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Disciplina	382/17
Soggetti	Balance of payments Accounting Banks and Banking Exports and Imports Investments: Stocks Macroeconomics International Investment Long-term Capital Movements Current Account Adjustment Short-term Capital Movements Aggregate Factor Income Distribution Monetary Policy Public Administration Public Sector Accounting and Audits Finance International economics Banking Public finance accounting Foreign direct investment Income Financial account Reserve assets Fiscal accounting and reporting

National accounts	
Central banks	
Public financial management (PFM)	
Investments, Foreign	
Foreign exchange reserves	
International finance	
Finance, Public	
United States	
Lingua di pubblicazione	Inglese
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Note generali	Includes index.
Nota di contenuto	<p>""Contents""; ""Foreword""; ""Preface""; ""CONCEPTUAL FRAMEWORK""; ""I. Introduction""; ""Purposes of the Balance of Payments Manual""; ""Changes from the Fourth Edition""; ""Uses of Balance of Payments and International Investment Position Data""; ""Structure of the Manual""; ""II. Conceptual Framework of the Balance of Payments and International Investment Position""; ""Definitions""; ""Principles and Concepts""; ""Double-entry System""; ""Concepts of Economic Territory, Residence, and Center of Economic Interest""; ""Principles for Valuation and Time of Recording"" ""Concept and Types of Transactions""""Changes Other Than Transactions""; ""III. Balance of Payments and National Accounts""; ""Introduction""; ""Relationship Between the SNA and Principles Underlying the Balance of Payments""; ""Classification""; ""Integrated Economic Accounts""; ""IV. Resident Units of an Economy""; ""Concept and Definition of Residence""; ""Economic Territory of a Country""; ""Center of Economic Interest""; ""Resident Institutional Units""; ""Residence of Households and Individuals""; ""Residence of Enterprises""; ""Residence of Nonprofit Institutions"" ""General Government""""Regional Central Banks""; ""V. Valuation of Transactions and of Stocks of Assets and Liabilities""; ""Concept of Market Price""; ""Transactions and Market Price""; ""Valuing Transactions in the Absence of Market Price""; ""Market Price Equivalents""; ""Affiliated Enterprises""; ""Noncommercial Transactions""; ""Financial Items""; ""Valuation of Stocks of Assets and Liabilities""; ""VI. Time of Recording""; ""Principle of Timing""; ""Application to Goods""; ""Exceptions to the Change of Ownership Principle""; ""Applications to Other Transactions"" ""Other Timing Adjustments""""VII. Unit of Account and Conversion""; ""Unit of Account""; ""Conversion Principles and Practices""; ""Multiple Official Exchange Rates and Conversion""; ""Black or Parallel Market Rates""; ""STRUCTURE AND CLASSIFICATION""; ""VIII. Classification and Standard Components of the Balance of Payments""; ""Structure and Classification""; ""Standard Components""; ""Net Errors and Omissions""; ""Major Classifications""; ""Detailed Classifications""; ""Balance of Payments: Standard Components Table""; ""Selected Supplementary Information Table"" ""IX. Structure and Characteristics of the Current Account""""Characteristics and Classification""; ""Gross Recording, Valuation, and Time of Recording""; ""X. Goods""; ""Coverage and Principles"";</p>

""Definitions""; ""Change of Ownership""; ""Goods Classified Under Other Categories""; ""Special Types of Goods""; ""Time of Recording""; ""Valuation""; ""XI. Transportation""; ""Definition and Coverage""; ""Passenger Services""; ""Freight Services and Conventions for Recording""; ""Rentals of Transportation Equipment with Crew""; ""Supporting and Auxiliary Services""; ""XII. Travel""; ""Nature of Travel Services""

Sommario/riassunto

The fifth edition of Balance of Payments Manual, issued in 1993, presents revised and updated standards for concepts, definitions, classifications, and conventions for compilation of balance of payments and international investment position statistics that reflect the widespread changes that have taken place in international transactions since the fourth edition was published in 1977. As the international standard, the Manual serves as a guide for IMF member countries that regularly report balance of payments data to the IMF. The Manual contains significantly expanded and restructured coverage of financial flows and stocks and international transactions in services. Harmonization with the System of National Accounts and other IMF statistical systems is also greatly increased. See also companion volumes, the Balance of Payments Compilation Guide and the Balance of Payments Textbook.