

1.	Record Nr.	UNIORUON00206485
	Autore	COOPER, Christopher
	Titolo	Conrad and the human dilemma / by Christopher Cooper
	Pubbl/distr/stampa	London, : Chatto & Windus, 1970
	Descrizione fisica	160 p. ; 23 cm.
	Disciplina	820.09
	Soggetti	CONRAD JOSEPH
	Lingua di pubblicazione	Inglese
	Formato	Materiale a stampa
	Livello bibliografico	Monografia
2.	Record Nr.	UNINA9910960604903321
	Autore	Irwin Timothy
	Titolo	Some Algebra of Fiscal Transparency : : How Accounting Devices Work and How to Reveal Them / / Timothy Irwin
	Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2012
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	Collana	IMF Working Papers IMF working paper ; ; WP/12/228
	Disciplina	332
	Soggetti	Accounting - Standards Finance, Public Budget deficits Accounting Accrual accounting Computer Programs: Other Currencies Data Collection and Data Estimation Methodology Econometrics & economic statistics Economic and financial statistics Finance Financial reporting, financial statements

Financial statements
 Fiscal accounting and reporting
 Government and the Monetary System
 Government finance statistics
 Monetary economics
 Monetary Systems
 Money and Monetary Policy
 Money
 National Budget, Deficit, and Debt: General
 Payment Systems
 Public Administration
 Public finance accounting
 Public financial management (PFM)
 Public Sector Accounting and Audits
 Regimes
 Standards
 Statistics
 United States

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Nota di contenuto	Cover; Contents; I. Introduction; II. One True Deficit; A. Deficit Devices; B. Debt; III. Multiple Deficits; Figures; 1. Sets of Assets and Liabilities Recognized in Different Accounting Systems; A. Accounting Systems and the Devices They Allow; B. Extended Fiscal Accounts; C. Fiscal Sustainability; Tables; 1. Summary Extended Accounts, Clean Surpluses; IV. Dirty Deficits; A. Components of Clean Surpluses; B. Devices Revisited; V. Conclusion; References
Sommario/riassunto	Accounting devices that artificially reduce the measured fiscal deficit can be analyzed as transactions involving unrecognized assets and liabilities. Different accounting systems recognize different sets of assets and liabilities and are thus vulnerable to different sets of devices. Some devices can be revealed by moving progressively from cash accounting to modified accrual accounting to full accrual accounting. Revealing all would require the publication of extended fiscal accounts in which all future cash flows give rise to assets or liabilities.