

<<2008中澳会计与财务国际学术研讨会论文>>

图书基本信息

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内容概要

In the trend towards increasingly prominent economic globalization, the role of accounting is gradually crucial as an international commercial language, thus great attentions have been placed on the cultivation of accounting professionals and exchanges of academic achievements. As one of the universities sponsored by "211 Project", Zhongnan University of Economics and Law (ZUEL) possesses outstanding discipline specialty in Economics, Management, and Law, which is under the direct supervision of Ministry of Education of the People's Republic of China. ZUEL has put persistent emphasize on the development of accounting, therefore the accounting discipline is one of the five initially established national core disciplines. ...

书籍目录

Book One The Effects of Market Value Management on Listed Companies in China Institutional Investor Activism and Corporate Governance Management Disclosure, Timeliness of Annual Report and Information Transparency On the Significant Changes of SFAS141 Revised and the Effect on IFRS and CAS Self-interests or Win-win Policy for Top Executive Compensation Contract. From the Perspective of New-classical Economics Comparison of Accounting Research in China, Australia and America International Comparative Study and Reflection on the Supervision Function of the Board of Supervisors Comments on the Audit Quality Framework of Financial Reporting Council and Enlightenments Discussions on the Implementation of Environmental Accounting in Northern Jiangsu Province under Industrial Transfer Analysis on the Relationship between Interdisciplinary and Graduate's Innovation Ability A Study on the Relationship between Chinese Stock Market and American Stock Market The Impact of Debt Structure on the Investment Behavior A Study on University Departments' Efficiency with Data Envelopment Analysis A Study on the Essentials of System Innovation in Social Responsibility Accounting Based on Cycling Economy Analysis on the Influence of Industry Specialization on Audit Fees in China Bank Loan Risk and Countermeasures of Higher Education Institutions in China Managerial Ownership, Cash Dividend and Enterprise's Value Review of Factors Working on Earnings Quality Comparison between the Teaching Contents of the Courses of Financial Accounting in Series of the Accounting Major at Chinese and Australian Institutions of Higher Learning A Theoretical Analysis Framework on Governmental Accounting Reform Research on the Objectives of Financial Reporting Standardization of Financial System in Social Organization

Book Two Disclosure Quality of Environmental Information: Public Pressure, Social Trust and Internal Governance Experience of Foreign Capital Market Accounting Regulation and Its Enlightenment Financial Shared Services in Multinational Corporations Empirical Analysis on Influencing Factors for Debt Maturity Structure of Chinese Listed Companies The Scientific Principles of the Effective Measurement for an Initial Estimated Value of the Internal Rate of Return (IRR) An Empirical Research on the Moral Education Influences on the Abilities of Recognizing Moral Issues An Empirical Analysis on Earnings Pre-announcement of Chinese Listed Companies A Research on Listed Companies' Financial Pre-warning Model Based on BP Neural Network Quality of Provisions for Bad Debts and Earnings Information Contents Strategies for the Development of CPA Firms in Hubei Province Enlightenments from UK Disclosure System of CSR Information Determinants of Audit Fees in Quoted China Companies Procedural Rationality Basis of Financial Order in Enterprises A Research on Strategy of Financial Management in Universities An Innovative Research on the Valuation of Enterprise Based on EVA An Empirical Analysis on Growth Drivers of Listed Companies on China's SME Board Between Two Coups: A Western Perspective of the Reporting Performance of Fiji Public Sector Entities for 2001-2005 Evaluating the Extent of Australian Resource Companies' Estimates of Mineral and Petroleum Reserves The Impact of Environmental Influencing Forces on the Governance Paradigm of a Non For Profit Organisation Assessing the Broader Financial Implications of Government Policy Preventing Homelessness Big 4 or 4 Big: Is There A Difference in Audit Quality ? Perceptions of Accounting Performance Measures under Uncertainty The Value of Harmony Indices in Accounting Research

章节摘录

插图：From the results, we can see that the 100 best listed companies have obvious advantages on the abilities of creating value. From the aspect of unit capital's profitability, 100 best listed companies' average earning per share is up to 1.08, which is 184% higher than the average levels of the A stock market, whose earning per share is 0.38. From the aspect of the total profitability, 100 best listed companies' average net income is up to ~2.973 billion, which is as five times as the A stockmarket's average net income. From the aspect of the growth, the growth rate of 100 best listed companies' net income is obviously 75% higher than the A stock market's average level. Return on equity (ROE) reflects profitability of equity capital, the average ROE of 100 best listed companies is 50% higher than the market average ROE; Economic value added (EVA) reflects the new created value by the listed company on considering all capital costs (debt and equity) , 100 best listed companies' average EVA is 1.301 billion, which is far higher than average EVA of the A stock market. According to the statistics, 80% of the 100 best listed companies' EVA is positive, but other non 100 best listed companies' proportion of positive EVA is only 12.47%, the margin is very obvious. The value realization abilities of 100 best listed companies are also good. The 100 best listed companies' average market value is 75.7 billion, which is 335% higher than the market's average market value of ~17.371 billion. The 100 best listed companies averagely attained 100.12% growths of the market value in year 2007, which is 30% higher than the average market value growths of the A stock market. Tobin Q index reflects the assets premium of the listed companies, the average Tobin Q index of the 100 best listed companies is 128% higher than average level of the A stock market, the abilities of assets premium of those 100 best listed companies are outstanding.

编辑推荐

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