

<<中国会计研究>>

图书基本信息

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内容概要

《中国会计研究(2010年第2卷)(第1期)》讲述了：AccountinStandards Reform in China and theRole ofSubsidiary Earnings Information j力Decision  
MakingGovernm en t Accoun tin~Reform in China：Incen rives  
oFStakeholders and the Impact ofthe Institutional  
EnvironmenfFunction ot ' Property Rigts jn Chinese CPA Auditing：Evolu  
tion and ExtensionAn Evaluation ofFair Value ACCOInting Towards the  
FundamentalCharacteristics ofFinancial ACCOUnting.

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编辑的话

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特刊《家族企业会计与报告》征文启事)

## 章节摘录

版权页：插图：It is also interesting to contrast Ge'S view with the current Chinese regulation and practice relating to FV accounting. FV measurement has been adopted in over 25 of the 38 current Chinese accounting standards, either for initial measurement, subsequent measurement, impairment test, or other uses. However, the number of companies that actually use FV has been limited (e.g., 25 out of 772 firms that had investment property adopted the FV model in 2009) (MoF, 2010). In most cases, FV is a restricted option in the accounting standards. For example, the FV model may be used if there is clear evidence that the fair value of an investment property can be reliably determined on a continuing basis. As a result, the impact of FV measurement on profit in listed Chinese firms has been reported to be less than one percent (MoF, 2009). In light of these circumstances, the MoF did not follow the IASB in allowing certain financial assets to be reclassified in response to the financial crisis (IASB, 2008; MoF, 2009). There have been numerous studies of the value relevance of IFRS in the contexts of developed economies (e.g., Europe, Australia), but there is little reported empirical evidence on this issue in the Chinese context. Lu and Zhang (2010) help to address this gap. Taking advantage of the fact that the adoption of the new Chinese accounting standards issued in 2006 increases the difference between the earnings of the parent company and the consolidated earnings of the group, Lu and Zhang (2010) hypothesize and find evidence that the difference between the two earnings figures provides no incremental information before the adoption, but it does after the adoption. This suggests that the new accounting standards enhance the value relevance of accounting information. In addition, the study demonstrates that the retained earnings of subsidiaries contained in the consolidated earnings but not in the parent firm's earnings actually provide incremental information and that the adoption of the cost method in parent firm statements for investments in subsidiaries recovers the information loss caused by consolidation techniques.

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