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深入学习贯彻企业会计准则通用分类标准

促进会计更好地服务经济社会发展 王军 9 中国会计学会七届七次常务理事会工作报告 刘玉廷 我国上市公司公允价值信息的价值相关性 16 -基于企业会计准则国际趋同背景的经验研究 刘永泽 孙 翯 IFRS9 的实施对中国金融机构的影响及政策建议 23 潘秀丽 会计治理功能研究:分析与展望 姚文韵 崔学刚 31 证券市场规模效应研究进展: 述评与启示 39 杨华 陈迅 多元资本网络: 理论框架的构建 蔣 琰 茅 宁 45 企业共生财务战略及其实现路径 徐光华 沈 弋 52 财务危机预警研究:存在问题与框架重构 吴星泽 59 企业物流成本生成机理及其控制途径 66 一神龙公司物流成本控制案例研究 陈正林 资本结构、管理层防御与上市公司高管薪酬水平 72 王志强 张玮婷 顾劲尔 79 审计风险、审计定价与相对谈判能力 -以受监管部门处罚或调查的公司为例 宋衍蘅 85 会议综述

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