1. Record Nr. UNINA9910309858903321 Autore Miranda Sarmento Joaquim Titolo Public Finance and National Accounts in the European Context / / by Joaquim Miranda Sarmento Pubbl/distr/stampa Cham:,: Springer International Publishing:,: Imprint: Springer,, 2018 **ISBN** 3-030-05174-9 Edizione [1st ed. 2018.] Descrizione fisica 1 online resource (XVII, 217 p. 14 illus., 9 illus. in color.) Collana Financial and Monetary Policy Studies, , 2197-1889; ; 47 Disciplina 336 336.4 Soggetti Finance, Public Macroeconomics Europe - Economic conditions Economic policy Business enterprises - Taxation Business tax - Law and legislation Law - Europe **Public Finance** Macroeconomics and Monetary Economics **European Economics Economic Policy Business Taxation and Tax Law** European Law Inglese Lingua di pubblicazione **Formato** Materiale a stampa Livello bibliografico Monografia Nota di contenuto The Stability and Growth Pact and the New "Flexibility" Rules --Reforming Europe and the Euro Zone -- The Fiscal Compact, the European Semester, and the Two-Pack and Six-Pack -- Macroeconomic Imbalance Procedure -- The National Accounts -- What Changes in the ESA 2010? Excessive Deficit Procedure -- The General Government Sector in the National Accounts -- The Different Fiscal Balances -- The Time of Recording of Operations -- Accounting for the Revenue in the

National Accounts -- Accounting of Expenditure in the National

Accounts -- Public Debt -- Specific Cases. .

Sommario/riassunto

This book offers an essential guide to Public Finance and National Accounts in the context of the European Union. Since the creation of the Eurozone, fiscal policy has been at the heart of economic (but also political/media) discussions in the EU. From the Stability and Growth Pact (1997) to the more recent Fiscal Treaty, EU and Eurozone, countries have been subject to various fiscal rules. The importance of these rules, and of the subsequent procedures that every Eurozone country has to adhere to, is unquestionable. The book provides the reader with an in-depth understanding of the complex EU rules concerning fiscal policy, breaking down the corresponding legal texts into simple and accessible language. It has a broad interdisciplinary appeal, and scholars and practitioners whose work involves these areas will find it of particular interest.