

PUBLIC FINANCE AND THE PRICE SYSTEM

4TH
EDITION



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Parthasarathi Shome



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Public Economics M

Govinda Rao, Mihir Rakshit, 2011-01-06 This is a commemorative volume on Dr Amaresh Bagchi one of the greatest economic policy reformers of India revered as the father of fiscal federalism in the country The collection comprises original contributions by eminent scholars who were also close friends and associates of Dr Bagchi Besides dealing with various important aspects of the subject of public economics and Dr Bagchi's work both theoretical and applied they also add a personal touch to compilation The reminiscences reveal Dr Bagchi the man as well as Dr Bagchi the scholar Financial Modernization and Regulation Robert A. Eisenbeis, Frederick T. Furlong, Simon Kwan, 2013-11-27 Financial systems around the world are undergoing a process of modernization due to many different forces Advances in information technology product and market innovations and recent regional financial crises have contributed to this movement As a result evolution in the financial sector is leading to larger more complex financial organizations that render inadequate the supervisory and regulatory structures currently in place While some changes in regulatory policies have already occurred the adaptation of supervisory oversight and regulation in the face of these new developments is expected to continue for many years to come This book collects papers originally presented in September 1998 at the Financial Modernization and Regulation Conference co sponsored by the Federal Reserve Banks of Atlanta and San Francisco Revised before publication the papers seek to identify the reasons for changes in the financial services sector and the implications these changes pose for financial supervision and regulation Taken together the papers offer valuable insights on 1 the forces behind financial modernization 2 the implications financial modernization poses for corporate structure market discipline and financial regulation 3 how to price deposit insurance accurately to reflect banks risk taking and 4 balancing private versus public interests and managing potentially conflicting public policy goals **Taxation History, Theory, Law and Administration** Parthasarathi Shome, 2021-04-09 Tax practitioners are unfamiliar with tax theory Tax economists remain unfamiliar with tax law and tax administration Most textbooks relate mainly to the US UK or European experiences Students in emerging economies remain unfamiliar with their own taxation history This textbook fills those gaps It covers the concept of taxes in regards to their rationale principles design and common errors It addresses distortions in consumer choices and production decisions caused by tax and redressals The main principles of taxation efficiency equity stabilization revenue productivity administrative feasibility international neutrality are presented and discussed The efficiency principle requires the minimisation of distortions in the market caused by tax Equity in taxation is another principle that is maintained through progressivity in the tax structure Similarly other principles have their own ramifications that are also addressed A country's constitutional specification of tax assignment to different levels of government central state municipal are elaborated The UK is more centralised than the US and India India has amended its constitution to introduce a goods and services tax GST covering both central and state governments Drafting of tax law is crucial for clarity and this aspect is addressed Furthermore the author illustrates different types of taxes such as individual income tax corporate income tax wealth tax retail sales value added

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