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Soggetti	Investment banking Securities Risk management Business enterprises—Finance Accounting Bookkeeping Management Macroeconomics Investments and Securities Risk Management Business Finance Accounting/Auditing Macroeconomics/Monetary Economics//Financial Economics
Lingua di pubblicazione	Inglese
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Nota di bibliografia	Includes bibliographical references and indexes.
Nota di contenuto	List of figures -- List of tables -- List of boxes -- Acknowledgements -- Notes on contributors -- Acronyms and abbreviations -- The institutional and legal framework -- Introduction -- The macroeconomic framework for managing public finances / Richard Hemming -- Public financial management requirements for effective implementation of fiscal rules / Ana Corbacho and Teresa Ter-Minassian -- The legal framework for public finances and budget systems / Ian Lienert -- Designing fiscal institutions: the political

economy of pfm reforms / Joachim Wehner and Paolo de Renzio -- Role, responsibilities, structure and evolution of central finance agencies / Richard Allen and Philipp Krause -- Role of the legislature in budget processes / Ian Lienert -- Assessing and comparing the quality of public financial management systems : theory, history and evidence / Paolo de Renzio -- The allocation of resources -- The coverage and classification of the budget / Daniel Tommasi -- Policy formulation and the budget process / Jack Diamond -- Medium-term expenditure frameworks -- Performance budgeting -- Fiscal federalism and intergovernmental financial relations -- Managing budget execution -- The budget execution process -- The role of procurement -- Public sector payroll management -- The treasury function and the treasury single account -- Internal control and internal audit -- Managing extra-budgetary funds -- Managing government revenue -- Tax design from a public financial management perspective -- Revenue forecasting -- Efficient revenue administration -- Customs administration -- User charging -- Managing nonrenewable resource revenues -- Managing foreign aid through country systems -- The development and use of public sector balance sheets -- Public investment management and public-private partnerships -- Managing fiscal risk -- Sovereign wealth funds -- Assessing a government's non-debt liabilities -- Debt and cash management -- Financial management and oversight of state owned enterprises -- Accounting, reporting and oversight of public finances -- Strengthening fiscal transparency -- Government accounting standards and policies -- Government financial reporting standards and practices -- Government financial management information systems -- External audit -- The role of independent fiscal agencies -- References -- Glossary -- Index.

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#### Sommario/riassunto

The International Handbook of Public Financial Management is a virtual encyclopedia of public financial management, written by topmost experts, many with a background in the IMF and World Bank. It provides the first comprehensive guide to the subject that has been published in more than ten years. The book is aimed at a broad audience of academics/students, government officials, development agencies and practitioners. It covers both bread-and-butter topics such as the macroeconomic and legal framework for budgeting, budget preparation and execution, procurement, accounting, reporting, audit and oversight, as well as specialist subjects such as government payroll systems, local government finance, fiscal transparency, the management of fiscal risks, sovereign wealth funds, the management of state-owned enterprises, and political economy aspects of budgeting. The book sets out numerous examples and case studies describing good practice in public financial management, and is highly relevant for use in both advanced and developing countries.

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