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Altri autori (Persone)	BuiterWillem CromptonJohn DetterDag SollJacob
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Nota di contenuto	PART 1. PURPOSE AND PROLOGUE -- Chapter 1. Owning and Owing -- Chapter 2. From Warfare to Welfare in Three Generations -- PART 2. ACCOUNTING FOR GOVERNMENT -- Chapter 3. Why Government Accounting Matters -- Chapter 4. What Does the Government Balance Sheet Look Like? -- Chapter 5. Why Accrual Accounting Matters -- Chapter 6. Accrual Accounting – How it Works in Practice -- Chapter 7. Central Banks and the Public Sector Balance Sheet -- Chapter 8. Looking to the Future: The Comprehensive Balance Sheet -- Chapter 9. Comparison of Public Sector Balance Sheets -- Chapter 10. Comparison of Comprehensive Balance Sheets -- Chapter 11. Review of Fiscal Rules

-- PART 3. MANAGING PUBLIC COMMERCIAL ASSETS AND LIABILITIES --  
Chapter 12. Finding, Understanding and Valuing Public Commercial Assets -- Chapter 13. The Asset Map: A Shortcut to Understanding Property Holdings Better -- Chapter 14. Institutionalising Asset Management -- Chapter 15. What Should Governments Do with Public Commercial Assets? -- Chapter 16. Managing Assets Better: The Role of Public Wealth Funds -- Chapter 17. Pensions and Other Liabilities: The Benefits of Disclosure and Management -- PART 4. PAST, PRESENT AND FUTURE -- Chapter 18. Balance Sheets, Culture and National Achievement in Europe 1560 - 1834 -- Chapter 19. How Accounting Can Save Democracy -- Chapter 20. Implementing Change.

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## Sommario/riassunto

This important book...is a call for sensible change. It should be answered. —Martin Wolf, Chief Economics Commentator, Financial Times

As individuals, we depend on the services that governments provide. Collectively, we look to them to tackle the big problems – from long-term climate and demographic change to short-term crises like pandemics or war. Funding this activity, and managing the required finances sustainably, is difficult – and getting more so. But governments don't provide – or use – basic financial information that every business is required to maintain. They ignore the value of public assets and most liabilities. This leads to inefficiency and bad decision-making and piles up problems for the future. Governments need to create balance sheets that properly reflect assets and liabilities, and to understand their future obligations and revenue prospects. Net Worth – both today and for the future – should be the measure of financial strength and success. Only if this information is put at the centre of government financial decision-making can the present challenges to public finances around the world be addressed effectively, and in a way that is fair to future generations. The good news is that there are ways to deal with these problems and make government finances more resilient and fairer to future generations. The facts, and the solutions, are non-partisan, and so is this book. Responsible leaders of any political persuasion need to understand the issues and the tools that can enable them to deliver policy within these constraints.

Ian Ball a principal architect of the New Zealand Government's financial management reforms, initiator of the International Public Sector Accounting Standards and CEO of the International Federation of Accountants. Willem Buiter former Chief Economist at Citigroup and EBRD, professor of economics at the LSE, Cambridge and Yale, and an original member of the Monetary Policy Committee of the Bank of England. John Crompton former investment banker with Morgan Stanley and HSBC in London, New York, and Hong Kong, as well as a Senior Corporate Finance Advisor at the HMT. Dag Detter Investment advisor to governments led the comprehensive restructuring of Sweden's national portfolio of commercial assets and author of 'The Public Wealth of Nations'. Jacob Soll Professor of Philosophy, History, and Accounting at the University of Southern California and the author of The Reckoning: Financial Accountability and the Rise and Fall of Nations.

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Autore	Bidaud, Françoise
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