<<国际会计学>>

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作者：弗雷德里克·D·S·乔伊//加里·K·米克|改编:任明川

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前言

随着我国加入WTO，越来越多的国内企业参与到国际竞争中来，用国际上通用的语言思考、工作、交流的能力也越来越受到重视。
这样一种能力也成为我国各类人才参与竞争的一种有效工具。
国家教育机构、各类院校以及一些主要的教材出版单位一直在思考，如何顺应这一发展潮流，推动各层次人员通过学习来获取这种能力。
双语教学就是这种背景下的一种尝试。
双语教学在我国主要指汉语和国际通用的英语教学。

内容概要

这本《国际会计学》被公认为是国际会计领域最权威的著作之一。
此书第1版于1984年问世。
第2版于1992年出版，由乔伊和另一位国际会计大师米勒(Mueller)合著，成为国际会计涵盖内容的比较全面的范例，其理论深度受到读者的普遍赞许。
书中对全球主要国家的会计实务体系的发展和分类，对以国际会计协调化为主线的国际会计准则与审计准则制定及其他协调活动的评述，对国际财务报告和披露及外国财务报表分析框架的确立，以及在国际会计中涵盖管理会计等方面，为以后的版本奠定了基础。

作者简介

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章节摘录

The Netherlands Authority for the Financial Markets (AMF) supervises the oper- ations of the securities markets. Although it falls under the Ministry of Finance, the AMF is an autonomous administrative authority. Among the responsibilities given it in 2006 is the oversight of annual reporting and auditing of listed companies. Its Financial Reporting Supervision Division examines financial statements filed with the AMF to ensure that they comply with applicable standards and the law. Its Audit Firm Oversight Division ensures that applicable audit standards are followed. The 2006 Supervision of Auditors' Organizations Act also provides for AMF oversight of the audit profession.The Enterprise Chamber, a specialist court connected with the High Court of Amsterdam, is a unique feature of the Dutch system of enforcing compliance with accounting requirements. Any interested party may complain to this chamber if it believes that a company's financial statements do not conform to applicable law. Shareholders, employees, trade unions, and even the public prosecutor (but not inde- pendent auditors) may bring proceedings to the chamber. The chamber is composed of three judges and two expert accountants, and there is no jury. Chamber decisions may lead to modifications of financial statements or vario/~~~~s penalties. Even though the rulings apply only to defendant companies, they sometimes state general rules that may influence the reporting practices of other companies.Auditing is a self-regulated profession in the Netherlands. Its governing body is the Netherlands Institute of Registeraccountants (NIvRA), which has approximately 14,000 members.33 It is autonomous in setting auditing standards, and its strong professional code of conduct has statutory status.Until 1993, only members of NIvRA could certify financial statements, but changes were made that year to incorporate the EU Eighth Directive. In the Netherlands there are two kinds of auditors: registeraccountants (RAs, or chartered accountants) and administrative accountants (AAs).34 The 1993 changes allowed AAs to also certify financial statements if they undergo additional training. Over time, educational and training qualifications for RAs and AAs will be standardized, and the code of conduct will be the same in relation to audit work, the auditor's responsibilities, and independence. One set of disciplinary rules will apply. However, NIvRA is likely to continue to dominate auditing and accounting in the Netherlands.NIvRA is involved in everything that is accounting related in the Netherlands. It participates in the Dutch Accounting Standards Board and in commissions charged with revising the accounting statutes of the civil code. NIvRA members serve on the Enterprise Chamber, as accounting faculty at leading Dutch universities, on the IASB, and on committees of the EU, the OECD, the UN, and the International Federation of Accountants.

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