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Soggetti	Contingent liabilities (Accounting) Liabilities (Accounting) Finance, Public - Accounting Risk management Accounting Actuarial Studies Budget planning and preparation Budget Systems Budget Budgeting & financial management Budgeting Contingent liabilities Finance, Public Financial reporting, financial statements Financial statements Fiscal policy Fiscal risks Insurance & actuarial studies Insurance Companies Insurance National Budget Public Administration

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Nota di contenuto	Contents; I. Introduction; II. Background; III. Mitigating Risks Associated with Contingent Liabilities; A. Frameworks for Dealing with Risks from Contingent Liabilities; B. When to take on Contingent Liabilities?; Boxes; 1. Market Failure and Terrorism Insurance; 2. When Are Guarantees Preferable to Other Forms of Support?; C. Strategies to Transfer Risk or Costs Related to Contingent Liabilities; Figures; 1. Typical Infrastructure PPP Project Risks and Hypothetical Allocation; 3. Estimating the Expected Cost and Market Value of Guarantees D. Other Safeguards against Risks Related to Contingent LiabilitiesIV. Managing Retained Risk from Contingent Liabilities; A. Instruments for Managing Low Impact Liabilities; B. Instruments for Managing High Impact Liabilities; Tables; 1. Contingency Funds to Meet Calls on Contingent Liabilities: Selected Examples; V. Disclosing Contingent Liabilities; 2. IPSAS: When to Recognize and Disclose Contingent Liabilities; 3. Accounting/Statistical Standards and Transparency Initiatives: What to Disclose; 4. Legislative Requirements to Disclose Fiscal Risks: Selected Country Examples VI. Institutional Arrangements for Managing Contingent Liability Risks5. Disclosing the Magnitude of Contingent Liabilities: Selected Country Examples; VII. Conclusion; 4. Institutional Arrangements for Managing PPP Risks; A1. Accounting Standards and Standard Setters; Annexes; I. Accounting/Statistical Standards and Contingent Liabilities; A1. Summary of the Main Requirements for Recognition and Disclosures of Contingent Liabilities; II. Measuring the Value of Contingent Liabilities; A1. The Swedish Debt Office Simulation Model; References
Sommario/riassunto	Contingent liabilities have gained prominence in the analysis of public finance. Indeed, history is full of episodes in which the financial position of the public sector is substantially altered-or its true nature uncovered-as a result of government bailouts of financial or nonfinancial entities, in both the private and the public sector. The paper discusses theoretical and practical issues raised by contingent liabilities, including the rationale for taking them on, how to safeguard against the fiscal risks associated with them, how to account and budget for them, and how to disclose them. Country experiences are used to illustrate ways these issues are addressed in practice and challenges faced. The paper also points to good practices related to the mitigation, management and disclosure of risks from contingent liabilities.

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Nota di contenuto	Cover -- Title Page -- Copyright -- Dedication -- Contents -- Preface -- Acknowledgments -- About the Author -- About the Companion Website -- Chapter 1 Some Basic Concepts -- 1.1 Introduction -- 1.2 Physical versus Statistical Sampling -- 1.3 Representative Measures -- 1.4 Strategies for Representative Sampling -- 1.5 Measurement Precision -- 1.6 Probability Concepts -- 1.6.1 The Relative Frequency Approach -- 1.6.2 The Classical Approach - Probability Based on Deductive Reasoning -- 1.6.3 Subjective Probability -- 1.6.4 Complement of a Probability -- 1.6.5 Mutually Exclusive Events -- 1.6.6 Independent Events -- 1.6.7 Events that Are Not Mutually Exclusive -- 1.6.8 Marginal and Conditional Probabilities -- 1.6.9 Testing for Independence -- 1.7 Permutations and Combinations -- 1.7.1 Permutations for Sampling without Replacement -- 1.7.2 Permutations for Sampling with Replacement -- 1.7.3 Combinations -- 1.8 Introduction to Frequency Distributions -- 1.8.1 The Binomial Distribution -- 1.8.2 The Normal Distribution -- 1.8.3 The Chi-Square Distribution -- 1.9 Confidence Intervals and Hypothesis Testing -- 1.10 Summary -- 1.11 Addendum: Glossary of Some Useful Excel Functions -- 1.12 Exercises -- References -- Chapter 2 Descriptive Statistics and Methods of Presenting Data -- 2.1 Introduction -- 2.2 Quantitative Descriptors of Data and Data Distributions -- 2.3 Displaying Data with Frequency Tables -- 2.4 Displaying Data with

Repeated-Measures ANOVA -- 7.2.8 Two-Way ANOVA with Unequal Sample Sizes -- 7.3 Nonparametric Two-Way ANOVA -- 7.3.1 Rank Tests -- 7.3.2 Repeated-Measures Nonparametric ANOVA - Friedman's Test -- 7.4 More Powerful Non-ANOVA Approaches: Linear Modeling -- 7.5 Summary -- 7.6 Exercises -- References -- Chapter 8 Correlation Analysis -- 8.1 Introduction -- 8.2 Simple Parametric Correlation Analysis -- 8.2.1 Testing the Correlation Coefficient for Significance.
8.2.2 Confidence Limits on the Correlation Coefficient -- 8.2.3 Power in Simple Correlation Analysis -- 8.2.4 Comparing Two Correlation Coefficients for Difference -- 8.2.5 Comparing More Than Two Correlation Coefficients for Difference -- 8.2.6 Multiple Pairwise Comparisons of Correlation Coefficients -- 8.3 Simple Nonparametric Correlation Analysis -- 8.3.1 Spearman Rank Correlation Coefficient -- 8.3.2 Testing Spearman's Rank Correlation Coefficient for Statistical Significance -- 8.3.3 Correction to Spearman's Rank Correlation Coefficient When There Are Tied Ranks -- 8.4 Multiple Correlation Analysis -- 8.4.1 Parametric Multiple Correlation -- 8.4.2 Nonparametric Multiple Correlation: Kendall's Coefficient of Concordance -- 8.5 Determining Causation -- 8.6 Summary -- 8.7 Exercises -- References -- Chapter 9 Regression Analysis -- 9.1 Introduction -- 9.2 Linear Regression -- 9.2.1 Simple Linear Regression -- 9.2.2 Nonconstant Variance - Transformations and Weighted Least Squares Regression -- 9.2.3 Multiple Linear Regression -- 9.2.4 Using Regression for Factorial ANOVA with Unequal Sample Sizes -- 9.2.5 Multiple Correlation Analysis Using Multiple Regression -- 9.2.6 Polynomial Regression -- 9.2.7 Interpreting Linear Regression Results -- 9.2.8 Linear Regression versus ANOVA -- 9.3 Logistic Regression -- 9.3.1 Odds and Odds Ratios -- 9.3.2 The Logit Transformation -- 9.3.3 The Likelihood Function -- 9.3.4 Logistic Regression in Excel -- 9.3.5 Likelihood Ratio Test for Significance of MLE Coefficients -- 9.3.6 Odds Ratio Confidence Limits in Multivariate Models -- 9.4 Poisson Regression -- 9.4.1 Poisson Regression Model -- 9.4.2 Poisson Regression in Excel -- 9.5 Regression with Excel Add-ons -- 9.6 Summary -- 9.7 Exercises -- References -- Chapter 10 Analysis of Covariance -- 10.1 Introduction -- 10.2 The Simple ANCOVA Model and Its Assumptions.
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Analysis -- 12.4 Sensitivity Analysis -- 12.4.1 One-at-a-Time (OAT) Analysis -- 12.4.2 Variance-Based Analysis -- 12.5 Further Reading on Uncertainty and Sensitivity Analysis -- 12.6 Monte Carlo Simulation -- 12.7 Monte Carlo Simulation in Excel -- 12.7.1 Generating Random Numbers in Excel -- 12.7.2 The Populated Spreadsheet Approach -- 12.7.3 Monte Carlo Simulation Using VBA Macros -- 12.8 Summary -- 12.9 Exercises -- References.
Chapter 13 Bayes' Theorem and Bayesian Decision Analysis.

Sommario/riassunto

Reviews and reinforces concepts and techniques typical of a first statistics course with additional techniques useful to the IH/EHS practitioner. Includes both parametric and non-parametric techniques described and illustrated in a worker health and environmental protection practice context Illustrated through numerous examples presented in the context of IH/EHS field practice and research, using the statistical analysis tools available in Excel® wherever possible Emphasizes the application of statistical tools to IH/EHS-type data in order to answer IH/EHS-relevant questions Includes an instructor's manual that follows in parallel with the textbook, including PowerPoints to help prepare lectures and answers in the text as for the Exercises section of each chapter.