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| Altri autori (Persone)  | AuerbachAlan J<br>KotlikoffLaurence J<br>LeibfritzWilli   |
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| Nota di contenuto       | Front matter Contents Introduction 1 From Deficit Delusion to<br>the Fiscal Balance Rule: Looking for an Economically Meaningful Way to<br>Assess Fiscal Policy 2 The Methodology of Generational Accounting<br>3 Generational Accounting in General Equilibrium 4 An<br>International Comparison of Generational Accounts 5 Argentina's<br>Generational Accounts: Is the Convertibility Plan's Fiscal Policy<br>Sustainable? 6 Generational Accounting in Australia 7<br>Generational Accounts for Belgium 8 Generational Accounting in<br>Brazil 9 Canada: On the Road to Fiscal Balance 10 Public Debt,<br>Welfare Reforms, and Intergenerational Distribution of Tax Burdens in<br>Denmark 11 Generational Accounting for France 12 Unification<br>and Aging in Germany: Who Pays and When? 13 Generational<br>Accounts for Italy 14 Generational Accounts for the Netherlands<br>15 Generational Accounting in New Zealand 16 Generational<br>Accounting and Depletable Natural Resources: The Case of Norway<br>17 Generational Accounts in Sweden 18 Thailand's Generational<br>Accounts 19 Generational Accounting in Japan 20 Generational |

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|                    | Accounting in Portugal 21 Generational Accounts for the United<br>States: An Update Contributors Author Index Subject Index  |
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| Sommario/riassunto | The realities of mounting government debt, tax burdens, and an aging population raise serious concerns about the financial legacy confronting future generations. How great a fiscal burden will current policies leave to subsequent generations, and how might changes in those policies alter the intergenerational distribution of public welfare? Generational accounting has recently emerged as a robust new method of fiscal analysis and planning designed to assess the long-term sustainability of fiscal policy and to measure the extent of the financial load ultimately borne by present and future generations. A seminal contribution to public economics, generational accounting has already been adopted by 23 nations around the world. Combining the latest and most extensive country-by-country generational analyses with a comprehensive review of generational accounting's innovative methodology, these papers are a consummate resource for economists, political scientists, and policy makers concerned with fiscal health and responsibility. |