

高等院校双语教学适用教材·会计

Comparative International Accounting

(Eleventh Edition)

Christopher Nobes Robert Parker

比较国际会计

(第11版)

(英) 克里斯托弗·诺比斯 罗伯特·帕克 著



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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。

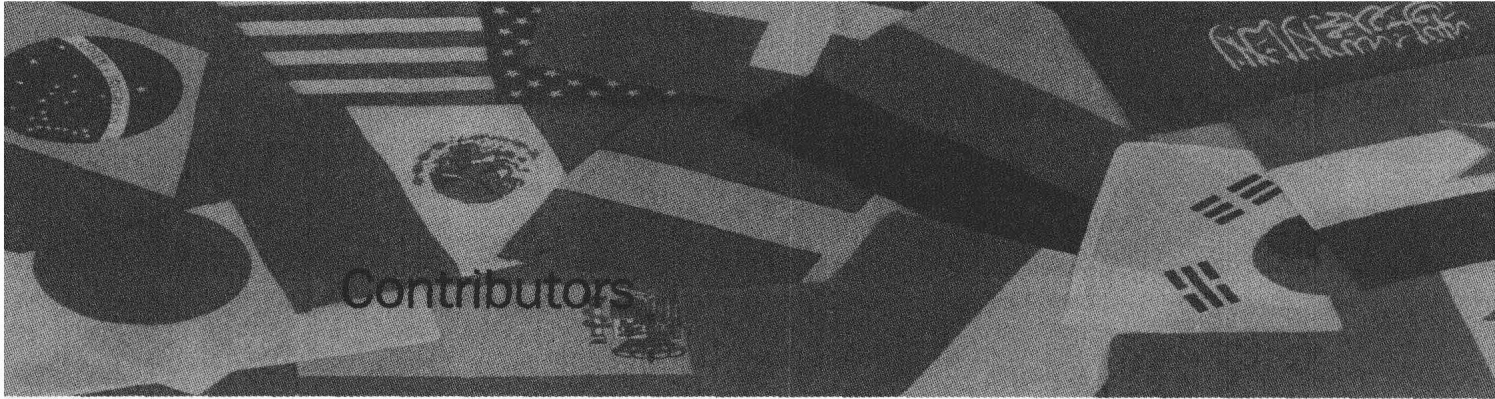
然而,国外原版教材为国外教学量身定做的一些特点,如普遍篇幅较大、侧重于描述性讲解、辅助材料(如习题、案例、延伸阅读材料等)繁杂,尤其是许多内容针对性太强,与所在国的法律结构和经济、文化背景结合过于紧密等,却显然不适于国内教学采用,并成为制约国内双语教学开展的重要原因。因此,对国外原版教材进行本土化的精简改编,使之变成更加“适用”的双语教材,已然迫在眉睫。

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麦格劳希尔、圣智、威立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。



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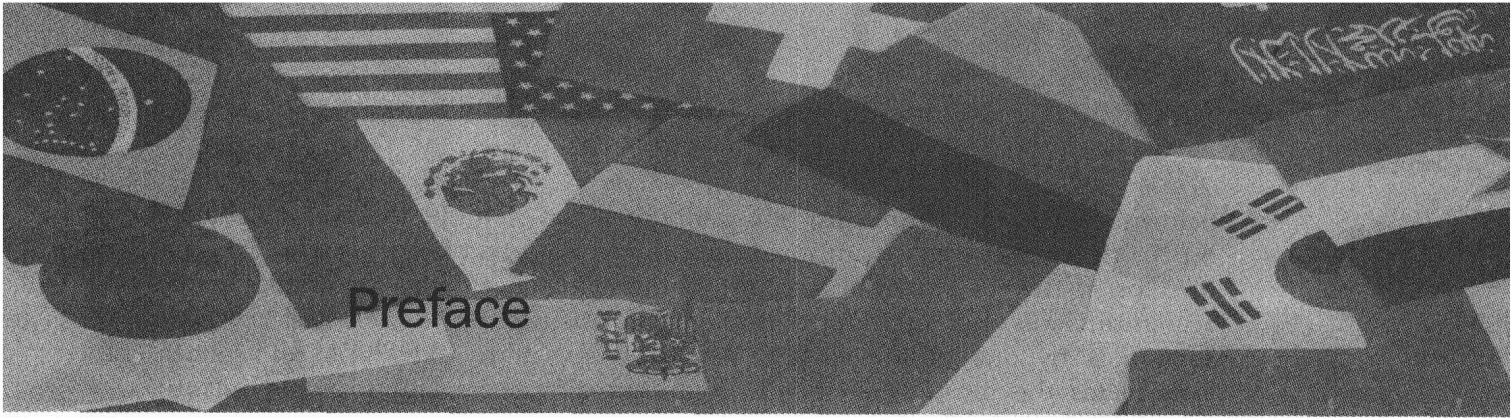
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Preface

Purpose

Comparative International Accounting is intended to be a comprehensive and coherent text on international financial reporting. It is primarily designed for undergraduate and postgraduate courses in comparative and international aspects of accounting. We believe that a proper understanding requires broad overviews (as in Part I), but that these must be supported by detailed information on real countries and companies (as in Parts II to IV) and across-the-board comparisons of major topics (as in Parts V and VI).

This book was first published in 1981. This present edition (the eleventh) is a complete updating of the tenth edition. In addition to the updating, we and our contributors have done the following:

- completely revised Chapter 5 (The context of financial reporting by listed groups) to include the expected adoption of IFRS in the United States, to move some material to Chapter 1, and to introduce international aspects of financial analysis (still examined in more detail in Chapter 20);
- added, to Chapter 7, information on the practical application of IFRS in Australia and the EU;
- moved the chapter on key financial reporting issues (formerly Chapter 16, now Chapter 9) earlier, so that it is immediately after the coverage of IFRS and US GAAP;
- added many references to the effects of the financial crisis of 2008/9, especially as it affected accounting for financial instruments (e.g. Chapters 9 and 11);
- expanded the coverage of accounting in China (Chapters 10 and 13);
- increased the coverage on reporting by private companies (Chapter 14), particularly by including the IASB's standard on this, issued in 2009;
- updated Chapter 18 (Group accounting) for major changes to IFRS and US GAAP that came into force in 2009;
- completely re-written Chapter 19 (Segment reporting).

A revised manual for teachers and lecturers is available from <http://www.pearsoned.co.uk/nobes>. It contains several numerical questions and a selection of multiple-choice questions. Suggested answers are provided for all of these and for the questions in the text. In addition, there is now an extensive set of PowerPoint slides.

Authors

In writing and editing this book, we have tried to gain from the experience of those with local knowledge. This is reflected in the nature of those we thank

below for advice and in our list of contributors. For example, the original chapter on North America was co-authored by a Briton who had been assistant research director of the US Financial Accounting Standards Board; his knowledge of US accounting was thus interpreted through and for non-US readers. The amended version is by one of the editors, who has taught in several US universities. This seems the most likely way to highlight differences and to avoid missing important points through overfamiliarity. The chapter on political lobbying has been written by Stephen Zeff, an American who is widely acknowledged as having the best overview of historical and international accounting developments. Other contributors presently live or work in Germany, in Sweden and in the United States.

The two main authors have, between them, been employed in nine countries. One of the authors, Robert Parker, who retired from full-time university work over a decade ago, has now taken an advisory role rather than an executive one.

Structure

Part I sets the scene for a study of comparative international financial reporting. Many countries are considered simultaneously in the introductory chapter and when examining the causes of the major areas of difference (Chapter 2). It is then possible to try to put accounting systems into groups (Chapter 3) and to take the obvious next step by discussing the purposes and progress of international harmonization of accounting (Chapter 4).

All this material in Part I can act as preparation for the other parts of the book. Part I can, however, be fully understood only by those who become well-informed about the contents of the rest of the book, and readers should go back later to Part I as a summary of the whole.

Part II examines financial reporting by listed groups. In much of the world this means, at least for consolidated statements, using the rules of either the International Accounting Standards Board or the United States. In addition to an overview and chapters on these two 'systems' of accounting, Part II also contains a chapter on whether national versions of IFRS exist, one on enforcement of accounting regulations, and one on political lobbying.

Part III contains two chapters that examine the processes of harmonization and transition as applied in the EU and East Asia. Part IV concerns the financial reporting of individual companies, especially in Europe, where large international differences remain. There are three chapters: context, regulatory styles, and accounting differences.

Part V examines, broadly and comparatively, particular major group accounting topics: consolidation, foreign currency translation and segment reporting. Part VI considers four issues of international analysis and management: international financial analysis, international auditing, international aspects of corporate income taxes, and managerial accounting.

At the end of the book, there is a glossary of abbreviations relevant to international accounting, suggested answers to some chapter questions, and two indexes (by author and by subject).

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Figures

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Despite the efforts of all these worthies, errors and obscurities will remain, for which we are culpable jointly and severally.

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