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欧洲会计指南

[英] 戴维·亚历山大 (David Alexander) / 编
西蒙·阿彻 (Simon Archer)

第4版

Miller

European

Accounting
Guide



中信出版社
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图书在版编目 (CIP) 数据

欧洲会计指南/[英]亚历山大等编. —影印本. —北京: 中信出版社, 2003.11

书名原文: Miller European Accounting Guide

ISBN 7-80073-937-6

I. 欧… II. 亚… III. 会计-欧洲-指南-英文 IV. F23-62

中国版本图书馆CIP数据核字 (2003) 第102343号

Miller European Accounting Guide edited by David Alexander and Simon Archer

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This volume of *Miller European Accounting Guide*, edited by David Alexander and Simon Archer, is an English Reprint Edition meant solely for publication in the country of China, published and sold by CITIC PUBLISHING HOUSE, by permission of ASPEN PUBLISHERS, INC., New York, New York, U.S.A., the owner of all rights to publish and sell same.

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欧洲会计指南 (第4版)

OUZHOU KUAIJI ZHINAN

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责任编辑: 李 莎

出版发行: 中信出版社 (北京市朝阳区东外大街亮马河南路14号塔园外交办公大楼 邮编 100600)

经 销 者: 中信联合发行有限公司

承 印 者: 北京牛山世兴印刷厂

开 本: 787mm × 1092mm 1/16 印 张: 95 字 数: 1925千字

版 次: 2004年1月第1版 印 次: 2004年1月第1次印刷

京权图字: 01-2003-6035

书 号: ISBN 7-80073-937-6/F · 646

定 价: 169.00元

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E-mail:sales@citicpub.com

010-85322522

HIGHLIGHTS

Miller European Accounting Guide

Edited by David Alexander & Simon Archer

Fourth Edition

Disparate regulations, customs, and accounting practices in Europe present enormous challenges for accountants. Published every other year, the *European Accounting Guide* includes extensive historical backgrounds of the legal and economic environments for each country, an examination of the accounting standards and self-regulatory agencies that govern each financial system, and sample financial statements. The *Guide* also covers important changes that are taking place throughout Europe as a result of the globalization of capital markets, and the implications of these changes for financial reporting.

Highlights

The fourth edition provides expanded coverage in these areas:

- The reorganization of the IASC Board and commentary on the IASC Report issued by the Technical Committee of IOSCO.
- The effect of Denmark's 1996 amendment of the Financial Statements Act (ARL) and the subsequent March 1999 report issued by the Accounting Council.
- A discussion of the issuance of nine *réglements*, including one on the revised accounting plan, by the Comité de Réglementation Comptable in France.
- A discussion of the passage in Germany of the "Law for Partnerships Whose General Partner is a Corporation" in March 2000.
- A discussion of plans to review all existing legislation relating to the Greek Institute of Certified Auditors and Accountants.
- An updated appendix comparing accounting standards between IASC Standards and U.S. GAAP, contained in the chapter on the Netherlands.
- The September 18, 1999, regulation that has effected the powers, structure, and function of Portugal's CNC (Comissão de Normalização Contabilística).
- The Companies (Amendment) (No. 2) Act 1999 and how it changes examinership regulations and audit requirements for small companies in the Republic of Ireland.

- The abolition of the Advance Corporation Tax in 1999 in the UK and its effect on cash flow.
- The accounting treatment for the introduction of the euro in Spain, based on regulations introduced by the ICAC (Instituto de Contabilidad y Auditoria de Cuentas).
- The Swedish RR Standard on Consolidated Financial Statements, implemented January 1, 2001.
- The effect of the Accounting Act, enacted in Norway in 1998 and effective from the beginning of 1999.
- A new common appendix that compares the stock exchange and professional accounting requirements that apply to both the Republic of Ireland and the United Kingdom.
- New examples of financial statements from annual reports in the chapters on Austria, Belgium, Denmark, Finland, France, The Netherlands, Republic of Ireland, United Kingdom, Spain, Norway, Turkey.

2/01

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中文版序

以一句很多人使用的话说，会计行业近两年正处于争论的漩涡之中。

2001年以来，美国爆发一系列财务虚假案，使得安然、世通等巨型公司破产，也导致安达信这样一个有着九十多年历史的世界级会计师事务所饱含屈辱地退出审计市场。安然和世通等事件的影响巨大，损失了几十亿美元的价值。人们开始质疑，这些巨人公司的账面价值到底在多大程度上是真实的？事实上，公众对这种价值创造所依赖的会计和财务制度的信任已经动摇。为了重树公众信心，美国制定颁布了《公众公司会计改革和投资者保护法》（Public Company Accounting Reform and Investor Protection Act of 2002），简称为《萨宾纳斯—奥克斯莱法案》（Sarbanes-Oxley Act），对美国而且对世界各国会计、公司治理以致整个证券市场，都产生了相当大的影响。

在中国，上述问题也一样沉重。由于与会计信息相关的违规行为而被证监会查处，或被沪深证交所公开谴责和批评的上市公司，已经是越来越多。在一张张让人不放心的公司财务报表面前，公众感到疑惑，无所适从。银广夏和中天勤案件的查处，让会计师和注册会计师面临空前的信任危机，会计和审计专业的信誉面对巨大的挑战。

在会计信息和资本市场问题上，存在着一个“公司财务报告供应链”。谁组成了公司财务报告供应链呢？毫无疑问，公司财务报告供应链启动于公司内部管理层，他们是原始会计信息的拥有者，他们负责编制和向投资者与其他利益相关者提供财务报表，并承担会计信息质量的最终责任。实务中，会计报表和财务报告由CFO领导下的公司财务报告系统编制，由CPA进行独立审计鉴证，经过董事会批准和股东大会通过后予以公布，还要由证券分析师进行分析，由媒体进行信息传播。在获得上述直接和间接财务信息的基础上，投资人和其他利益相关者做出自己的决策。

显然，这个长长的公司财务报告供应链由许多环节组成，每个环节都有不同的供给方和需求方。

从公司财务报告供应链的视角看，应该说，财务信息的可靠性是由链条中的所有各方共同保证。当然，社会和公众有理由对链条中最为重要的两个环节——会计师和审计师——提出更高、更严格的要求。会计师和审计师必须在具备诚信度的同时，把透明度和受托责任奉为职业要素。

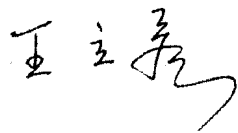
写了以上几段话，是为了引出对本套中信财会图书馆影印系列专业书籍的认识和介绍。这套系列丛书包括12本书。大体上可以归为三类：

第一类：《会计案头必备：财会人员日常速答手册》、《金融工具——会计及财务报告综合指南》、《商业企业与工业企业财务比率年鉴》、《购买和出售企业专业指南：税收、价值评估、法律和会计核算》、《启动财务——企业初创阶段筹集资金指南》。这几本书的内容聚焦于企业会计和财务管理人员的日常专业工作。

第二类：《审计委员会——公司董事、管理层以及咨询人员指引》、《会计违规和财务欺诈》、《审计程序》、《审计人员风险管理指南：审计与企业风险管理的结合》。这几本书的内容聚焦于审计方面，维护财务信息质量是共同主题。

第三类：《欧洲会计指南》、《国际会计准则指南》、《FASB准则的再阐释与分析：GAAP指南》。这几本书的共同主题是会计规范。

总而言之，这12本书是一套财会方面的好书，既包含有详细的专业规范，又包含了丰富的实务经验，具体应该特别指出以下重要话题：其一，与公司治理有关的机制问题，《审计委员会——公司董事、管理层以及咨询人员指引》非常值得细读；其二，有关《萨宾纳斯—奥克斯莱法案》的问题，在《会计案头必备：财会人员日常速答手册》一书中专设一章“The Sarbanes-Oxley Act of 2002”予以介绍；其三，《购买和出售企业专业指南：税收、价值评估、法律和会计核算》、《启动财务——企业初创阶段筹集资金指南》等书的主题，不在会计、审计方面，而是专项财务管理；其四，我国会计界对英美制度关注比较多，而对欧洲国家的会计制度了解很少，对此，阅读《欧洲会计指南》会有收益。



2003年初冬

于北京大学光华管理学院

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Aspen Law & Business—comprising the former Harcourt Professional Publishing, Prentice Hall Law & Business, Little, Brown and Company's Professional Division, and Wiley Law Publications—is a leading publisher of authoritative treatises, practice manuals, services, and journals for accountants, auditors, attorneys, financial and tax advisors, corporate and bank directors and other business professionals. Our mission is to provide practical solution-based how-to information keyed to the latest pronouncements, regulatory, legislative, and judicial developments.

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Preface

For many years, we have been involved with accounting in a specifically European context, as teachers, researchers, writers, or as practitioners. Twenty-five years ago, while one could write about “accounting in Europe,” one could hardly have produced a book about “European accounting” as such, for national rules and practices were too diverse for such an expression to be easily understood. Today, although *European accounting* is certainly characterized by significant national diversities, the term has acquired a meaning. How has this come about? The answer lies in the development of the European Union and its impact—not merely on its own member states but on Europe as a whole.

During the past two decades, the goal of creating a single European “economic space” has been progressively realized. Accounting rules, practices, and concepts form an important part of the infrastructure of this single economic space. There are many reasons it may be necessary or desirable to make comparisons of profitability, solvency, and other financial attributes of firms and sectors in different countries, including the functioning of capital markets and the capital allocation process, mergers and acquisitions, industrial relations, antitrust and competition surveillance, and taxation policy, just to name the most obvious. Therefore, the European Union (EU) has placed great emphasis on accounting harmonization, while recognizing that this is a slow process, since national idiosyncrasies in accounting are deeply rooted and intertwined with ideas and practices outside the confines of accounting itself. Thus, it is important to appreciate both the achievements in accounting harmonization and its present limitations.

To observers in countries outside Europe, the harmonization process may well appear lumbering and its results meager. For a number of European countries, however, both within and outside the EU, its implications have been dramatic. In addition to the major changes that occurred in German financial reporting in the late 1980s, developments of similar magnitude have taken place, for example, in Italy and Spain in the early 1990s. Even greater changes are taking place in the former communist countries of Central and Eastern Europe. European countries outside the EU that hope to join it or to enjoy a number of the benefits of membership are already aligning changes in their accounting rules with EU requirements.

However, it seems in the year 2000 that further major changes are afoot. As we discuss in some detail in Chapter 1, the European Commission appears to be throwing its weight in a big way behind the work of the International Accounting Standards Committee. The Commission proposes

that the financial statements of *all* corporations listed on stock exchanges in the European Union should, by 2005 at the latest, be prepared under IASC Standards in a manner consistent with EU Directives. In other words, under this proposal, these listed corporations would no longer be using the sets of national GAAP, described in this book, for their consolidated financial statements. It is much too early to speculate on the implications of this proposal, but clearly they could be extremely significant.

Throughout the book we have sought to provide the reader with not just an authoritative description of accounting rules and practices in each country but also an informed understanding of the processes affecting them.

We are grateful to our authors, whose expertise and effort have given the Guide its authoritative character, and to our publishers for their backing. We hope you will find the Guide both useful and interesting.

David Alexander
University of Birmingham

Simon Archer
University of Surrey

The editors wish to dedicate this volume to the memory of their dear friend and colleague Merete Christiansen, author of the chapters on Denmark in the first and second editions.

About the Editors

David Alexander is currently Professor of Accounting at the University of Birmingham, United Kingdom. He is the author or co-author of major British and European textbooks on accounting.

Simon Archer, a former partner of Price Waterhouse, Paris, has had many years' experience working in Continental Europe. He is currently Professor of Financial Management at the University of Surrey, Guildford, United Kingdom.

Alexander and Archer are co-authors of the Miller International Accounting Standards Guide.

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