



# **Fiscal Sociology and the Theory of Public Finance: An Exploratory Essay (New Thinking in Political Economy Series)**

*Richard E. Wagner*

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**Fiscal Sociology and the Theory of Public Finance: An Exploratory Essay (New Thinking in Political Economy Series)** Richard E. Wagner

This book advances a social-theoretic treatment of public finance, which contrasts with the typical treatment of government as an agent of intervention into a market economy. To start, Richard Wagner construes government not as an agent but as a polycentric process of interaction, just as is a market economy. The theory of markets and the theory of public finance are thus construed as complementary components of a broader endeavor of social theorizing, with both seeking to provide insight into the emergence of generally coordinated relationships within society. The author places analytical focus on emergent processes of development rather than on states of equilibrium, and with much of that development set in motion by conflict among people and their plans. Some of the book's defining characteristics include: \* Budgets emerge through organizationally constituted political entrepreneurship \* Government is construed as a process of interaction and participation and not as a unitary entity of intervention \* Government and markets are incorporated into a unified theory of property which is traced to human nature and its requirements for both autonomy and solidarity. Richard Wagner's book will be of interest to researchers in public finance, public choice, Austrian economics, political science and public policy.

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