Record Nr. UNINA9910254934503321 Autore Riccardi Lorenzo **Titolo** China Accounting Standards: Introduction and Effects of New Chinese Accounting Standards for Business Enterprises / / by Lorenzo Riccardi Singapore:,: Springer Singapore:,: Imprint: Springer,, 2016 Pubbl/distr/stampa **ISBN** 981-10-0006-9 Edizione [1st ed. 2016.] Descrizione fisica 1 online resource (332 p.) Disciplina 650 Soggetti Accounting Bookkeeping Macroeconomics Tax accounting Tax laws Accounting/Auditing Macroeconomics/Monetary Economics//Financial Economics **Business Taxation/Tax Law** Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Description based upon print version of record. Nota di bibliografia Includes bibliographical references. Introduction -- General Differences of China GAAP vs U.S. GAAP and Nota di contenuto IFRS -- Impact on results and financial statements -- Effects of the New PRC GAAP. This book provides an exhaustive overview of China's accounting Sommario/riassunto standards and makes a clear comparison between Chinese and international accounting systems. It offers an essential guide to dealing with new accounting standards for business enterprises in China. The guide provides valuable support to accountants and professionals when comparing the new standards adopted in China with the corresponding principles under IAS/IFRS and appraising potential outcomes. The comparative approach together with comments and easy-to-use

numerical examples allow readers to quickly grasp these accounting

systems.