

Air France Klm Case P 48 Intermediate Accounting Chapter 1

Harmonising Regulatory and Antitrust Regimes for International Air Transport addresses the timely and problematic issue of lack of uniformity in legal standards for international civil aviation. The book focuses on discrepancies within the regulatory and antitrust framework, comprehensively reveals the major legal limitations and conflicts, and presents possible solutions thereto. It discusses possible strategies for multilateralisation and defragmentation of air law, and for international harmonisation of airline economic regulation with fair competition standards. This discussion extends to competition between air transport law and other legal regimes as well as to specific regulatory problems related to air transport. The unique feature of the book is that it reconciles distinct perspectives on these issues presented by renowned aviation and aerospace experts who represent the world's key air transport markets and air law academic centres. By providing unbiased solutions that could serve as a base for future international arrangements, this book will be invaluable for aviation professionals, as well as students and scholars with an interest in air law, economic regulation, antitrust studies, international relations, transportation policy and airline management.

An examination of the relationship between competition and the deregulation and liberalisation of the US and European air transport sectors reveals that the structure of the air transport sector has undergone a number of significant changes. A growing number of airlines are entering into horizontal and vertical cooperative arrangements and integration including franchising, codeshare agreements, alliances, 'virtual mergers' and in some cases, mergers with other airlines, groups of airlines or other complementary lines of business such as airports. This book considers the current legal issues affecting the air transport sector incorporating recent developments in the industry, including the end of certain exemptions from EU competition rules, the effect of the EU-US Open Skies Agreement, the accession of new EU Member States and the Lisbon Treaty. The book explores the differing European and US regulatory approaches to the changes in the industry and examines how airlines have remained economically efficient in what is perceived as a complex and confused regulatory environment. Competition and Regulation in the Airline Industry will be of particular interest to academics and students of competition law as well as EU law.

This book highlights the case of Brazil, a major economic player among developing countries. In seventeen years of enforcing the Brazilian Antitrust Law, Brazil's Administrative Council for Economic Defence (CADE) has achieved outstanding results and has been recognized as the most effective antitrust enforcement agency in the developing world. This book is the first to describe and analyse the workings and case law of the CADE, emphasizing the agency's fundamental methodology and focusing on the contributory roles of such factors as the following: mechanisms and procedures of enforcement of the Antitrust Law in Brazil; methodologies (tests) used for antitrust assessment (for merger and conduct controls); evaluation of barriers to entry and rivalry in analysed markets; assessment of proof and circumstantial evidence within CADE case law and court decisions; examination of rational justifications for practices under investigation; legality of exchange of information; leniency agreements; cease and desist agreements; cultural issues and modifications; civil and criminal enforcement; private damages considerations; and the role of international and regional competition law regimes (OECD, UNCTAD, WTO, ICN, Mercosur). The book's consolidated research on Brazil's cartel investigations clearly describes the main defence theories and the courts' decisions. The authors also explore the relationship of Brazil's antitrust law to the country's public policies in the areas of consumer rights, public procurement, and measures against corruption, with special emphasis on the synergies arising from antitrust law and consumer protection. It is worth noting that the studies carried out in this book discussed Law No. 8884/94 (Brazilian Antitrust Law) and the New Brazilian Antitrust Law, which was passed on 5 October 2011 and which will be enforced in 2012. With its unique synthesis of constitutional law, comparative antitrust law, and CADE's case law, this book will be welcomed by competition lawyers and other parties interested in methods and procedures used in merger and conduct control, and especially in anti-cartel enforcement, in developing countries.

The Law of the European Union is a complete reference work on all aspects of the law of the European Union, including the institutional framework, the Internal Market, Economic and Monetary Union and external policy and action. Completely revised and updated, with many newly written chapters, this fifth edition of the most thorough resource in its field provides the most comprehensive and systematic account available of the law of the European Union (EU). Written by a new team of experts in their respective areas of European law, its coverage incorporates and embraces many current, controversial, and emerging issues and provides detailed attention to historical development and legislative history of EU law. Topics that are constantly debated in European legal analysis and practice are touched on in ways that are both fundamental and enlightening, including the following: .powers and functions of the EU law institutions and relationship among them; .the principles of equality, loyalty, subsidiarity, and proportionality; .free movement of persons, goods, services, and capital; .mechanisms of constitutional change – treaty revisions, accession treaties, withdrawal agreements; .budgetary principles and procedures; .State aid rules; .effect of Union law in national legal systems; .coexistence of EU, European Convention of Human Rights (ECHR), and national fundamental rights law; .migration and asylum law; .liability of Member States for damage suffered by individuals; .competition law – cartels, abuse of dominant position, merger control; .social policy, equal pay, and equal treatment; .environmental policy, consumer protection, public health, cultural policy, education, and tourism; .nature of EU citizenship, its acquisition, and loss; and .law and policy of the EU's external relations. The fifth edition embraces many new, ongoing, and emerging European legal issues. As in the previous editions, the presentation is notable for its attention to how the law relates to economic and political realities and how the various policy areas interact with each other and with the institutional framework. The many practitioners and scholars who have relied on the predecessors of this definitive work for years will welcome this extensively revised and updated edition. Those coming to the field for the first time will instantly recognize that they are in the presence of a masterwork that can always be turned to with profit and that helps in understanding the rationale underlying any EU law provision or principle.

Based on a unique and comprehensive database, The Shaping of EU Competition Law combines qualitative and quantitative approaches to shed light on the evolution of EU competition law. It brings a new perspective to some of the most topical issues in the field including due process and the intensity of judicial review. The author's main purpose is to examine how the institutional structure influences the substance of EU competition law provisions. He seeks to identify patterns in the behaviour of the European Commission and the EU Courts and how they interact with each other. In particular, his analysis considers how the European Commission reacts to the case law and whether, and in what instances, the EU courts defer to the analysis of the administrative authority. The analysis is supported by the database and an unprecedented array of statistics and figures free to view online.

This book addresses an essential gap in the regulatory regime, which provides legislation, statements and guidelines on airlines, airports, air navigation services providers and States in the field of aviation, but is notably lacking when it comes to the rights of the airline passenger, and the average citizen who is threatened by military air strikes. It addresses subjects such as international resolutions on human rights and other human rights conventions related to aviation that impact both air transport consumers and people on the ground who are threatened by air strikes through drone attacks; disabled and obese airline passengers; compensation for delayed carriage and the denial of carriage; noise and air pollution caused by aviation and their effects on human health and wellbeing; prevention of death or injury to passengers and attendant compensatory rights; risk management; relief flights; and racial profiling. These subjects are addressed against the backdrop of real case studies that include but are not limited to

instances of drone attacks, and contentious flights in the year 2014 such as MH 370, MH 17 and QZ 8501.

The digital economy is gradually gaining traction through a variety of recent technological developments, including the introduction of the Internet of things, artificial intelligence and markets for data. This innovative book contains contributions from leading competition law scholars who map out and investigate the anti-competitive effects that are developing in the digital economy.

By their nature, remedies are central to competition law enforcement and represent the yardstick against which the efficiency of the overall system can be measured. Yet very rarely have remedies been treated in a horizontal and comprehensive manner from the combined perspectives of substance, process and policy. The present volume, developed in partnership with the College of Europe's Global Competition Law Centre (GCLC), provides coherent, practical, and authoritative commentaries by leading experts from the GCLC's incomparable network. The contributions – originally presented at the 2019 GCLC annual conference – examine remedies to assess the overall effectiveness of competition law enforcement in merger, antitrust and State aid matters. The overall topic is presented under five headings: objectives and limitations of remedies; types of remedies in competition law enforcement; implementation and process; ex post assessment of remedies and policy lessons; and national and international approaches. The high-profile and wide-ranging group of authors includes the Director-General of the European Commission's competition department, lawyers from major international firms, and well-known economists and academics specialising in competition law. With a sharp focus on how to make competition rules work well in today's digital environment, this systematic and coherent analysis illuminates an issue that we need to fully grasp and understand in order to make sense of competition policy, law and enforcement in the years and decades to come.

"This book offers authoritative research on the fundamental theory, practice, and implementation of very large successful IT projects in organizations"--Provided by publisher.

Die Digitalisierung hat enorme Auswirkungen auf die Grundidee der Mehrwertsteuer: den Austausch von Leistungen für Konsumzwecke. Die Dissertation konzentriert sich auf den Austausch von scheinbar "kostenlosen" Online-Dienstleistungen und die Zustimmung der Kunden zur Verwertung ihrer persönlichen Daten. Diese können der Mehrwertsteuer unterliegen, wobei die Bemessungsgrundlage auf Grundlage der Anbieterkosten berechnet werden muss. Die Ergebnisse basieren auf einer Analyse der EU-Mehrwertsteuer als Verbrauchsteuer im Vergleich zu anderen theoretischen Konsummodellen. Auch andere digitale Geschäftsmodelle, wie die Sharing Economy oder Bitcoins, können unter die Idee der EU-Mehrwertsteuer als Verbrauchsteuer subsumiert werden. Dissertationspreis der Nürnberger Steuergespräche e.V. 2020

This open access book constitutes the proceedings of the 20th International Conference on Agile Software Development, XP 2019, held in Montreal, QC, Canada, in May 2019. XP is the premier agile software development conference combining research and practice. It is a hybrid forum where agile researchers, academics, practitioners, thought leaders, coaches, and trainers get together to present and discuss their most recent innovations, research results, experiences, concerns, challenges, and trends. Following this history, for both researchers and seasoned practitioners XP 2019 provided an informal environment to network, share, and discover trends in Agile for the next 20 years. The 15 full papers presented in this volume were carefully reviewed and selected from 45 submissions. They were organized in topical sections named: agile adoption, agile practices; large-scale agile; agility beyond IT, and the future of agile.

Engaging the Next Generation of Aviation Professionals is an edited volume that brings together a diverse set of academic and professional perspectives within the three themes of attracting, educating, and retaining the next generation of aviation professionals (NGAP). This compilation is the first academic work specifically targeting this critical issue. The book presents a rich variety of perspectives, academic philosophies, and real-world examples. Submissions include brief case studies, longer scholarly works from respected academics, and professional reflections from individuals who have made important contributions to their field. The book includes academic chapters that explore the topic from a more theoretical standpoint yet are accessible and understandable to a professional audience. These are complemented by both broad and specific practice examples that describe initiatives and applications occurring in the industry around the three themes. All submissions include descriptive insights, experiences, and first-hand accounts of accomplishments, intended to support the work of other professionals managing NGAP issues. This work will be valuable to anyone involved in attracting, educating, or retaining NGAP, including academics, operators, national and international regulators, and outreach coordinators, among many others.

This Casebook deals with the horizontal effects of EU law, which is to say its effects on relationships between individuals. To a large extent, these effects have been created by the Court of Justice of the European Union (CJEU) on the basis of the European Treaties. The main focus of the Casebook is on the developments relating to primary EU law and their influence on national private law. It studies instances where EU primary law has already directly or indirectly influenced the case law in the Member States, or where it is expected to do so soon. Compared to the well-known impact of EU directives on private law, these developments concerning primary EU law are hardly noted by private lawyers and perhaps not sufficiently explained by scholars of EU law. Therefore the book makes an important contribution to scholarship and education. This book highlights developments in the areas of competition law, fundamental freedoms, non-discrimination, general principles of EU law, ex officio application of provisions of EU law and implementation of directives, including harmonious interpretation and Francovich liability. In its analysis of the ways in which EU law interacts with private law, the book will be an invaluable resource to students, practitioners and academics of EU private law.

Since the liberalisation of air transport in the EU in the late 1980s, with the application of competition law to agreements and practices within the EU, and between EU and non-EU airlines since 2004, competition has intensified and the industry has evolved, with the emergence of low cost carriers, greater consolidation between full service carriers through mergers and alliances, and most recently, convergence of business models as airlines respond to competitive pressures. The enforcement of competition law has also increased within the EU – at EU and EU member state level and internationally. This practical and thoroughly researched book, minimising the need for cross-referencing, is the only current comprehensive study of European competition law from the perspective of the airline industry. Among the issues and topics covered are the following: - commercial agreements between airlines such as code-sharing, mergers and alliances and other joint ventures; - means of distribution such as computer reservation (or global distribution) systems and travel agents; - supply and distribution agreements; - abusive conduct by dominant companies including airports, airlines, or other companies; - cartels, including the Airfreight cartel case; - information exchange between competitors; - procedure, enforcement and private actions for damages; - state aid to airlines by Governments, through agreements between regional airports and low cost carriers, and aid to airports; and - subsidies by non-EU countries to airlines. The author also gives an overview of the liberalisation process, the European Common Aviation Area, agreements with non-EU countries, latest developments (including Brexit) and ongoing trends. As a practical guide to the application of competition law in relation to drafting commercial agreements, planning and structuring mergers and alliances,

assessing existing agreements, or handling claims or disputes among airlines or airports, legal practitioners in the transport field will find this book to be of inestimable value, as will business persons at airlines and airports. For regulators, academics, and university libraries, this book will also prove itself indispensable.

The passenger airline industry is a prominent service industry that is becoming increasingly commoditized. As little empirical work in this field exists, this study contributes to research by exploring how passenger airlines leverage innovation in such market conditions from a strategic and organizational view. Comprehensive case studies of a sample of eight passenger airlines constitute the empirical basis. The analysis detects patterns of innovations and draws conclusions on the strategic innovation behavior in the airline industry. The study proposes an organizational concept and a strategic approach for airlines to innovate in an increasingly commoditized market.

These case studies are written from students at the Universities of Applied Sciences Mannheim (No. 1-10) and Offenburg (No. 11-13) as part of the course "International Management" and "International Trade". In these case studies of international companies their development orientation are presented. Subsequently, the market situation, as well as the strengths and weaknesses are presented. In conclusion, the main points are summarized and some working questions can be used for further work.

The ambition of this book is to propose a grid of reading able to illuminate the current HR transformations experienced by the big historical international companies of the sector of the tourism, carried away by what is known as the "3rd tourist revolution". The latter is characterized by the combination of three main phenomena: internationalization, digitalization and hyper-personalization that refound the employment relationship between employers, unions and employees. Internationalization requires a renewal of business models heckled by the low-cost strategies of new operators provoking social reactions to the extent of perceived psychological disruptions, to question the validity of these same strategies. Digitization has opened the way to the disintermediation at the origin of the evolution of the trades front and back office. Finally, hyper-personalization and adaptation to new client behaviors justify the hegemony of soft skills for a redefined hospitality. In the end, the employee must constantly deal with often paradoxical injunctions (example: standardization of service protocols versus empowerment). A focus will be made on two specific branches: hotels and air transport which will each be part of a part. The topic will be illustrated by case studies and testimonials. The two coordinators of the book will draw on the contributions of researchers who collaborate with them in the framework of an international research program they pilot.

Over the past thirty years, airports within the EU – including nearly a hundred newly built or rebuilt during that time – have undergone a major economic transformation. From mere infrastructure providers, airports have become diversified and complex commercial enterprises in competition with each other. This is the first and only book thus far to deal with the legal issues surrounding this important development, focusing on the impact of EU Directive 12/2009 on airport charges. Examining the use of airport infrastructure, the growing competition among airports, and the relations between airlines and airports, the author, a leading aviation law practitioner, covers such issues and topics as the following: - types of charges – landing, passenger, aircraft parking; - pricing factors determining airport charges; - vertical contractual relations between airports and airlines; - airport market power and dominance; - issues of consultation and transparency; - ability of airlines and passengers to switch to alternative airports; - application of state aid rules; - security charges; - environmental charges and schemes; and - price discrimination and differentiation. The presentation encompasses a critical analysis of the findings of case law, both international and European, on airport charges in the context of the new trend of airports and airlines concluding vertical agreements. As an examination of the economic regulation of EU airports due to the liberalization process, structural changes in the ownership status of many EU airports, and the emergence of new airline business models (such as low-cost carriers), this book, the only one of its kind, will quickly become indispensable to practitioners, policymakers, and academics in aviation law.

Competition enforcement authorities use settlements as a tool to ensure compliance with antitrust law. Companies can make commitments to remedy breaches, ensuring that they avoid litigation and potential fines and reputational damage. The author of this highly original and innovative book shows that, rather than fines or arguing principles of competition law in litigation, antitrust settlements (namely U.S. consent decrees and EU commitment decisions) hold the key to globally effective enforcement, particularly in the digital and blockchain era. Antitrust law does not necessarily need to be abolished, but rather should be fully exploited as an economic regulation led by antitrust settlements. In supporting her thesis, the author examines such elements of competition enforcement as the following: drawbacks of allowing the courts to regulate markets; whether antitrust settlements sacrifice antitrust deterrence; how settlements rapidly and surgically regulate markets; comparative analysis between U.S. consent decrees and EU commitment decisions; economic analysis on the adoption of antitrust settlements in both the U.S. and EU markets from 2013 to 2018; fundamental role of antitrust settlements in regulating the current digital markets; and comprehensive description on how to use antitrust settlements to regulate the data industry. With its thorough guidance on U.S. consent decrees and EU commitment decisions from their functioning to their characteristics and procedure—and its extensive treatment of the main antitrust remedies available and used in enforcing of antitrust law in both the U.S. and EU—the book provides both an economic and a legal analysis of the functioning and the scope of antitrust settlements. It assesses the influence of decisions on companies' behavior and agencies' practice, using economic analysis to show the procompetitive or anticompetitive effects of remedies, with special attention to digital markets. Because markets have become so dynamic and unpredictable that is difficult to preserve efficiency, the author says, there is a little room for law—economic regulation is a better fit. This book is a springboard to further investigate how a simple antitrust enforcement tool, having turned competition law into an economic regulation policy, can drive our economy, leading both the antitrust and regulatory interventions in tackling today's market challenges.

Un manuale per corsi di Diritto dei trasporti dell'Unione Europea, una branca di crescente complessità segnata da una fortissima inter-relazione fra concorrenza, aiuti di Stato,

servizi di interesse economico generale, tutela dei consumatori. Il volume, dopo una introduzione sulle principali disposizioni comunitarie, è diviso in cinque moduli: I. Trasporto aereo. II. Trasporto ferroviario. III. Servizi portuali. IV. Trasporto locale e piattaforme digitali. V. Diritti dei passeggeri. Il volume comprende le più importanti decisioni delle Corti UE che hanno aperto e configurato il mercato per servizi di trasporto trans-europei.

The Air Transportation Industry: Economic Conflict and Competition analyzes all market segments in detail, examining such issues as which industrial-economic structure drives decisions, the main economic problems, the consequences for negotiations between different actors, impacts on the global aviation market, and much more. The book covers the entire aviation sector, including strategies, regulation, resilience, privatization, airport slot management, and more. It examines how economic and strategic struggles underlie the current market structure, both for aviation as a whole and for the constituent actors as carriers, authorities and handlers. This book will help reader gain insights into possible strategic choices and the mutual competitive strength within the future aviation market. Contains contributions from well-known aviation scholars Includes numerous cases studies throughout that explore a wide range of topics Focuses on applied knowledge, with clearly structured chapters examining topics from a global perspective Addresses the ongoing consequences of COVID-19 on the air transportation industry, examining potential strategic responses in the event of subsequent pandemics

These essays, written in honour of retired ECJ judge Pernilla Lindh, reflect on the development of courts and judging in the EU since the founding of the Union. In particular they focus on recent reforms and proposals aimed at further increasing public confidence and democratic accountability throughout the EU judicial system.

Contract and Regulation: A Handbook on New Methods of Law Making in Private Law sheds light on the darker side of contracts. It begins by exploring the 'regulatory space' in which projects are planned, deals are done, and goods and services are consumed, then shows how a 'bottom-up' approach can be adopted in order to view this transactional space through the eyes of contractors. The expert contributors explore modes of governance that do not fit nicely into traditional contract theory, paying special attention to three key examples: governance and codes of conduction, networks and relations, compliance and use.

Progressive Commercialization of Airline Governance Culture analyzes the transition of the airline sector from the not-for-profit nation-bound public utility model towards a profit-oriented globalized industry. It illustrates how legal, political, historical and cultural factors have shaped the corporate governance in the airline sector, and describes how these factors influence economic decisions and performance. The unique feature of the book is that the subject is consequentially discussed from the perspective of airline governance culture. This approach links the examination of legal and policy factors which influence airline activities together with a discussion of economic issues, all within one clear, coherent and comprehensive framework.

This volume presents research studies that investigate various aspects of corporate communication from the viewpoint of language and discourse, giving special attention to emerging issues and recent developments in times of rapid sociotechnical evolutions. The studies included here are diverse in their outlook, analytical procedures, and objects of enquiry, spanning across various areas of corporate communication, both external and internal, such as corporate image and reputation management, various forms of corporate behaviour, branding at different levels including employer branding, recruiting, and consumer reviews. Similarly diversified are the settings, genres and media analysed, from face-to-face interaction to communication through the press, from traditional websites to social networking sites. All the studies presented in this volume are set in a discourse-analytical framework and share the ultimate purpose of providing new insights into the evolution of communication and discourse practices in the corporate environment, taking account of the most important issues that have attracted researchers' interest and are still open to debate.

Managing & Using Information Systems: A Strategic Approach provides a solid knowledgebase of basic concepts to help readers become informed, competent participants in Information Systems (IS) decisions. Written for MBA students and general business managers alike, the text explains the fundamental principles and practices required to use and manage information, and illustrates how information systems can create, or obstruct, opportunities within various organizations. This revised and updated seventh edition discusses the business and design processes relevant to IS, and presents a basic framework to connect business strategy, IS strategy, and organizational strategy. Readers are guided through each essential aspect of information Systems, including information architecture and infrastructure, IT security, the business of Information Technology, IS sourcing, project management, business analytics, and relevant IS governance and ethical issues. Detailed chapters contain mini cases, full-length case studies, discussion topics, review questions, supplemental reading links, and a set of managerial concerns related to the topic.

This book presents selected papers from the 30th Eurasia Business and Economics Society (EBES) Conferences, held in Kuala Lumpur (Malaysia). The theoretical and empirical papers gathered here cover diverse areas of business, economics and finance in various geographic regions, including not only topics from HR, management, finance, marketing but also contributions on public economics, political economy and regional studies.

The Routledge Companion to Air Transport Management provides a comprehensive, up-to-date review of air transport management research and literature. This exciting new handbook provides a unique repository of current knowledge and critical debate with an international focus, considering both developed and emerging markets, and covering key sectors of the air transport industry. The companion consists of 25 chapters that are written by 39 leading researchers, scholars and industry experts based at universities, research institutes, and air transport companies and organisations in 12 different countries in Africa, Asia-Pacific, Europe and North America to provide a definitive, trustworthy resource. The international team of contributors have proven experience of research and publication in their specialist areas, and contribute to this companion by drawing upon research published mainly in academic, industry and government sources. This seminal companion is a vital resource for researchers, scholars and students of air transport management. It is organised into three parts: current state of the air

transport sectors (Part I); application of management disciplines to airlines and airports (Part II); and key selected themes (Part III).

'To learn about how economic and institutional forces have shaped the network industries and policies towards them, read the first part of the book. To discover their impacts on particular industries, read the second part. And to find out what has happened in particular countries, read the third part. I think anyone interested in network industries should read all of it! The book's structure allows for many interesting comparisons across countries and sectors.' Richard Green, University of Birmingham, UK 'This is a very useful and comprehensive guide to reforms in network industries in communications, energy, transport and water. It is organized by generic topic, sector and region. Its authors are acknowledged experts. I am confident that this Handbook will be a widely read and valuable resource for many years.' Martin Cave, London School of Economics, UK 'Quite an accomplishment, this Handbook provides by far the most comprehensive overview of the role of the private sector and competition in infrastructure industries, with thoughtful surveys of each of the major infrastructure sectors and of the key regions and countries.' José Gómez-Ibáñez, Harvard University, US In recent decades, all infrastructures have undergone significant restructuring. This worldwide phenomenon is often labelled 'liberalization' and although expectations were high with respect to lower prices, greater efficiency and innovation, the expected gains have not always been fully realized. This extensive, state-of-the-art Handbook provides a comprehensive overview of the various experiences of liberalization across different sectors, regions and disciplines. The multidisciplinary approach focuses on the economic, political and institutional aspects of liberalization as well as, to a lesser extent, on technological issues. As such, it constitutes a unique contribution, as this broad overview is often lost in the sector specific, country-focused and purely disciplinary approaches prevalent in the current literature. Sectors explored include telecoms, the Internet, energy and transport, whilst the truly global perspective incorporates unique case studies from an array of developed and developing countries including the US, China, India and the EU. The International Handbook of Network Industries will become the definitive volume for academics researchers and students of economics, political science and law interested in infrastructure regulation. It will also prove a valuable guide to practitioners and policy-makers involved in liberalization and competition.

The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments, the intensifying complexity of legal framework, and the proliferating number of countries adopting indirect taxation, it is essential to scrutinize how the law is actually applied in practice. The primary driving force in this area is, undoubtedly, the Court of Justice of the European Union. This book analyzes selected topics (e.g., abuse and anti-avoidance measures, taxable base and rates, treatment of Public Bodies, exemptions, and deductions) by examining the most prominent and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

Air transport industry finance, with its complexity and special needs such as route rights, airport slots, aircraft leasing options and frequent flyer programmes, requires specific knowledge. While there are numerous financial management and corporate finance texts available, few of these provide explanations for the singularities of the airline industry with worked examples drawn directly from the industry itself. Revised and updated in its fourth edition, this internationally renowned and respected book provides the essentials to understanding all areas of airline finance. Designed to address each of the distinct areas of financial management in an air transport industry context, it also shows how these fit together, while each chapter and topic provides a detailed resource which can be also consulted separately. Supported at each stage by practical airline examples, it examines the financial trends and prospects for the airline industry as a whole, contrasting the developments for the major regions and airlines. Important techniques in financial analysis are applied to the airline industry, together with critical discussion of key issues. Thoroughly amended and updated throughout, the fourth edition reflects the many developments that have affected the industry, with a particular emphasis on the full impact of the global banking and sovereign debt crises. This edition also features new material discussing the increased airline mergers and acquisitions (M&A) activity of recent years, and considers the likelihood of further consolidation in the future. The book is a key resource for students of airline management, and a sophisticated and authoritative guide for analysts in financial institutions and consultancies, executives in airlines and related industries, and civil aviation departments.

This volume contains papers presented at the 17th Annual EU Competition Law and Policy Workshop, organized by Philip Lowe and Mel Marquis and held at the European University Institute on 13-14 July 2012. From a variety of angles the book explores the themes of competition, regulation and certain public policies; their interactions; and, in some cases, their mutual tensions. The authors of the various chapters consider legal and economic issues relating to network industries, industrial, environmental and trade policies, and intellectual property and innovation policies, among others. Comparative views and the views of judges from different jurisdictions are provided, and techniques for mediating among different policy objectives and frameworks are discussed. Authors contributing to this book include: Rafael Allendesalazar, Robert D Anderson, Marco Boccaccio, Ginevra Bruzzone, Cristina Caffarra, Alexandre de Streel, Ian Forrester, Douglas Ginsburg, Geert Goeteyn, Calvin Goldman, Daniel Haar, Küllike Jürimäe, Suzanne Kingston, Lars Kjølbbye, Paul Lugard, Mel Marquis, Veljko Milutinovic, Giorgio Monti, Anna Caroline Müller, Rosa Perna, Anthony Pygram, Philip Lowe, Pierre Régibeau and Jon Stern.

This book offers essential insights into how the world's second largest industry, tourism, is responding to challenges involved in expanding the corporate social responsibility (CSR) concept to corporate sustainability and responsibility, referred to as CSR 2.0. It analyzes the typical setup of tourism with various types of commercial agents: corporations, small and medium sized enterprises, public-private partnerships, social enterprises and local cooperatives. In addition, the book examines a broad range of voluntary initiatives, the effectiveness of these efforts, and how contextual and wider policy features shape these relationships. The book is divided into three parts, the first of which elaborates on strategic drivers and rationales for CSR. In turn, the second part introduces readers to design approaches for CSR programs and envisaged impacts, while part three focuses on implementation, certification, reporting, and possible outcomes. Each part offers a mixture of theoretical perspectives, synthesis analyses and case studies. The respective chapters tackle a broad spectrum of tourism sub-sectors, e.g. the cruise industry, aviation, gastronomy, nature-based tourism, and urban destinations.

Parties to cross-border disputes arising anywhere in the vast Portuguese-speaking world – a community of more than 230 million in a space that offers a wide array of investment opportunities across four continents – increasingly seek Portugal as their preferred seat of arbitration. A signatory to all relevant international conventions, Portugal has proven to be an 'arbitration-friendly' jurisdiction. This volume is the first and so far only book in English that provides a thorough, in-depth analysis of international arbitration law and practice in Portugal. Its contributing authors are among the most highly regarded legal

names in the country, including scholars, arbitrators, and practitioners. The authors describe how international arbitration proceedings are conducted in Portugal, what cautions should be taken, and what procedural strategies may be suitable in particular cases. They provide insightful answers to questions such as the following: What matters can be submitted to arbitration under Portuguese law? What are the validity requirements for an arbitration agreement? How do the State courts interact with arbitration proceedings and what is the attitude of such courts toward international arbitration? What are the rules governing evidentiary matters in arbitration? How is an arbitration tribunal constituted? How are arbitrators appointed? How may they be challenged? How can an international arbitral award be recognized and enforced? How does the Portuguese legal system address the issue of damages and what specific damages are admitted? How are the costs of arbitration proceedings estimated and allocated? The book includes analyses of arbitration related to specific fields of the law, notably sports, administrative, tax, intellectual property rights (especially regarding reference and generic medicines), and corporate disputes. Each chapter provides, for the topics it addresses, an examination of the applicable laws, rules, arbitration practice, and views taken by arbitral tribunals and state courts as well as those of the most highly considered scholars. As a detailed examination of the legal framework and of all procedural steps of an arbitration in Portugal, from the drafting of an arbitration agreement to the enforcement of an award, this book constitutes an invaluable resource for parties involved in or considering an international arbitration in this country. The guidance that it seeks to provide in respect of any problem likely to arise in this context can be useful to arbitrators, judges, academics, and interested lawyers.

Air Transport and the European Union examines the emergence of the EU as a major actor in aviation. It investigates how the EU was able to develop a common policy despite the existence of an established sectoral regime and against the opposition of most European states and their 'flag carriers'.

Given the global nature of business today and the increasing diversity within the workforce of so many industries and organisations, a cross-cultural component in management education and training has become essential. This is the case for every type of business education, whether it be for aspiring graduates at the start of their careers or senior managers wishing to increase their effectiveness or employability in the international market. The 4th edition of Understanding Cross-Cultural Management has been adapted in line with the feedback from our many readers, and boasts new case study material based on recent research, as well as a stronger focus on Asian cultures, thereby providing more non-Western examples.

EBOOK: Management Control Systems, 2e

This meticulously researched book provides a practical commentary on, and analysis of, the harmonised system of Value Added Tax (VAT) in the European Union and each of its Member States. Written by a team of expert practitioners led by KPE Lasok QC, an authority on European law with extensive practical experience of VAT and Customs cases, this book is destined to become the reference work of choice on VAT for both practitioners and scholars.

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