



La bonne gouvernance financière

By Mouldi Ayari

Editions Universitaires Europeennes EUE Nov 2016, 2016. Taschenbuch. Condition: Neu. Neuware - Cette étude permet de s'interroger sur l'efficacité des politiques budgétaires, et par là même, des politiques publiques et de la qualité des services et produits fournis par l'administration. On doit ici souligner que les insuffisances dont souffrent les finances publiques, qui ont conduit à soulever la question de leur légitimité, proviennent essentiellement des carences qui caractérisent le droit budgétaire et comptable classique qui n'accorde pas vraiment d'importance à l'évaluation financière des objectifs d'intérêt général poursuivis par la puissance publique. En effet, ce cadre juridique a été toujours jugé trop rigide pour permettre aux gestionnaires de décider de l'utilité des dépenses en fonction des priorités et des coûts qu'elles génèrent et ainsi de cibler leurs interventions. Le raisonnement qui préside à leurs choix reste en effet le suivant : 'il y a des dépenses, il faut les couvrir' (Gaston Jèze). 160 pp. Französisch.

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