

<<财务会计>>

图书基本信息

书名：<<财务会计>>

13位ISBN编号：9787301215463

10位ISBN编号：7301215460

出版时间：2013-1

出版时间：霍恩格伦 (Charles T. Horngren)、森丁 (Gary L.Sundem)、埃利奥特 (John A.Elliott)、菲尔布里克 (Donna R.Phillbrick) 北京大学

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作者简介

作者：（美国）霍恩格伦（Charles T.Horngren）（美国）森丁（Gary L.Sundem）（美国）埃利奥特（John A.Elliott）（美国）非尔布里克（Donna R.Philbrick）霍恩格伦（Charles T.Horngren），斯坦福大学Edmund w.Littlefield会计学教授。

他在哈佛大学获得MBA学位，在芝加哥大学获得障士学位，美国注册会计师，美国会计协会会员并曾任协会会长及研究部主任，美国管理会计师学会会员。

他曾与多位学者合作编著了一系列会计学教材，在美国被广泛采用，备受欢迎。

森丁（Gary L.Sundem），华盛顿大学会计学教授。

他在斯坦福大学获得MBA学位及博士学位，现任会计教育与研究国际协会副会长，曾任美国会计协会会长、管理会计师协会西雅图地区会长在Issues in Accounting Education等期刊上发表多篇论文。

埃利奥特（John A.Ellion），纽约城市大学巴鲁克学院商学院院长。

他在马里兰大学获得MBA学位，在康奈尔大学获得博士学位，曾在康奈尔大学工商管理研究生院任教20年，具有丰富的会计领域教学和实践经验。

非尔布里克（Donna R.Philbrick），波特兰州立大学会计学教授。

她在康奈尔大学获得MBA学位和博士学位，曾在俄勒冈大学和杜克大学任教，在the Accounting Review等期刊上发表多篇论文。

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版权页：插图： Take a careful look at this three-tiered structure. Note that Congress can overrule both the SEC and the FASB, and the SEC can overrule the FASB. The FASB and the SEC work closely together and seldom have public disagreements. However, on occasion Congress has overruled FASB decisions. The accounting for stock options is an example of this political interplay. In the 1990s, Congress heeded the pleas of constituents and donors and threatened to overrule the FASB if it required companies to recognize stock options granted to managers as an expense of doing business. This caused the FASB to rescind such a proposed requirement and issue a standard that allowed companies flexibility in accounting for stock options. In 2001 and 2002, the FASB received much criticism for going along with the wishes of Congress. In 2004, after the financial turmoil of the early 2000s and with support from the SEC, the FASB was able to assert its original plan and require companies to record an expense for stock options. Although you may not understand the accounting for stock options at this point, you can see from the example that the setting of accounting principles in the United States (and, indeed, globally) is a complex political process involving heavy interactions among the affected parties: public regulators (Congress and the SEC), private regulators (FASB), companies, those in the public accounting profession, representatives of investors, and other interested groups and lobbyists. GAAP is not a set of arcane rules of interest only to accountants. GAAP can affect many people and companies, and it is an important part of a country's public policy. A prime example of accounting's effect on public policy is the concern that mark-to-market accounting—listing some financial assets on the balance sheet at their market values rather than their cost—may have contributed to the failure or near failure of many banks in 2008 and 2009. Under much political pressure, the FASB in April of 2009 revised its rules for mark-to-market accounting, although it did not rescind the rule, as advocated by some lobbyists and politicians. The International Accounting Standards Board (IASB), which was established in 2001 (as successor to the International Accounting Standards Committee) "to develop, in the public interest, a single set of high quality, understandable and enforceable global accounting standards," sets International Financial Reporting Standards (IFRS). The IASB has 16 members who represent a diversity of geographic and professional backgrounds. Originally compliance with international accounting standards was voluntary in most countries, but a growing number of countries are mandating the use of IFRS. A significant step for international accounting standards was the required use of IFRS by companies in the European Union for financial statements prepared after 2005. By 2009 nearly 40% of the 500 largest companies in the world used IFRS, and this will reach 60% by 2015 (and would be over 90% if the United States were to adopt IFRS). The motivation for this conformity movement lies in the explosive growth of international commerce. Increasingly, investors commit their money worldwide either as individuals or through retirement accounts or mutual funds. Companies rely on international capital to finance their growth. In early 2009, the NYSE listed shares of more than 3,600 companies, including 415 non-U.S. companies from 45 countries. This phenomenon is even more pronounced in London where approximately two-thirds of the market value of traded firms on the London Stock Exchange are non-U.K. firms. Examples of major multinational firms that now publish their financial statements in conformity with international accounting standards are Allianz (Germany), Nestle (Switzerland), Nokia (Finland), and Shanghai Petrochemical (China).

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《MBA精选教材:财务会计(第10版)(英文影印版)》适合作为MBA财务会计课程的基础教材,同时适用于本科生财务会计课程,也可作为公司、企业管理人员及其他非专业人士的学习参考书。

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