

<<国际会计>>

图书基本信息

书名：<<国际会计>>

13位ISBN编号：9787500561637

10位ISBN编号：7500561636

出版时间：2002-1

出版时间：中国财经出版社

作者：桑德格雷

页数：228

字数：472000

版权说明：本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问：<http://www.tushu007.com>

前言

INTRODUCTION As business and capital markets have continued to grow more globalized over recent years, the need for cross-border financial information has correspondingly increased. This has brought international accounting to the forefront. As products, services, and capital increasingly cross domestic borders the likelihood that various parties to business transactions are based in different countries increases. These parties must contend with the reality that information on their business partners often exists in an accounting language other.

## <<国际会计>>

### 内容概要

随着近年来商务活动与资本市场全球化的深入，对跨境财务信息的需求也相应地高涨起来。这就将国际会计推倒了台前。

## 书籍目录

CHAPTER 1 Financial Reporting in The Global Area Introduction Interaction Between Accounting and Its Environment Diverse Roles of Accounting in Countries Effects of Diversity on Capital Markets Classification of Financial Accounting and Reporting Systems Major Challenges Facing Accounting Globally Summary Questions Exercises Cases References CHAPTER 2 Harmonizing Financial Reporting Standards Globally Rationale for Harmonization Pressures for Harmonization Obstacles to Harmonization Measuring Harmonization Supranational Organizations Engaged in Accounting Harmonization Harmonization Scenarios Current Evidence on Harmonization Summary Questions Exercises Cases References CHAPTER 3 Accounting for Currency Exchange Rate Changes Overview of Foreign Currency Markets Exchange Rates Foreign Exchange Exposure Accounting for Exchange Rate Fluctuations The International Accounting Standard on Foreign Currency Translation Accounting Issues Related to the Euro Summary Questions Exercises Cases References CHAPTER 4 CHAPTER 5 CHAPTER 6 CHAPTER 7 LIST OF ABBREVIATIONS SUBJECT INDEX

版权说明

本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问:<http://www.tushu007.com>