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Sommario/riassunto	The contributors to this work, all leading economists in their own right, are a few of the many colleagues, former students, and friends of Carl Shoup who have benefitted from his many years as a leading teacher

and scholar of public finance. They dedicate this book to their mentor on the occasion of his seventieth birthday, in recognition of his intellectual probity and wide influence on thinking about public finance throughout the last forty years. Matching the breadth of interest of Professor Shoup's life-long work in the field, this collection of essays covers the range of modern thinking on public finance from theoretical concepts such as public goods to eminently practical fiscal issues like value added tax. The traditional but still relevant fiscal issues--government accounting, international taxation, taxation in developing countries, metropolitan fiscal problems, income taxation, and tax structure--are discussed along with new concerns such as modern public expenditure theory and environmental theory. The book will be a useful addition to university and college libraries and will prove invaluable to public finance scholars and others interested in modern thinking on vital fiscal issues.

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