

CITN FINANCIAL REPORTING

INTANGIBLE ASSETS

After-tax cost:

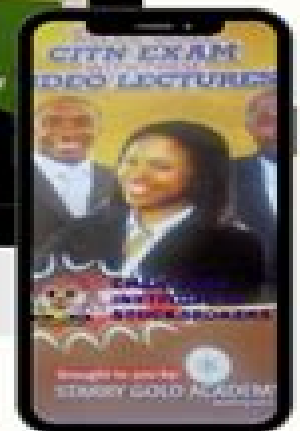
Tax deductible costs reduce taxable income and help save income tax. A cost net of its tax effect is known as after-tax cost. After-tax cost can be computed using the following formula:

$$\text{After-tax cost or after tax cash outflow} = (1 - \text{Tax rate}) \times \text{Tax deductible cash expense}$$

Example a:

A company wants to start a training program that will cost \$50,000. The training program is a tax deductible cost for the company. Compute after-tax cost of training program if tax rate of the company is 30%.

$$\begin{aligned} & \$50,000 \times (1 - 0.3) \\ & = 0.7 \times \$50,000 = \$35,000 \end{aligned}$$



Citn Study Guide

**University of Waterloo. Centre for the
New Oxford English Dictionary and
TextResearch. Annual Conference**

Citn Study Guide:

A Practical Guide to Skin Cancer Allison Hanlon, 2018-05-14 Skin cancer is the most common malignant neoplasm and with the increasing regularity of such tumors comes the need for a practical guide for medical professionals to reference for diagnosis management and treatment This book covers everything from the epidemiology of the skin cancer clinical presentation with clinical photographs diagrams of the most common anatomical locations to histological descriptions special stains tests for diagnosis and a treatment algorithm in chart form A Practical Guide to Skin Cancer offers brief and succinct chapters with pertinent references as well as high quality color photographs diagrams tables and charts Written for dermatologists dermatology residents and oncologists this book allows for the reader to quickly and easily obtain the information regarding a tumor s clinical presentation patient evaluation and treatment algorithms proving essential for every physician who encounters these tumors in their daily practice

Adult-study Guide ,1937 **Scouting** , Published by the Boy Scouts of America for all BSA registered adult volunteers and professionals Scouting magazine offers editorial content that is a mixture of information instruction and inspiration designed to strengthen readers abilities to better perform their leadership roles in Scouting and also to assist them as parents in strengthening families

Use of Mass Cytometry to Study Human Diseases involving the Immune System Helen Marie McGuire, Henrik Mei, Yvan Saeys, 2021-08-30 We acknowledge the initiation and support of this Research Topic by the International Union of Immunological Societies IUIS We hereby state publicly that the IUIS has had no editorial input in articles included in this Research Topic thus ensuring that all aspects of this Research Topic are evaluated objectively unbiased by any specific policy or opinion of the IUIS

Chemists' Guide to Effective Teaching Norbert J. Pienta, Melanie M. Cooper, Thomas J. Greenbowe, 2005 For courses in Methods of Teaching Chemistry Useful for new professors chemical educators or students learning to teach chemistry Intended for anyone who teaches chemistry or is learning to teach it this book examines applications of learning theories presenting actual techniques and practices that respected professors have used to implement and achieve their goals Each chapter is written by a chemist who has expertise in the area and who has experience in applying those ideas in their classrooms This book is a part of the Prentice Hall Series in Educational Innovation for Chemistry

Methods and Tools in User-Centred Design for Information Technology Margaret Galer, S. Harker, J. Ziegler, Mark Galer, 2016-07-29 This book is concerned with the development of human factors inputs to software design The aim is to create products which match the requirements and characteristics of users and which offer usable user interfaces The HUFIT project Human Factors in Information Technology was carried out within the European Strategic Programme for Research and Development in Information Technology ESPRIT with the objective of enhancing the quality of software design within the European Community The variety of activities undertaken to achieve this goal are reflected in this book It describes human factors knowledge and tools for integration in information technology supplier organisations

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