

<<国际会计学>>

图书基本信息

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### 内容概要

《国际会计学》第4版，包括：国际会计的发展、报告与披露、外汇兑换、价格转换的核算、国际财务报表分析、计划编制和控制的管理、财务风险管理、国际税收与汇兑价格等内容。

本版新书经过修改，语言流畅，细致集中，是有关国际会计学的简洁全面的入门性教材。本书内容经过修改后反映了最现代的、有关互联网领域的发展；增加了会计在全球市场中的作用；将原书的第三、四、五、八章重新改写形成全新的第一章内容；在每一章的结尾加入了12个讨论问题、12个练习题、2个案例，使学生在学学习新内容之前复习并应用每一章的重点内容。

**适用性：**适合高年级本科生和MBA及研究生水平的国际会计课程，还可作为会计、财务管理人员、法律工作者等对国际会计感兴趣的各界人士的参考用书。

**畅销性：**本书为纽约大学教材用书，该书自出版以来受到广泛欢迎，经国内专家审定为优秀教材并推荐给国内读者。



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## 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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