

La Comptabilita C Nationale

Reports primarily in English, some in French or Spanish.

This book provides the latest empirical data on the three forms of resilience: informality, solidarities and unpaid care-work. It uncovers and quantifies these three forms of resilience that are generally invisible or ill recognised, whereas these play a major role in the livelihoods of poor and vulnerable populations. The book shows how the slow but constant unveiling of these forms over the past four decades has gradually changed our vision of progress and development and is impacting the norms and concepts that shape our vision of the economy and society. The book also emphasizes the role of informal economy through explaining the origins of the concept, its definitions and the methods of data collection and measurement. As such the book will be of interest to students, researchers and policy makers in population studies, economics, and international development.

Determining the burden of proof in tax law cases is usually what contributes most to the case’s outcome. Legal presumptions – those inferences that are laid down in the law rather than being the result of the court’s reasoning – play a critical role in such determinations. This very useful book uncovers the details of such presumptions which are shared among European tax law systems, thus revealing a remarkably clear path through the course of a tax law case in any Member State in the context of EU law. Referring to both legal theory and relevant case law, the author assesses whether and to what extent national legal presumptions may be deemed to be consistent with EU law, and when this is not the case, under which conditions they may be reconciled. The analysis unfolds along such avenues as the following: – the meaning of the concept of legal presumption as developed by legal theory and authoritative academic literature; – special considerations regarding presumptions in customs law, VAT, and direct taxation (harmonized and unharmonized); – how tax authorities use presumptions to simplify the assessment of tax and tackle tax avoidance or evasion, particularly in cross-border situations; – justifications asserted by the Member States in relation to restrictions on fundamental freedoms; and – standards of compatibility for national legal presumptions with EU law resulting from CJEU case law. With reference to national experience, using Italy and Belgium as specific examples, the analysis culminates in an elaboration of criteria for legal presumptions capable of meeting the test of compatibility with EU law. As an in-depth investigation of possible inconsistencies and conditions for the coexistence of EU and Member State tax law, this book will be welcomed by both taxation authority officials and taxpayer counsel. The understanding it imparts on the actual impact of EU law on the recourse to legal presumptions by national tax legislatures and the protection of European taxpayers is unsurpassed.

IMF Glossary

Statistical Yearbook of France

Commerce extérieur par zones géographiques. Série 1

Accounting in France

Economics

Table Analytique Du Compte Rendu Des Seances Par Le Moniteur

The Yearbook series is a result of collaborative efforts by major African regional organizations to set up a joint data collection mechanism of socioeconomic data on African countries, as well as the development of a harmonized database. It seeks to promote wider use of country data, reduce costs, significantly improve the availability and quality of the data, and lead to better monitoring of development initiatives on the continent. The data in this issue of the Yearbook are arranged generally for the years 2004-2012, or for the last eight years for which data are available. It is published in a single volume consisting of two parts: a set of summary tables followed by country profiles.

Considerable effort has been made over the last ten years by such institutions as the EU, OECD, UNO and the IASC towards the harmonisation of accounting standards. It is recognised though that uniformity and true compatibility of financial instruments cannot be achieved while accounting operates in individual national economic and legal environments. A knowledge of national accounting standards and practice continues to be indispensable for the analysis of financial statements. Transnational Accounting is a unique comparative study of accounting standards of fourteen major economic powers, plus the regimes of the IASC and EU. Each chapter is standardised for easy comparison and written by a recognised expert in his or her country. The Editor, The Late Dieter Ordelheide, was Professor of Business Economics at the Johann Wolfgang Goethe-Universität, Frankfurt am Main. This groundbreaking work enables the reader to develop a thorough practical understanding of national accounting practices and be fully at home with financial statements in an international context. Each volume includes a detailed reference matrix listing approximately 100 key accounting subjects and their treatment across all regulatory and accounting regimes.

Papers presented at a conference held at Hofstra University, Sept. 21-24, 1983.

La Comptabilité nationale, pour quoi faire?

Nouveaux aspects de la comptabilité nationale

Contemporary Issues in Accounting Regulation

Annuaire statistique

Two Hundred Years of Accounting Research

French Official Publications

In recent years, analysts, researchers and environmental policy makers have been faced with a serious shortage of empirical data on environmental phenomena. In fact, the information gathered by various organisations has not yet been systematically classified into a consistent system of accounts. This book presents the results of a joint research effort by the Fondazione Eni Enrico Mattei and Italy's Central Statistical Office (ISTAT) to design a system of accounts for natural and environmental resources. The resulting environmental accounts can be integrated with the existing system of national accounts, in order to estimate the so-called 'green GDP' or 'net national product' (NNP).

The recent financial crisis has sparked debates surrounding the nature and role of accounting in informing capital markets and regulatory bodies about the financial performance and position of a firm. These debates have drawn attention to the broader implications of accounting for the economy and society. Accounting and Business Economics brings together leading international scholars to examine the current state of accounting theory and its fundamental connection with the economics and finance of firms, viewing the business entity from not only accounting, but also national, economic, social, political, juridical, anthropological, and moral points of view.

L’impatto del diritto dell’Unione europea sugli Stati membri si concretizza, in misura determinante, tramite regole e principi dettati dalla Corte di giustizia e destinati a essere applicati dai giudici nazionali. Il buon funzionamento del complesso sistema derivante dall’interazione tra l’ordinamento dell’Unione e i singoli Stati membri presuppone, pertanto, un rapporto costruttivo tra la Corte di giustizia e le corti nazionali. Muovendo da tale premessa, il volume affronta le problematiche inerenti al ‘dialogo’ tra tutte le corti nazionali (di merito, supreme, costituzionali) e la Corte di giustizia. A tal fine sono stati chiamati a esprimersi, prima di tutto, gli stessi giudici che ne sono protagonisti: a questi ultimi è stato chiesto di illustrare, a partire dalla propria esperienza, le difficoltà di comunicazione, in senso ampio, riscontrate nel dialogo con la Corte di giustizia. Alla voce dei giudici si aggiunge, quindi, quella dei professori specializzati nel diritto comparato ed europeo.

Europe

International Bibliography of the Social Sciences B

Transnational Accounting

African Statistical Yearbook 2013

XXII Convegno Nazionale IGF - Acta Fracturae

Globalisation of Accounting Standards

This is the first and only book to offer a comprehensive survey of accounting research on a broad international scale for the last two centuries. Its main emphasis is on accounting research in the English, German, Italian, French and Spanish language areas; it also contains chapters dealing with research in Finland, the Netherlands, Scand

Contemporary Issues in Accounting Regulation looks at accounting regulation in a different way. The opening chapters explore the tension between the power of the state and the forces of the market, and other aspects of the political dimension to accounting regulation. The book also examines the process of setting accounting standards, standard setters in assessing the level of public support for an issue in the face of opposing positions taken by powerful interest groups. In addition, the book provides an introduction to the theoretical framework of accounting regulation, looking at choices between controversial accounting methods and at markets that are characterized by different beliefs. The final chapters of the book are concerned with creative accounting, deregulation of financial reporting by smaller companies, and the link between price regulation and accounting policy choices.

When originally published in 1994 this volume was the first international review of accounting theory to focus on the contributions of its leading thinkers. Very few attempts had been made, in the accounting literature, to assess the contribution of the theorists who have had such an important influence on the direction of research and practice. The studies in this volume provide a unique guide to the development of accounting theory and practice in regions as diverse as the USA, Japan and Europe.

National Legal Presumptions and European Tax Law

From Politics of Large Numbers to Target-Driven Policies

Accounting and Business Economics

Répertoire National Des Programmes Des Collèges Et Des Universités

Insights from National Traditions

Raccolta dei vari atti riguardanti l'amministrazione e la contabiliita generale dello Stato dal ... al ...

In this book, Jayne Godfrey and Keryn Chalmers explore the intricacies of the globalisation of accounting standards - arguably one of the most significant business developments of the wider globalisation process during the past two decades. They examine the key issues and implications of this harmonization of accounting standards from the perspectives of a diverse range of worldwide stakeholders. "Globalisation of Accounting Standards" shows that globalisation approaches differ significantly because countries seek to maintain varying degrees of sovereignty over their regulations. International differences in economic, political, legal, religious and social characteristics also affect globalisation approaches and, in turn, influence national accounting standard-setting agendas. The book explores why countries relinquish their existing national accounting standard-setting regimes to join the global movement. It also seeks to resolve questions such as: To what extent are national incentives altruistic, economic, political or social? Who are the winners and losers in the process? This authoritative book is thoroughly researched and expertly informed. Written by both academics and regulators, it tackles a critical and controversial issue in the globalisation movement. As such, it will be of great interest to a wide-ranging audience including: international, national, private and public sector standard-setters, economic regulators, accounting academics and political economists and strategists.

First published in 1969. Routledge is an imprint of Taylor & Francis, an informa company.

This seventh, revised edition of the IMF Glossary: English-French-Spanish contains approximately 4,000 records that are believed to be the most useful to translators dealing with IMF material. The main body of the Glossary consists of terms, phraseological units, and institutional titles covering areas such as macroeconomics, money and banking, public finance, taxation, balance of payments, statistics, accounting, and economic development. It contains terminology relating to the IMF's organization and operations, as well as from the Articles of Agreement, By-Laws, Rules and Regulations, and other major IMF publications. Since the Glossary is concept-based, synonyms are consolidated into one single entry. Cross- references refer to the main entry under which the various synonyms are listed ("see") and also draw the user's attention to terms that are related but not synonyms ("see also"). Currency units of countries and monetary unions, an IMF organizational chart in the three languages, and color-coded French and Spanish indexes are provided in appendices.

English-French-Spanish, Seventh edition

l'an ... de la République Française une et indivisible. 1801/02

Statistics of National Product and Expenditure

Informality, Solidarities and Carework

Concepts, Sources and Methods of the Canadian System of Environmental and Resource Accounts

Annuaire Statistique de La France 1982

Canadians, like people in many other countries, have come to understand that the capacities of their environment to supply materials and absorb wastes are finite.

This volume brings together a series of key articles concerning the major accounting jurisdictions within Europe. The articles cover the evolution of financial reporting in various countries and deal with features of their accounting environment which distinguish them from other jurisdictions. It is a unique collection of material which will be an essential aid for students and researchers in comparative international reporting.

In A History of National Accounting, Andre Vanoli focuses on the history of accounting in the second part of the 20th century. The book is about the relations between economic theories and the observation of the present and the past looked at from the viewpoint of economic measurement. Some parts of the book are especially devoted to the French experience in this field, but the point of view is deliberately universal. The publication is about; The birth of national accounting; The evolution of systems of accounts and accounting issues in the perspective of international harmonization; National accounts as a statistical synthesis; Concepts and their relations with economic theory; Uses and status of national accounting.

Comptabilité nationale

Twentieth Century Accounting Thinkers (RLE Accounting)

A History of National Accounting

Commerce Extérieur

Dimensions of Resilience in Developing Countries

National Judges and the Case Law of the Court of Justice of the European Union

L’édition 2005 de l’Etude économique consacrée périodiquement par l’OCDE à la zone euro offre un examen systématique des évolutions économiques, ainsi que des recommandations à l’intention des autorités. Cette édition est centrée sur la croissance économique et la résilience de la zone euro. Le premier chapitre présente les perspectives et les enjeux. Le deuxième est consacré à la politique monétaire et au taux de change, tandis que le troisième porte sur les questions budgétaires. Enfin, le quatrième chapitre traite des moyens de renforcer la croissance, à savoir l’amélioration du fonctionnement des marchés du travail, l’intégration des marchés de services, la promotion de l’innovation et la mise en œuvre de réformes structurelles.

Number 6 includes cumulative main and added entry index for the monographs listed in that year.

This book details how quantification can serve both as evidence and as an instrument of government, whether when dealing with statistics on employment, occupational health and economic governance, or when developing public management or target-driven policies. In the process, it presents a thought-provoking homage to Alain Desrosières, who pioneered ways to study large numbers and the politics underlying them. It opens with a summary of Desrosières’s contributions to the field in which several generations of researchers detail how this statistician and historian profoundly influenced them. This tribute, based on personal testimonies, bears witness to the vitality of the school of thought and analytical framework Desrosières initiated. Next, a collection of essays explores the statistical argument in the neoliberal era, examining issues such as counting the homeless in Europe, measuring the performance of public services, and quantifying the effects of public action on the unemployed in France. The third part details the uses of quantification. It reveals that although statistics are frequently used to the advantage of those in power, they can also play a vital role in challenging and resisting both the conventions underlying the measurements as well as the measurements themselves.Featuring the work of economists, historians, political scientists, sociologists, and statisticians, this title provides readers with a thoughtful look at an influential figure in the history of statistics. It also shows how statistics are used to direct public policy, the degree of conflict that is possible in their production, and the disputes that can develop around their uses.

Political economy of environment. Problems of method

How IAS and national accounting standards influence ERP integrated administrative systems

Historical Essays

National Accounts and Development Planning in Low-income Countries

The Policy Consequences of John Maynard Keynes

Comptabilite Nationale Et Planification Du Developpement Economique Dans Les Pays a Faible Revenu. Study Session, Paris, November 1972

This Manual provides guidance to compilers of national accounts on the concepts, data sources, and compilation methods required for development of a system of quarterly national accounts. More and more countries are recognizing that quarterly national accounts are an essential tool for management and analysis of their economy. The Manual is intended particularly for compilers who already have a knowledge of annual national accounting concepts and methods, and provides techniques for the development of a consistent time series of annual and quarterly accounts. It serves as a complement to the System of National Accounts 1993, which has only a limited discussion of quarterly accounts, and will also prove useful as a tool for sophisticated users of quarterly national accounts.

Cross-border Insolvency : National and Comparative Studies : Reports Delivered at the XIII International Congress of Comparative Law, Montreal, 1990

National Accounts and the Environment

Accessions List, Eastern Africa

The Social Sciences of Quantification

Quarterly National Accounts Manual

Concepts, Data Sources, and Compilation