continues to be a bold and innovative new textbook that has generated enthusiasm across the country With over 120 adoptionsin the first edition alone McGraw Hill s Taxation Series is designed to provide a unique innovative and engaging learning experience for students studying taxation The breadth of the topical coverage the storyline approach to presenting the material the emphasis on the tax and nontax consequences of multiple parties involved in transactions and the integration of financial and tax accounting topics make this book ideal for the modern tax curriculum *McGraw-Hill's Taxation of Individuals and Business Entities 2018 Edition* Jennifer Park,2017-04-03 *Loose-leaf Taxation of Individuals and Business Entities 2011 edition* Brian Spilker,Benjamin Ayers,John Robinson,Edmund Outslay,Ronald Worsham,John Barrick,Connie Weaver,2010-06-24 The basic approach to teaching taxation hasn t changed in decades Today s student deserves a new approach McGraw Hill s Taxation of Individuals and Business Entities continues to be a bold and innovative new textbook that has generated enthusiasm across the country With over 120 adoptionsin the first edition alone McGraw Hill s Taxation Series is designed to provide a unique innovative and engaging learning experience for students studying taxation The breadth of the topical coverage the storyline approach to presenting the material the emphasis on the tax and nontax consequences of multiple parties involved

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