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Nota di contenuto	1: Market System and the Role of Government -- Part I: Budget Background -- 2: Elements of Taxation -- 3: Elements of Government Expenditures -- 4: An Overview of Government Revenues -- Part II: Budget Basics -- 5: Understanding the Budget Process -- 6: Budget Systems, Underlying Structures, and Characteristics -- 7: Capital Budgeting and Improvement Process -- 8: Evaluating Capital Projects for Budget Decisions -- Part III: Budget Tools -- 9: Capital Rationing and Budget Allocation -- 10: Elements of Budget Forecasting -- 11: Revenues, Expenditures, and Economic Base -- 12: Overview Critical Issues and Challenges.
Sommario/riassunto	"Dr. Khan has written a masterful budgeting book that allows even a novice to understand the economic, structural, and political aspects of the governmental budgetary process. Most importantly, he provides ample analytical tools – along with numerous examples – to help a student or practitioner make budget forecasts and prepare an operating or capital budget. This book will not only be a great benefit to students but also to those who prepare budgets for governments."

—Terry Patton, Robert Madera Distinguished Professor of Accounting, Midwestern State University, USA Budgeting is arguably the single most important function in government. Every year governments spend considerable sums on expenditure programs and activities, as well as time preparing and executing the budget. It is therefore crucial that anyone interested in a career in public administration has a fundamental grasp of these basics. This second edition textbook integrates theory and practice of public budgeting into a single volume. The first part introduces the background to budgeting, focusing especially on taxation, government expenditure and revenue. The second part focuses on budgeting basics, in particular operating and capital budget. The final part deals with budgeting tools, especially those related to capital rationing, budget forecasting, and analyzing government revenue and expenditure. Written in a concise and easy to understand manner, this book captures the multidimensional nature of public budgeting that both students and practitioners will find useful. This second edition has been fully revised and updated, as well as expanded to include new material and exercises. It will appeal to all those studying public administration, financial management and public budgeting. Aman Khan is Professor of Public Administration at Texas Tech University, USA. His research interests include public budgeting, financial management, cost and managerial accounting, and policy analysis.
