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Bulletin for International Fiscal Documentation International Bureau 1995 International Tax Summaries ,1995 The Welfare State, Public Investment, and Growth Hirofumi Shibata, Toshihiro of Fiscal Documentation, 1998 Ihori, 2012-12-06 This book presents fifteen papers selected from the papers read at the 53rd Congress of the International Institute of Public Finance held at Kyoto Japan in August 1997 Although organized under the general title of Public Finance and Public Investment the Congress covered a wide range of topics in Public Finance One of the highlights of the Congress was a historic and brilliant debate between two of the greatest living authorities in the area of public finance Professors James M Buchanan and Richard A Musgrave on the nature of the welfare state and its future Part I of this book is concerned with this debate and its empirical counterpart James M Buchanan Chapter 1 warns that the welfare state will be unsustainable unless it preserves generality or at least quasi generality in welfare programs The introduction of overt discrimination in welfare programs through means testing and targeting can only diminish public support He argues that a political version of the tragedy of commons will emerge if and when identifiable interest groups recognize the prospects of particularized gains as promised by discriminatory tax or transfer payments Faced with mounting pressure from entitlement like claims of special interest groups against public revenues on one hand and equally strong pressure against further tax burdens on the other political leaders are attracted to solutions that single out the most vulnerable targets Distributional disagreement among classes will then become a major source of political discourse and an impetus for class conflict Pula 1995 International Tax Summaries Coopers & Lybrand International Tax Network, 1995-03-02 Provides the ,1994 most up to date information available on the tax systems of 119 countries Organized to make it easy to assess each system s impact on investment and planning decisions this indispensable resource covers income taxes on corporations individuals and nonresidents A special section details the best way for foreign investors to direct their investment in other countries Sample corporate tax computations illustrate how to calculate income taxes Research Methods David Crowther, Geoff Lancaster, 2012-05-23 This is the ideal companion for those needing guidance when carrying out a research project in a management or a business related subject The text is succinct and concise written with modular courses in mind for the reader to guickly gain an overall perspective of the fundamental areas and identify the key points that need to be addressed This clear and practical book also covers the requirements of more general areas of business research and consultancy New to this edition is a chapter devoted to the analysis of qualitative data an area many students find they want to focus on A new accompanying student website also gives practical guidance on some of the problems students face assistance with writing a research proposal the structure of a dissertation collecting data how much is enough citing references links to other resources Dissertations and projects form an integral part of many MBA and degree programmes and this text is invaluable when tackling this area for the first time The authors approach the research task in a step by step manner covering areas

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