

<<国际会计学>>

图书基本信息

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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。

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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。

<<国际会计学>>

作者简介

<<国际会计学>>

书籍目录

CHAPTER 1 Introduction Historical Perspective Contemporary Perspective Growth and Spread of Multinational Operations Financial Innovation Global Competition Cross-Border Mergers and Acquisitions Internationalization of Capital Markets Americas Western Europe Asia Cross-Border Equity Listing and Issuance Where Are We? Learning Objectives Appendix 1-1 'Changes in Financial Sector Policy in 34 Nations, 1973-1996 Appendix 1-2 Stock Exchange Web Sites Appendix 1-3 Financial Statements and Selected Notes from the Annual Report of INFOSYS CHAPTER 2 Development and Classification Development Classification Four Approaches to Accounting Development Legal Systems: Common Law vs. Code Law Accounting Practice Systems: Fair Presentation vs. Legal Compliance Accounting CHAPTER 3 Comparative Accounting: Europe Some Observations about Accounting Standards and Practice IFRS in the European Union Five National Financial Accounting Systems France Germany Czech Republic The Netherlands United Kingdom CHAPTER 4 Comparative Accounting: The Americas and Asia Five National Financial Accounting Systems United States Mexico Japan China India CHAPTER 5 Reporting and Disclosure Development of Disclosure Voluntary Disclosure Regulatory Disclosure Requirements The US. SEC Financial Reporting Debate Reporting and Disclosure Practices Disclosures of Forward-Looking Information Segment Disclosures Social Responsibility Reporting Special Disclosures for Nondomestic Financial Statement Users and Accounting Principles Used Corporate Governance Disclosures Internet Business Reporting and Disclosure Annual Report Disclosures in Emerging-Market Countries Implications for Financial Statement Users and Managers CHAPTER 6 Foreign Currency Translation Results of Operations Reasons for Translation Background and Terminology The Problem Financial Statement Effects of Alternative Translation Rates Foreign Currency Transactions Single- Transaction Perspective Two-Transaction Perspective Foreign Currency Translation Multiple-Rate Methods Financial Statement Effects Which Is Best? Appropriate Current Rate Translation Gains and Losses Where Are We? Translation Accounting Development Pre-1965 1965-1975 1975-1981 1981-Present Features of Standard No. 52/International Accounting Standard 21 Translation When Local Currency Is the Functional Currency Translation When the Parent Currency Is the Functional Currency Translation When Foreign Currency Is the Functional Currency Measurement Issues Reporting Perspective What Happened to Historical Cost? Concept of Income Managed Earnings Foreign Currency Translation and Inflation Foreign Currency Translation Elsewhere Appendix 6-1 Translation and Remeasurement Under FAS No. 52 CHAPTER 7 Financial Reporting and Changing Prices Changing Prices Defined Why Are Financial Statements Potentially Misleading During Periods of Changing Prices? Types of Inflation Adjustments General Price-Level Adjustments Price Indexes Current-Cost Adjustments General Price-Level Adjusted Current Costs National Perspectives On Inflation Accounting United States United Kingdom Brazil International Accounting Standards Board Inflation Issues Inflation Gains and Losses Holding Gains and Losses Foreign Inflation 178 Avoiding the Double-Dip Appendix 7-1 Accounting for Foreign Inflation: A Case Analysis CHAPTER 8 Global Accounting and Auditing Standards A Survey of International Convergence Advantages of International Convergence Criticisms of International Standards Reconciliation and Mutual Recognition Evaluation Some Significant Events in the History of International Accounting Standard Setting 188 Overview of Major International Organizations Promoting Accounting Convergence International Accounting Standards Board 1ASC's Core Standards and the IOSCO Agreement The New IASB Structure Recognition and Support for the IASB US. Securities and Exchange Commission Response to IFRS European Union (EU) Fourth, Seventh, and Eighth Directives Have EU Harmonization Efforts Been Successful? The EU's New Approach and the Integration of European Financial Markets International Organization of Securities Commissions (IOSCO) International Federation of Accountants (IFAC) United Nations Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) Organization For Economic Cooperation and Development (OECD) Conclusion

<<国际会计学>>

CHAPTER 9 International Financial Statement Analysis Introduction Challenges And Opportunities In Cross-Border Analysis Business Analysis Framework International Business Strategy Analysis Information Availability Recommendations for Analysis Accounting Analysis Suggestions for the Analyst International Financial Analysis Ratio Analysis Cash Flow Analysis Coping Mechanisms International Prospective Analysis Further Issues Information Access Timeliness of Information Foreign Currency Considerations Differences in Statement Format Language and Terminology Barriers Financial Statement Analysis and Auditing The Attest Function The Audit Report Auditing and Credibility Coping Mechanisms Internal Auditing Professional Organization Evolving Role of Internal Auditing Appendix 9-1 Illustration of Restatement of Japanese GAAP Financial Statements to a U.S. GAAP Basis Appendix 9-2 International Ratio Analysis CHAPTER 10 Managerial Planning and Control Business Modeling Planning Tools Capital Budgeting Financial Return Perspectives Measuring Expected Returns Multinational Cost of Capital Management Information Systems Systems Issues Information Issues Management Information and Hyperinflation Sales Revenue Issues In Financial Control Domestic Versus Multinational Control System Strategic Costing Performance Evaluation of Foreign Operations Consistency Performance Criteria Measurement Issues and Changing Prices in Evaluation Performance Evaluation Practices: ICI Foreign Currency Effects Performance Standards Value Reporting CHAPTER 11 Financial Risk Management Essentials Why Manage Financial Risks? Role of Accounting Identifying Market Risks Quantify Tradeoffs Risk Management in a World of Floating Exchange Rates Accounting for Hedge Products Hedge of a Recognized Asset or Liability or an Unrecognized Firm Commitment Hedge of a Net Investment in a Foreign Operation Speculating in Foreign Currency Disclosure Financial Control Appropriate Benchmarks Reporting Systems CHAPTER 12 International Taxation and Transfer Pricing Initial Concepts Diversity of National Tax Systems Types of Taxes Tax Burdens Tax Administration Systems Foreign Tax Incentives Harmful Tax Competition International Harmonization Taxation of Foreign-Source Income and Double Taxation Foreign Tax Credit Limits to Tax Credits Tax Treaties Foreign Exchange Considerations Tax-Planning Dimensions Organizational Considerations Controlled Foreign Corporations and Subpart F Income Offshore Holding Companies Financing Decisions Pooling of Tax Credits Cost Accounting Allocations Location and Transfer Pricing Integrating International Tax Planning International Transfer Pricing: Complicating Variables Tax Considerations Tariff Considerations Competitive Factors Environmental Risks Performance Evaluation Considerations Accounting Contributions Transfer Pricing Methodology Market vs. Cost vs...? Arm's-Length Principle Comparable Uncontrolled Price Method Comparable Uncontrolled Transaction Method Resale Price Method Cost-Plus Pricing Method Comparable Profits Method Profit-Split Methods Other Pricing Methods Advance Pricing Agreements Transfer Pricing Practices The Future

<<国际会计学>>

章节摘录

The Netherlands Authority for the Financial Markets (AMF) supervises the operations 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 independent 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 various 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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