

《国际会计学》

图书基本信息

书名：《国际会计学》

13位ISBN编号：9787301054161

10位ISBN编号：7301054165

出版时间：2003-3

出版社：北京大学

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页数：522

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内容概要

《会计学精选教材：国际会计学(第4版)(英文影印版)》是国际会计领域一本优秀的入门教材。作者对各国的会计准则进行了简洁、流畅的回顾，介绍了国际会计的发展、报告与披露、外币兑换、价格变动会计、国际财务报表分析、财务风险管理、国际税收与转移定价等相关内容；然而，《会计学精选教材：国际会计学(第4版)(英文影印版)》并未罗列各国详细的会计准则条文，而是关注与会计准则和披露要求的关键特征以及世界各国会计调和化的效应，并从现实中的财务报表和年度报告中提取了大量实例，使得任何具有基本的商务、金融或会计知识的读者均可阅读《会计学精选教材：国际会计学(第4版)(英文影印版)》。

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Frederick D.S.Choi，纽约大学斯特恩商学院（New York University Stern School of Business）荣誉院长、商务教学杰出教授，美国会计学会（American Accounting Association）、国际商务学会（Academy of International Business）等学术团体会员，《国际财务管理与会计》（Journal of International Financial Management and Accounting）创立主编（the founding editor），在Journal of Accounting Research，Journal of Financial and Quantitative Analysis，Financial Analysts Journal，Journal of Accountancy和Journal of International Business Studies等多种学术期刊上发表了大量论文。Frederick D.S.Choi教授在法国、英国、日本、意大利、瑞典等多国进行过访问教学，曾获花旗银行优秀教学奖（Citibank Excellence in Teaching Award）、美国会计学会国际会计杰出教学奖（American Accounting Association's Outstanding International Accounting Educator Award）等奖项。

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Gary K.Meek，俄克拉荷马州立大学（Oklahoma State University）奥斯卡·S.盖莱因/德勤会计学讲座教授（Oscar S.Gellein / Deloitte&Touche Professor of Accounting），曾任美国会计协会副主席（1992—1994）、美国会计学会国际会计部主任（1990—1991）等职，曾获美国会计协会国际会计部杰出国际会计教学奖（Outstanding International Accounting Educator Award，1997）、俄克拉荷马注册会计师协会杰出会计教学奖（Oklahoma Society of CPAs Outstanding Accounting Educator，2001）等奖项。

书籍目录

前言

第一章 序言

第二章 发展与分级

第三章 比较会计 I

第四章 比较会计 II

第五章 报告与披露

第六章 外汇兑换

第七章 价格转换的核算

第八章 国际会计一致

第九章 国际财务报表分析

第十章 计划编制和控制的管理

第十一章 财务风险管理

第十二章 国际税收与汇兑价格

章节摘录

INTRODUCTION Accounting is a branch of applied economics that provides information about business and financial transactions for users of that information. International accounting is distinct because the information concerns a multinational enterprise (MNE) with foreign operations and transactions , or the users of the information are in a different domicile than the reporting entity. Those who want to manage business , or obtain or supply financing across national borders , need to understand the international dimensions of accounting. Accounting amounts may vary significantly according to the principles that govern them. Differences in culture , business practices , political and regulatory structures , legal systems , currency values , foreign exchange rates , local inflation rates , business risks , and tax codes all affect how the MNE conducts its operations and financial reporting around the world. Financial statements and other disclosures are impossible to understand without an awareness of the underlying accounting principles and business culture. We view accounting as consisting of three broad areas : measurement , disclosure , and auditing. Measurement is the process of identifying , categorizing , and quantifying economic activities or transactions. The intent of accounting measurements is to provide users with information that will facilitate economic decisions. Disclosure is the process by which accounting measurements are transmitted to their users. This area focuses on issues such as what is to be disclosed , when , by what means , and to whom. Disclosure includes accounting disclosures to external parties and the internal use of accounting information. Finally , auditing is the process by which specialized accounting professionals (auditors) examine and verify the adequacy of a company's financial and control systems and the accuracy of its financial records. Internal auditors are company employees who answer to management ; external auditors are non-employees who are responsible for attesting that the company's financial statements are prepared in accordance with some generally accepted standards. The importance of understanding international accounting increases as business and financial markets become more global. Exhibit 1-1 shows that the dollar volume of cross-border equity offerings almost tripled between 1995 and 1999 , with over US\$500 billion raised during the 5-year period. International offerings in bonds , syndicated loans , and other debt instruments also grew dramatically during the 1990s.

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精彩短评

1、挺快，但是书皮有点损坏，总体还行.....

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