

1. Record Nr.	UNINA990003201070403321
Titolo	Soviet economic growth : conditions and perspectives / Abram Bergson editor
Pubbl/distr/stampa	Evanston ; Illinois; Row, : Peterson and Company, [1953]
Descrizione fisica	viii, 376 p. : ill. ; 24 cm
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2. Record Nr.	UNINA9910975018603321
Autore	Premchand A
Titolo	Effective Government Accounting / / A. Premchand
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 1995
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Edizione	[1st ed.]
Descrizione fisica	1 online resource (xii, 190 pages) : illustrations
Disciplina	350.72/31
Soggetti	Finance, Public - Accounting Accounting Banks and Banking Budgeting Money and Monetary Policy Public Finance Public Administration Public Sector Accounting and Audits National Budget Budget Systems Monetary Systems Standards Regimes Government and the Monetary System Payment Systems Banks Depository Institutions Micro Finance Institutions Mortgages Debt Debt Management Sovereign Debt Public finance accounting

Budgeting & financial management
 Banking
 Public finance & taxation
 Monetary economics
 Finance
 Fiscal accounting and reporting
 Budget planning and preparation
 Central government spending
 Currencies
 Public financial management (PFM)
 Money
 Commercial banks
 Financial institutions
 Finance, Public
 Budget
 Banks and banking
 Debts, Public
 United States

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Note generali	Description based upon print version of record.
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Nota di contenuto	<p> ""Contents""; ""Preface""; ""Introduction ""; ""Evolution""; ""Recent Changes ""; ""Objectives of Control""; ""Range of Process Controls""; ""From Fund Controls to Global Budgets""; ""From Cash Limits to Cash Management""; ""Policy Reviews""; ""Evaluation""; ""From Financial to Efficiency Audit""; ""Involvement of the Users""; ""Institutional Development ""; ""1 Payments Systems ""; ""Payment Stages ""; ""Release of Funds and Organizing Payments""; ""Commitment Stage""; ""Types of Payments Systems""; ""Method of Payment""; ""Security of Payments""; ""Relations with the Banking System"" </p> <p> ""Commercial Banking"" ""Financial Reporting""; ""Inter enterprise Arrears""; ""2 Morphology of Government Accounting""; ""Commercial and Government Accounting""; ""Single- and Double-Entry Bookkeeping""; ""Cash and Accrual""; ""Terms and Definitions""; ""Why Accrual Now?""; ""Budget and Accounts""; ""Dimensions of the Issue""; ""General Ledger System ""; ""Government Accounts and National Income Accounts""; ""Generational Accounts""; ""3 Cost Measurement, Accounting Standards, and Other Issues ""; ""Commercial Practices""; ""Government Approaches""; ""Relevance of Commercial Practices"" ""Capital Charge"" ""Foreign Aid Accounts""; ""Accounting Aspects of Privatization""; ""Accounting and Performance Indicators""; ""Other Issues""; ""Accounting Standards""; ""4 Liability Management""; ""Payables""; ""Other Funded Liabilities""; ""Contingent Liabilities""; ""Unfunded Liabilities""; ""Legislated Guarantees""; ""Liabilities from Legislative Changes""; ""Hidden Liabilities""; ""Termination of Contracts""; ""Environmental Liabilities""; ""Market Failure Liabilities""; ""Debt Management""; ""Developments""; ""Continuing Objectives""; ""Organization""; ""Role of Accounting 125"" </p>

""5 Architecture of Government Financial Information"" ""Importance of Financial Information""; ""Public and Private Sectors Compared""; ""Principles of Reporting""; ""Legitimacy""; ""Understandability""; ""Reliability""; ""Relevance""; ""Comparability""; ""Timeliness""; ""Consistency""; ""Usefulness""; ""Existing Information Systems""; ""Search for User Needs""; ""Information Pyramid""; ""Analytical Framework of Financial Reporting""; ""Purpose, Form, and Frequency""; ""Changes""; ""Departmental Report""; ""Annual Appropriation Accounts""; ""Users Within the Government"" ""Issues in Transforming Financial Information"" ""Design Issues""; ""Operational Issues""; ""6 Investing in Development: Implementation""; ""Design of Development""; ""Implementation Lessons and Dilemmas""; ""Political Support""; ""Integrated or Specific Reform""; ""Public Sector Reform or Financial Management Reform""; ""Imperatives of Technology or High-Tech Dependency""; """"Big Bang"" or Gradualism""; ""External Assistance or Internal Resources""; ""Operational Issues""; ""Steps Toward Improvement""; ""Bibliography""; ""Tables""; ""Diagrams""

Sommario/riassunto

This book, by A. Premchand, seeks to bridge fiscal economics and government accounting. It examines historical developments, ingredients of existing systems, features of accounting standards, and other issues that governments must address to perform their tasks economically and efficiently. Readers gain insights into institutional linkages and the role of electronic technology. Arguing that government accounting systems are too important to be left to accountants alone, the book presents an interdisciplinary approach that goes beyond adapting commercial accounting formats to governments.