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| 1. Record Nr. | UNISOBSOBE00063928 |
| Autore | Tocqueville, Alexis : de |
| Titolo | 3.2 / Alexis de Tocqueville |
| Pubbl/distr/stampa | Paris, : Gallimad, 1985 |
| ISBN | 2070704300 |
| Descrizione fisica | 767 p. ; 23 cm |
| Lingua di pubblicazione | Francese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
-
- | | |
|--------------------|---|
| 2. Record Nr. | UNINA9910969260803321 |
| Autore | Terkper Seth |
| Titolo | Accounting Challenges for Semi-Autonomous Revenue Agencies in Developing Countries / / Seth Terkper |
| Pubbl/distr/stampa | Washington, D.C. : , : International Monetary Fund, , 2008 |
| ISBN | 9786612840708
9781462332595
1462332595
9781452719825
1452719829
9781282840706
1282840703
9781451869767
1451869762 |
| Edizione | [1st ed.] |
| Descrizione fisica | 1 online resource (28 p.) |
| Collana | IMF Working Papers
IMF working paper ; ; WP/08/116 |
| Disciplina | 657.0218 |
| Soggetti | Accounting - Standards
Financial statements - Standards
Tax administration and procedure
Accounting
Accrual accounting
Budget planning and preparation
Budget Systems
Budget |

Budgeting & financial management
 Budgeting
 Finance, Public
 Financial reporting, financial statements
 Financial statements
 Fiscal accounting and reporting
 Income
 Macroeconomics
 National Budget
 Personal income
 Personal Income, Wealth, and Their Distributions
 Public Administration
 Public finance accounting
 Public Sector Accounting and Audits
 South Africa

Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Contents; I. Introduction; II. Institutional and Regulatory Framework; A. Nature of Semi-Autonomy; B. Potential Benefits in Keeping Separate SARA Records; Boxes; 1 South African Revenue Service (SARS) Accounting Requirements; C. Regulatory Framework; D. Basic Tax and Treasury Accounting Systems; Table; 1. Summary of records kept by tax agencies; E. Automated Accounting Systems; III. Nature of Tax Office Accounting; A. Nature of Tax Transactions; B. Meaning of Full Accrual Accounting; C. SARA Accounting Records; IV. Recording and Reporting Rules; 2. HMRC's Resource, Trust and Program Records A. Revenue TransactionsB. Operating Income Rules; 3. Some SARA Budget Issues; C. Operating Expense Rules; D. Investing and Financing Activities; E. Program Activities; 4. Some Key Fixed Asset (FA) Issues; V. SARA Reporting Obligations; A. Simple Cash Statements; B. Complex Financial Statements; C. Program Statements; D. Consolidated Financial Statements; VI. Conclusion; References
Sommario/riassunto	The paper discusses the improvements which a semi-autonomous revenue agency (SARA) must make to its records to meet fiscal and financial accounting obligations. SARAs are legal entities, such as a service or a department, which are required to prepare accrual records that may diverge from a treasury's cash accounting records. Their records reflect revenues generated; budget funds for generating the revenues; and material programs administered for other agencies. The accounting records and financial statements (income statement, balance sheet and cash flow statement) must conform to generally-accepted accounting principles (GAAPs) or standards such as the International Public Sector Accounting Standards (IPSAS) of the International Federation of Accountants (IFAC)-and to the treatment of operating, investment and financing activities in the Government Finance Statistics (GFS) Manual.