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ISTITZIONI DI SCIENZA DELLE FINANZA

Studi medievali

Expertise et valeur des choses au Moyen Âge. II

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Un consulat et ses finances. Millau (1187-1461)
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PATRICK CARLEE

ISTITZIONI DI SCIENZA DELLE FINANZA
Cambridge University Press
Charles I of Anjou (1225-85), brother of St Louis, was one of the most controversial figures of thirteenth-century Europe. A royal adventurer, who carved out a huge Mediterranean power block, as ruler of Provence, Jerusalem and the kingdom of

Naples as well as Anjou, he changed for good the political configuration of the Mediterranean world - even though his ambitions were fatally undermined by the revolt of the Sicilian Vespers. Jean Dunbabin's study - the first in English for 40 years - reassesses Charles's extraordinary career, his pivotal role in the crusades and in military reform, trading, diplomacy, learning and the arts, and finds a more remarkable figure than the ruthless thug of conventional historiography.

Studi medievali Ecole Française de Rome
À partir d'une documentation financière riche et variée conservée aux archives municipales de Millau, Florent Garnier s'est intéressé en particulier à l'exceptionnelle série de comptes des consuls boursiers du XIIIe au XVe siècle. Ces registres sont de première importance pour connaître de la vie du consulat de Millau, de ses habitants et, plus largement, du Rouergue et du royaume pendant la guerre de Cent Ans. L'auteur met en lumière la genèse de l'administration

financière millavoise, l'élaboration de règles comptables et fiscales puis leur mise en œuvre par le consulat pour collecter et gérer des ressources permanentes nécessaires au financement de ses dépenses. Florent Garnier s'est également livré à une étude prosopographique des gens des finances de cette ville médiévale. Activité exceptionnelle pour certains, placement pour d'autres, étape enfin vers les charges de consul, la gestion de l'argent urbain attire des personnes d'horizons divers. Certains trésoriers de la ville, comptables particuliers ou fermiers de l'impôt, apparaissent comme de véritables « professionnels » des finances. Dépense pour les uns, source de revenu pour d'autres, le prélèvement fiscal est également un enjeu qui s'offre aux différents acteurs de la vie municipale. Il l'est tout autant dans les relations nouées par la communauté urbaine avec le prince. Cette étude qui dépasse la simple monographie s'inscrit dans les récentes recherches menées dans le cadre de l'Occident méditerranéen. « Au fil de cette recherche profondément novatrice, Florent Garnier s'est imposé comme

l'artisan éclairé d'une méthode, l'observateur minutieux d'un milieu et le décrypteur ingénieux d'un système » Albert Rigaudière. Expertise et valeur des choses au Moyen Âge. II Oxford Studies in Byzantium Beginning in the twelfth century, taxation increasingly became an essential component of medieval society in most parts of Europe. The state-building process and relations between princes and their subject cities or between citizens and their rulers were deeply shaped by fiscal practices. Although medieval taxation has produced many publications over the past decades there remains no synthesis of this important subject. This volume provides a comprehensive overview on a European scale and suggests new paths of inquiry. It examines the fiscal systems and practices of medieval Europe, including essential themes such as medieval fiscal theory and the power to tax; royal and urban taxation; and Church taxation. It goes on to survey the entire European continent, as well as including comparative chapters on the non-European medieval world, exploring questions on how taxation developed and functioned; what kinds of problems

authorities encountered assessing their fiscal power; and the circulation of fiscal cultures and practices across cities and kingdoms. The book also provides a glossary of the most important types of medieval taxes, giving an essential definition of key terms cited in the chapters. The Routledge Handbook of Public Taxation in Medieval Europe will appeal to a large audience, from seasoned scholars who need a comprehensive synthesis, to students and younger scholars in search of an overview of this critical subject.

A Companion to Ancient Greek Government Duke University Press Books Disasters and History offers the first comprehensive historical overview of hazards and disasters. Drawing on a range of case studies, including the Black Death, the Lisbon earthquake of 1755 and the Fukushima disaster, the authors examine how societies dealt with shocks and hazards and their potentially disastrous outcomes. They reveal the ways in which the consequences and outcomes of these disasters varied widely not only between societies but also within the same societies according to social groups,

ethnicity and gender. They also demonstrate how studying past disasters, including earthquakes, droughts, floods and epidemics, can provide a lens through which to understand the social, economic and political functioning of past societies and reveal features of a society which may otherwise remain hidden from view. This title is also available as Open Access on Cambridge Core.

Arabic Administration in Norman Sicily
Firenze University Press

In the late eleventh century, Sicily - originally part of the Islamic world - was captured by Norman, French and Italian adventurers, led by Roger de Hauteville. For the next 150 years, Roger and his descendants ruled the island and its predominantly Arabic-speaking Muslim population. Jeremy Johns' 2002 book represents a comprehensive account of the Arabic administration of Norman Sicily. While it has generally been assumed that the Normans simply inherited their Arabic administration from the Muslim governors of the island, the author uses the unique Sicilian Arabic documents to demonstrate that the Norman kings restructured their administration on the model of the

contemporary administration of Fatimid Egypt. Controversially, he also suggests that, in doing so, their intention was not administrative efficiency but the projection of their royal image. This is a compelling and accessible account of the Norman rulers and how they related to their counterparts in the Muslim Mediterranean. [The Routledge Handbook of Public Taxation in Medieval Europe](#) Firenze University Press

La cuve d'un teinturier florentin de la fin du Moyen Âge pouvait absorber quotidiennement du kermès d'Espagne et de Corinthe, de l'alun de Phocée ou des mines de Kütahya, de la garance de Flandre, du brésil dont Marco Polo nous a appris qu'il était importé en Europe depuis Sumatra ou encore de l'orseille récoltée sur les falaises côtières de Majorque ou des Canaries, etc. et constituer ainsi, d'une certaine manière, le point de convergence du plus vaste réseau marchand formé avant l'ère des grandes découvertes. Traitant de la teinture du point de vue technique et productif, des teinturiers du point de vue du travail et de leur place dans la société, de la production des colorants et des mordants de teinture,

ainsi que du commerce des matières tinctoriales, ce livre jette un regard neuf et en grande partie inédit sur un thème, souvent sous-estimé, mais pourtant essentiel pour comprendre les grandes orientations de l'histoire économique des époques préindustrielles.

[Emporia](#) EGEA spa

1. Asymmetric Information and the Roman Economy: Introduction -- 2. Economics and Information: Asymmetries, Uncertainties and Risks -- Part 1: Information Management -- 3. Managing Economic Public Information in Rome: the Aerarium as Central Archive of the Roman Republic - - 4. Managing Uncertainty and Asymmetric Information in Roman Auctions -- Part 2: The Real Estate and Land Property Market -- 5. Asymmetric Information, ager publicus and the Roman Land Market in the Second Century BC -- 6. Domum pestilentem vendo: Real Estate Market and Information Asymmetry in the Roman World -- 7. Marriage and Asymmetric Information on the Real Estate Market in Roman Egypt -- Part 3: The Labour Market -- 8. Information Asymmetry and the Roman Labour Market -- 9. Asymmetric information and adverse selection in the

Roman slave market: the limits of legal remedy -- Part 4: Trade and Financial Markets -- 10. Information Landscapes and Economic Practice in the Roman World -- 11. Roman Professional collegia and Economic Control. A Monopoly of Information? -- 12. A case of Arbitrage in a Worldwide Trade: Roman Coins in India -- 13. Information Governance in Roman Finance -- 14. Conclusions.

Studi in Memoria Di Federigo Melis London : Macmillan ; New York : St. Martin's Press

Via military conquest, Catholic evangelization, and intercultural engagement and struggle, a vast array of knowledge circulated through the Spanish viceroyalties in Mexico and the Andes. This collection highlights the critical role that indigenous intellectuals played in this cultural ferment. Scholars of history, anthropology, literature, and art history reveal new facets of the colonial experience by emphasizing the wide range of indigenous individuals who used knowledge to subvert, undermine, critique, and sometimes enhance colonial power. Seeking to understand the political, social, and cultural impact of indigenous intellectuals, the contributors examine

both ideological and practical forms of knowledge. Their understanding of "intellectual" encompasses the creators of written texts and visual representations, functionaries and bureaucrats who interacted with colonial agents and institutions, and organic intellectuals.

Contributors. Elizabeth Hill Boone, Kathryn Burns, John Charles, Alan Durston, María Elena Martínez, Tristan Platt, Gabriela Ramos, Susan Schroeder, John F. Schwaller, Camilla Townsend, Eleanor Wake, Yanna Yannakakis

Tax Law Design and Drafting, Volume 1 John Wiley & Sons

La 4eme de couv. indique : Qu'est-ce que le travail et comment s'organise-t-il dans une ville à la fin du Moyen Age ? Ce sont les principales questions auxquelles l'ouvrage tente de répondre. Grâce à une documentation riche, en particulier neuf recensements fiscaux du XVe siècle (les « estimi »), et une population comptant environ 10 000 habitants, Trévis, qui fait partie du domaine de Terre Ferme de Venise, est un véritable laboratoire pour l'étude du travail. Les positions hiérarchiques, les rôles de chacun selon sa place à l'intérieur des familles,

l'organisation spatiale de la production et le fonctionnement des protections sociales, voire d'une « sécurité sociale urbaine », sont successivement examinés. Enfin, la place de Trévis et du Trévisan dans les échanges régionaux et internationaux est analysée. Les soixante-dix années couvertes par l'étude offrent la possibilité de mettre à jour des parcours individuels et familiaux des plus importantes familles et des populations anonymes de la ville. Les trajectoires ainsi reconstruites démontrent une nouvelle fois que le travail est une affaire de famille et permettent aussi de faire l'histoire de l'autre face du travail : celle des mobilités sociales. Le fonctionnement d'une économie urbaine est ainsi mis en évidence.

SCAD Bulletin Viella Libreria Editrice

This volume provides a synthetic study of the political, social, and economic processes which formed early Islamic Egypt. Looking at a corpus of previously unknown Arabic papyrus letters, Sijpesteijn examines the reasons for the success of the early Arab conquests and the transition from the pre-Islamic Byzantine system to an Arab/Muslim state.

Disuguaglianza economica nelle società preindustriali: cause ed effetti / Economic inequality in pre-industrial societies: causes and effect Comité pour l'Histoire économique et financière

Ce volume, issu d'une réflexion collective menée par une équipe scientifique principalement franco-espagnole, est consacré à la question des savoirs experts et des techniques de l'expertise en matière économique au Moyen Âge. Les promoteurs ont privilégié deux approches, sociale et institutionnelle d'une part, culturelle et technique de l'autre. Certains personnages sont détenteurs d'un savoir particulier qui les met en situation de pouvoir dire ce que valent les choses. Tous ont une histoire : ils appartiennent à des institutions, ont des expériences professionnelles et des parcours qui construisent et consolident les compétences et les savoir-faire qui fondent leur expertise. Ils laissent des traces écrites, souvent difficiles à retrouver mais entretiennent toutefois avec l'écriture un rapport constant. Les apports de leur enquête doivent en effet être formalisés et ils trouvent leur place dans des textes souvent élaborés. Les

experts effectuent un travail technique qui suppose à la fois des gestes et des procédures qui permettent d'estimer et de mesurer ainsi qu'une inscription dans un document qui rend compte et fasse preuve.

Ricerche sulla successione testamentaria nei Responsa di

Cervidio Scevola Viella Libreria Editrice
Le tasse rappresentano senza dubbio uno dei principali temi del dibattito pubblico, oggi come in passato. E generalmente il fisco è percepito come il volto rapace e ingiusto di uno Stato avido, quanto incapace di operare con efficienza: le critiche – se non addirittura l'avversione – alla fiscalità statale rappresentano innegabilmente uno degli elementi che accomunano ampi settori dell'opinione pubblica e degli elettorati dei paesi occidentali. Il presente volume, frutto del lavoro di diversi autori, cerca di analizzare la genesi e lo sviluppo di idee e discorsi elaborati nell'Europa cattolica, fra XIV e XIX secolo, al fine di legittimare la tassazione, tanto nei confronti dei laici quanto degli ecclesiastici. Nei secoli passati, infatti, giuristi e teologi furono coloro che forgiarono quell'insieme di idee

e concetti fondati sulla giustizia e sulla liceità morale dell'imposizione fiscale (e dell'immunità per la Chiesa) che ancora oggi hanno ampia circolazione nell'immaginario collettivo e nell'opinione pubblica.

Disasters and History Casa de Velázquez

This comprehensive volume details the variety of constitutions and types of governing bodies in the ancient Greek world. A collection of original scholarship on ancient Greek governing structures and institutions Explores the multiple manifestations of state action throughout the Greek world Discusses the evolution of government from the Archaic Age to the Hellenistic period, ancient typologies of government, its various branches, principles and procedures and realms of governance Creates a unique synthesis on the spatial and memorial connotations of government by combining the latest institutional research with more recent trends in cultural scholarship
Comuni e signorie Taylor & Francis
The first uses of the term *frontiere* in thirteenth-fourteenth-century French were military, referring to the first line of troops

in a battle. In architecture it meant the front of a building, and at the end of the fourteenth century it was first used as a geographical term, in Spain specifically about the divide between the Christians and the Muslims. More than obstacles, medieval frontiers - whether geographical, political, military, intellectual or artistic - seem to have been bridges and points of contact. Frontiers was the theme of the Third European Congress of Medieval Studies organised by the FIDEM in Jyväskylä, Finland, in 2003. True to the nature of the FIDEM, it was highly interdisciplinary, bringing together scholars from all over the world, addressing problems ranging from Byzantine administration to Icelandic vernacular scribal culture, during a week of extraordinary intellectual excitement. This volume brings together forty-four contributions by specialists of history, history of ideas, medieval philosophy, philology, linguistics, literature as well as manuscript and archival studies. *Entscheidungen des schweizerischen Bundesgerichts* Giuffrè Editore Edited by Victor Thuronyi, this book offers an introduction to a broad range of issues

in comparative tax law and is based on comparative discussion of the tax laws of developed countries. It presents practical models and guidelines for drafting tax legislation that can be used by officials of developing and transition countries. Volume I covers general issues, some special topics, and major taxes other than income tax. **Studi senesi** Cambridge University Press In contrasto coi dibattiti del passato, che si dedicavano prevalentemente alla disparità di redditi e ai connessi elementi di ingiustizia, il recente interesse per la disuguaglianza economica si concentra attorno agli effetti sulla crescita economica e lo sviluppo sociale. Le intuizioni storiografiche sono un elemento importante di questi recenti dibattiti: un approccio storico che contestualizzi la disuguaglianza con riferimento alle relazioni sociali, alle istituzioni, all'accesso al potere e alla sua legittimazione culturale, può facilitare la comprensione dei meccanismi che portano alla disuguaglianza e ai suoi effetti. L'Italia alla fine del Medioevo Cambridge University Press Il volume illustra la definizione di stabile

organizzazione ai fini delle imposte sui redditi, con particolare riguardo alla normativa interna e ai paradigmi internazionali di maggiore diffusione, i Modelli di Convenzione OCSE ed ONU e analizza le ragioni economiche originarie e quelle evolutive poste a fondamento dell'istituto, ripercorrendone gli sviluppi storici, dalle origini fino ai giorni nostri. L'esame si focalizza sui testi normativi e sulla loro esegesi e mette a confronto le diverse correnti interpretative e la giurisprudenza prevalente, soffermandosi sulle criticità più evidenti e sui possibili scenari futuri della materia. Particolare attenzione è dedicata alla norma interna e alla sua peculiarità, dettagliatamente esaminata negli aspetti più problematici. Date le sempre più emergenti e frequenti esigenze della pratica legale e tributaria, il testo si presta sia all'approfondimento che alla consultazione professionale. *Rapporto presentato all'Assemblea costituente* Brepols Publishers This volume stems from a conference organised in November 2018 at the University of Bucharest in the frame of the European Research Council project CASTELLANY ACCOUNTS, "Record-keeping,

fiscal reform, and the rise of institutional accountability in late-medieval Savoy: A source-oriented approach". Both the conference and the volume have received funding from the European Research Council (ERC) under the European Union's Horizon2020 research and innovation programme (grant agreement No. 638436). The volume traces the momentous transformation of institutions and administration under the impact of accounting records and procedures, c. 1250-1500. The focus on the materiality and organising logic of a range of accounts is complemented by close attention to the

socio-political contexts in which they functioned and the agency of central and local officials.

Fiscalità e religione nell'Europa cattolica
International Monetary Fund
Guy Bois' study of late medieval Normandy is a work of many dimensions. It should be of particular interest to English readers because of the close historical associations of England with Normandy and because of the natural resemblances between these two countries, separated only by the English Channel. This study does not, however, cover the period of close political association but that of invasion and

warfare, of destruction and pillage. Although Guy Bois' book follows through the movements of population, prices, rents and wages over two and a half centuries, it does not consist simply of the delineation of trends. The realities of the land and its occupants are fitted into this boarder scheme, their economic and social activities are described as well as the impact on them of the military campaigns. All this is based on a meticulous analysis of every type of documentation available, ranging from tax returns to ecclesiastical surveys, from chronicles to rentals.
Indigenous Intellectuals Routledge

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