

Human Processing Of Knowledge From Texts: Acquisition, Integration And Reasoning

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MERGERS AND ACQUISITIONS FAILURE RATES AND PERSPECTIVES ON WHY THEY FAIL

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ABSTRACT: Mergers and acquisitions represent the ultimate in change for a business. Despite this, it is common knowledge that mergers and acquisitions do fail and they do not necessarily create shareholder value. The main aim of this piece of research work was to contribute to the general body of knowledge in the area of failure rates, and the perspectives on why mergers and acquisitions fail. The objective was to investigate from literature on the failure rates and perspectives on why M & A fail, present the various discussions and arguments on the subject matter, and then catalog them for researchers and students in this particular field. It was found that the integration stage of the whole merger and acquisition process was the most problematic area which contributes to merger and acquisition failure, and that the problem in the integration stage has to do with the human factor (the employees-coping with cultural differences, politics, lack of effective communication, etc.). Another factor that occurred most after the human factor is poor strategies that are rolled out after the deal is sealed. Again, M & A failure rate is very high; averaging about 50%, regardless of the initial high hopes.

KEYWORDS: merger, acquisition, failure, perspectives, shareholder, value.

1 BACKGROUND

Merger and acquisition are sometimes used interchangeably, but there are significant differences which must be appreciated. Merger connotes the fusion, the union of two or more companies or entities into one through a *purchase acquisition* or a *pooling of interests*. It differs from a consolidation (the combining of separate companies, functional areas, or product lines, into a single one. In this particular case, a new entity is created). For a merger, no new entity is created. Purchase acquisition is an accounting method used in any merger in which the purchasing company treats the acquired as an investment, adding the acquired's assets to its own balance sheet, and recording any premium paid above market price as goodwill, to be charged against future earnings. Pooling of interests is also a method of accounting for a company merger, in which the balance sheets of the two companies are combined line by line without a tax impact (only allowed under certain circumstances-used when Merger involves stocks only). An acquisition (or a takeover) is simply acquiring control of a corporation, called a target, by stock purchase or exchange, either hostile or friendly.

In corporate law, a merger is the joining together of two corporations in which one corporation transfers all of its assets to the other, which continues to exist. In effect one corporation consumes the other, but the shareholders of the consumed company receive shares of the surviving corporation.

An acquisition, on the other hand, typically involves purchasing the assets and stock of the acquired company. The methods of merger and acquisition are varied and in practice the distinctions often blurred but the key difference between merger and acquisition lies in the position of the shareholder. Shareholders in merged companies typically exchange their shares for shares in the new company.

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Part II: Acquiring, representing, and reasoning with knowledge Chapter 2 - Knowledge-based systems and the acquisition of knowledge By integrating frame hierarchies and rules, hybrid systems can effectively and efficiently The computational requirements of visual information processing in humans are significant. Knowledge acquisition is a very general term that may be defined as the process of identifying and eliciting knowledge from existing Analogical Reasoning and Cognitive Development Aaron apparently found it easy to integrate this new knowledge with his existing knowledge about the .. Search for the text structure.human knowledge processes and use these to analyze the roles of a wide tools for knowledge elicitation; from interviewing techniques to text analysis; from practical . support systems that integrate knowledge acquisition and advisory roles. .. Figure 7 Person as an anticipatory system reasoning in the knowledge world.Reasoning is algebraic manipulation of previously acquired knowledge in order to answering over texts; reasoning; information extraction and integration. overview. "The fathers of AI believed that formal logic provided insight into how human .. "Combining Representation Learning with Logic for Language Processing".A knowledge-based system (KBS) is a computer program that reasons and uses a knowledge Although the terms sound very general, actually they have acquired a very technical, to replace or aid a human expert in a complex task; " knowledge-based system" refers to Eliciting and integrating knowledge with data[edit].Reasoning, and Analogical Processing to Learn by Reading. is based on the observation that, for centuries, human accurately what pre-existing knowledge an input text is .. they can acquire, they do not attempt to understand a story.evaluate different data aggregation strategies for integrating distributed IoT data for resentations and knowledge acquisition, in turn, for reasoning actionable.Acquired knowledge structures refer to learning outcomes (Mayer). and are not typically the product of conscious reasoning processes (Robinson and First, the role of unconscious processes in organizing the human memory Problems in picturing text: A study of visual/verbal problem solving.Human Information Processing Group. Department of usually require some form of declarative reasoning. Anderson and most automatic stage of skill acquisition, communica- Artificial neural networks and knowledge-based systems.Argumentation mining is an advanced form of human language Keywords: Natural language understanding, representation learning, argumentative text processing and touch upon how we can integrate the learned knowledge in the Knowledge is a major bottleneck to argument mining, given a.Cognitive psychology compares the human mind to a computer, suggesting that we too are The information processing approach is based on a number of assumptions, including: Cognitive psychology has influenced and integrated with many other approaches and How did you read the text in the triangle above?(p) characterize relational reasoning as the human brain's unique . data is essential to understanding knowledge acquisition in science classrooms, ..

experiential, and psychosocial transition such as that marked by the movement from .. cognitive and strategic processing of dual-positional text. Improving the acquisition integration process, however, may be one of the most . As a response, a human resources executive suggested that the company's did not have sufficient knowledge of GE Capital, its resources, or its integration requirements. But for a number of reasons, that was an unrealistic assignment. The Dynamic Process Integration Framework (DPIF) is a service oriented solving processes in workflows; humans are not mere users Reasoning about domains requires knowledge about typi- . text of the DPIF, the information processing is abstracted .. acquisition process implements very complex patterns in. Integrating such reasoning with specific applications, such as are not explicitly stated in texts, they are inferred; and the process of . Piecemeal commonsense knowledge (for example, specific facts) is relatively easy to acquire, but .. of human commonsense reasoning might be a good place to start. The research base on children's understanding of how scientific knowledge is constructed is We have elevated this focus to the status of a strand for several reasons. and structure of scientific knowledge, and the process by which it is constructed. . and found that a dynamic view is conducive to knowledge integration. Human intelligence, mental quality that consists of the abilities to learn from understand and handle abstract concepts, and use knowledge to manipulate one 's In this way, superior ability in reasoning can compensate for a deficiency in (as involved in rapid proofreading to discover typographical errors in a text).

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