

高等院校双语教学适用教材·会计

第 八 版

Eighth Edition

比较国际会计

Comparative International Accounting

Christopher Nobes Robert Parker

〔英〕

克里斯托弗·诺比斯

罗伯特·帕克

著

方红星 改编

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出版者的话

当前,在教育部的大力倡导下,财经和管理类专业的双语教学在我国各大高校已经逐步开展起来。一些双语教学开展较早的院校积累了丰富的经验,同时也发现了教学过程中存在的一些问题,尤其对教材提出了更高的要求;一些尚未进入这一领域的院校,也在不断探索适于自身的教学方式和方法以及适用的教材,以期时机成熟时加入双语教学的行列。总之,对各类院校而言,能否找到“适用”的教材都成为双语教学成功与否的关键因素之一。

然而,国外原版教材为国外教学量身定做的一些特点,如普遍篇幅较大、侧重于描述性讲解、辅助材料(如习题、案例、延伸阅读材料等)繁杂,尤其是许多内容针对性太强、与所在国的法律结构和经济、文化背景结合过于紧密等,却显然不适于国内教学采用,并成为制约国内双语教学开展的重要原因。因此,对国外原版教材进行本土化的精简改编,使之变成更加“适用”的双语教材,已然迫在眉睫。

东北财经大学出版社作为国内较早涉足引进版教材的一家专业出版社,秉承自己一贯服务于财经教学的宗旨,总结自身多年的出版经验,同培生教育出版集团和汤姆森学习出版集团等国外著名出版公司通力合作,在国内再次领先推出了会计、工商管理、经济学等专业的“高等院校双语教学适用教材”。这套丛书的出版经过了长时间的酝酿和筛选,编选人员本着“品质优先、首推名作”的选题原则,既考虑了目前我国财经教育的现状,也考虑了我国财经高等教育所具有的学科特点和需求指向,在教材的遴选、改编和出版上突出了以下一些特点:

- 优选权威的最新版本。入选改编的教材是在国际上多次再版的经典之作的最新版本,其中有些教材的以前版本已在国内部分高校中进行了试用,获得了一致的好评。

- 改编后的教材在保持英文原版教材特色的基础上,力求内容精要,逻辑严密,适合中国的双语教学。选择的改编人员既熟悉原版教材内容,又具有本书或本门课程双语教学的经验。

- 改编后的教材配有丰富的辅助教学支持资源,教师可在网上免费获取。

- 改编后的教材篇幅合理,符合国内教学的课时要求,价格相对较低。

本套教材是在双语教学教材出版方面的一次新的尝试。我们在选书、改编及出版的过程中得到了国内许多高校的专家、教师的支持和指导,在此深表谢意,也期待广大读者提出宝贵的意见和建议。

尽管我们在改编的过程中已加以注意,但由于各教材的作者所处的政治、经济和文化背景不同,书中的内容仍可能有不妥之处,望读者在阅读中注意比较和甄别。

导 读

《比较国际会计》主要适用于本科生及研究生的比较会计和国际会计教学。本书提供了大量国际比较会计问题的研究动态和观点,所附的大量参考文献及资源可作为有关研究参考。此外,和当前国际会计形势的发展相适应,第八版还突出了改组后的国际会计准则理事会(IASB)的作用及相关比较。

本书共分为四个部分,第一部分是国际财务报告问题的概览,第二部分具体介绍了一些重要国家的详细信息,第三、四部分着重考察了一些主要专题,这四个部分相互联系、互为补充,对国际财务报告进行了全面讲解。为了突出主题,本书英文版删除了有关管理会计的专题,并对第三部分所考察的专题进行了精简,只保留了更为重要的合并会计、外币折算问题。

结构

第一部分是对国际财务报告的概述。无论在引言(第1章)还是考察差异产生的原因(第2章)以及差异的主要领域(第3章)中,都同时比较了许多国家的情况。然后就尝试将这些国家进行分组(第4章),并进一步讨论会计国际协调化的目的和所取得的进步(第5章)。随后,第6章解释了制定国际财务报告准则的必要性。

第一部分的所有内容都是为本书的其他部分做准备。然而,读者只有在掌握了后面所有的内容以后,才能对第1章有充分的理解。所以读者应当在读完全书后重新回到第1章,这样有助于对全书的综合理解。

第二部分是国别研究,这一部分的内容可以看作是作为第一、三、四部分提供了原始素材。从第7章到第12章考察了在会计上非常重要的六个国家(英国、美国、荷兰、法国、德国、日本),第13章考察了其他9个国家(澳大利亚、加拿大、新加坡、丹麦、挪威、瑞典、意大利、西班牙和韩国),第14章以波兰和中国为例介绍前社会主义和社会主义国家。采用这种顺序是由于历史原因和比较会计的方便。这八章的结构大体相似,但也随着各国不同的特征而有所不同,在每章的末尾都讨论了与国际会计准则的差异,此外多数章节还附录了各国财务报表的格式。

第三部分考察了两种主要的国际财务报告问题:合并和外币折算,总结了有关理论及研究成果,并比较了各国在合并方法和外币折算方法的差异及协调。第四部分则对国际财务分析问题进行了介绍。最后提供了国际会计有关问题的简写术语表,以及各章节问题的参考答案。

改编者
2005年6月

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Part I

CONTEXT OF INTERNATIONAL ACCOUNTING

1

Introduction

Robert Parker

内容提要

- 财务报告的国际差异涉及面非常之广。
- 学习比较国际会计的主要原因：历史上一些国家对会计发展做出了重要贡献；跨国企业从全球金融市场融资，并由国际会计师事务所审计；研究国家之间会计实务的差异，不仅在学术上具有挑战性，而且有助于改进实务；如果不能理解这些差异的“偶然性”及其背景，就无法实现会计规则和实务的协调。
- 跨国企业主要起源于美国、日本和欧盟国家，这些国家既是主要的出口国，也是最重要的国外直接投资的接受国。
- 在学习比较国际会计时最重要的国家包括法国、德国、日本、荷兰、美国和英国。

OBJECTIVES

After reading this chapter, you should be able to:

- explain what comparative international accounting is and why it is worth studying;
- outline the nature and growth of multinational enterprises (MNEs);
- show which countries have the most developed stock markets and accountancy professions and are therefore regarded as the most important for corporate financial reporting purposes.

1.1 The scale of differences

If corporate financial reporting and accounting were identical in all countries of the world, there would be no point in studying comparative international accounting. The fact that there are great international differences forms the *raison d'être* of this book.

As an indication of the scale of differences, it is useful to look at reconciliations of earnings and shareholders' funds (equity) figures from one accounting basis to another. The most common source of such data is the annual reports of foreign companies that are listed on stock exchanges in the United States. Some examples of these reconciliations are shown in Table 1.1: for Astra-Zeneca (UK-Sweden), British Airways (UK), Daimler-Benz (Germany), Ericsson (Sweden), and Glaxo Wellcome (UK; now GlaxoSmithKline). In the case of Daimler-Benz (now Daimler Chrysler), reconciliations began in 1993 and stopped after 1995 because the group adopted US rules. It is clear that the differences can be very large and that no easy rule-of-thumb adjustment procedure can be used. The adoption by listed companies within the European Union of International Financial Reporting Standards

Table 1.1 Examples of reconciliations of shareholders' funds to US accounting rules

		Domestic	US-adjusted	Difference (% change)
Astra-Zeneca (UK-Sweden)	1998	£10,929m	£5,558m	-49
	1999	£10,302m	£33,375m	+224
	2000	£9,521m	£29,707m	+212
British Airways (UK)	1999	£3,355m	£3,198m	-5
	2000	£3,147m	£2,389m	-24
	2001	£3,215m	£2,334m	-27
	2002	£2,016m	£2,081m	+3
	2003	£2,058m	£1,932m	-6
Daimler-Benz (Germany)	1993	DM18,145m	DM26,281m	+45
	1994	DM20,251m	DM29,435m	+45
	1995	DM13,842m	DM22,860m	+65
Ericsson (Sweden)	1999	Skr69,126m	Skr85,616m	+12
	2000	Skr91,686m	Skr109,217m	+19
	2001	Skr68,587m	Skr77,801m	+13
Glaxo Wellcome (UK)	1995	£91m	£8,168m	+8,876
	1996	£1,225m	£8,153m	+566
	1997	£1,843m	£7,882m	+328
	1998	£2,702m	£8,007m	+196
	1999	£3,142m	£7,230m	+130

from 2005 onwards, and greater convergence between those standards and US GAAP, is likely to reduce but will not remove these differences.

In this first chapter we explore in more depth the reasons for studying comparative international accounting; we look at the nature and growth of multinational enterprises; and we explain why this book concentrates on some countries more than others.

1.2 The importance of comparative accounting

There are at least four reasons why the study of comparative international accounting is important. They may be called the historical reason, the multinational reason, the comparative reason and the harmonization reason (Parker, 1983). Although it is convenient for pedagogic purposes to discuss them separately, the four reasons are closely linked.

Historically, a number of countries have made important contributions to the development of accounting. The Romans had forms of bookkeeping and the