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International Accounting 7th Edition Choi Solution Author: hiring.gumiviet.com-2020-11-04T00:00:00+00:01 Subject: International Accounting 7th Edition Choi Solution Keywords: international, accounting, 7th, edition, choi, solution Created Date: 11/4/2020 9:08:16 AM

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Choi, Frederick D. S., International accounting / Frederick D.S. Choi, Gary K. Meek.—7th ed. p. cm. Includes index. ISBN-13: 978-0-13-611147-4 (alk. paper) ISBN-10: 0-13-611147-5 (alk. paper) 1. International business enterprises--Accounting. I. Meek, Gary K., II. Title. HF5686.I56C53 2011 657'.96—dc22 2010014971 ISBN 10: 0-13-611147-5

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Covering the essentials of fund accounting, this flexible book introduces the reader to the basic accounting principles at work in both governmental and not-for-profit organizations. This brief book divides most of the chapters into independent sections, which may be covered as separate units. The information on state and local government financial reporting has been updated for coverage of the new financial reporting model, the reporting entity, and financial condition analysis. New

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examples have been added to more clearly describe the nature of lease accounting. The module on pension trust funds has been rewritten to reflect new GASB pronouncements in a simpler format. New material was added on the measurement of pension costs and other post-employment benefits. For accountants wishing to increase or refresh their knowledge of government and not-for-profit accounting or public budgeting.

International Accounting provides an overview of the broadly defined area of international accounting, but also focuses on the accounting issues related to international business activities and foreign operations. This edition also includes substantially updated coverage of the International Accounting Standards Board (IASB) and International Financial Reporting Standards (IFRS). The unique benefits of this textbook include its up-to-date coverage of relevant material, extensive numerical examples provided in most chapters, two chapters devoted to the application of International Financial Reporting Standards (IFRS), and coverage of nontraditional but important topics such as strategic accounting issues of multinational companies, international corporate governance, and corporate social responsibility reporting.

There is a dearth of good books on accounting in China, East Asia and Southeast Asia. This book makes a valuable contribution towards filling the gap. In particular, the authors focus on the extent of the harmonisation of domestic standards with international accounting standards and on the development of the accounting profession. The final chapter in Part III deals with the problems and prospects for accounting harmonisation in the region.

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The International Accounting and Finance Handbook is an excellent reference for assisting those with interests or responsibilities concerning the international dimensions of accounting, reporting, and control and finance. It provides the tools for managers who need to come to grips with the differences in accounting principles, financial disclosure and auditing practices in the worldwide finance and accounting arena. * Provides an overview of international accounting and finance issues * Contributors are from Big-5 firms, top legal and finance firms, and well-known academics * Author is a leading academic expert in international accounting and finance with a great deal of practical consulting experience * Shows important trends in international finance and accounting * Provides practical examples and case studies

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