



2013

第 4 期
总第306期

会计研究

ACCOUNTING RESEARCH

资产负债表视角下的公允价值会计顺周期效应研究

论会计教育理念

所有权、负债与大股东利益侵占

职工薪酬与会计稳健性

主办单位:中国会计学会

国家社科基金资助期刊

2013

第4期

月刊·总第306期

2013年4月15日出版

目录

- 3 资产负债表视角下的公允价值会计顺周期效应研究 黄静如 黄世忠
- 12 非文化会计环境因素对会计价值的影响 肖泽忠 胡国强 袁蓉丽
- 20 论会计教育理念 栾甫贵
- 26 我国高校会计人才培养模式研究
——基于美国十所高校会计学教育的实地调研 何玉润 李晓慧
- 32 会计报表中衍生产品的信息披露研究
——美国的经验与启示 颜 延
- 38 金融危机冲击对企业集团内部资本市场运行的影响
——来自我国民营系族企业的经验证据 马永强 陈 欢
- 46 业绩归因的自利性披露及市场反应研究
——汇率单边升值情境下的纺织业表现 孙蔓莉 蒋 璐 孙 健
- 52 股权控制、债务容量与支付方式
——来自我国企业并购的证据 孙世攀 赵 息 李胜楠
- 58 股权分置改革影响控股股东的现金持有偏好吗? 姜英兵 于彬彬
- 66 所有权、负债与大股东利益侵占
——来自中国控制权转移公司的证据 白云霞等
- 73 职工薪酬与会计稳健性
——基于中国上市公司的经验证据 沈永建 梁上坤 陈冬华
- 81 内部控制、审计师行业专长、应计与真实盈余管理 范经华 张雅曼 刘启亮
- 89 我国政府绩效审计人员的能力框架研究 宋夏云

| | |
|---|-----------------------------------|
| Fair Value Accounting and Procyclicality: Based on the Perspective of Balance Sheet | Huang Jingru & Huang Shizhong (3) |
| The Impact of Non – Cultural Environmental Factors on Accounting Values | Xiao Zezhong et al. (12) |
| On the Accounting Education Ideas | Luan Fugui (20) |
| Study on Accounting Professional Talents Education Modes | |
| —An Investigation Based on Ten Famous Universities in US | He Yurun & Li Xiaohui (26) |
| On the Disclosure of Financial Derivatives in Financial Report: Experiences from US | Yan Yan (32) |
| The Impact of Financial Crisis on Internal Capital Market of Business Group | |
| —Empirical Evidence from Private Family Firms | Ma Yongqiang & Chen Huan (38) |
| Research on Market Reaction to Self – Serving Performance Attribution Bias | Sun Manli et al. (46) |
| Ownership Control, Debt Capacity and the Choice of Payment | |
| —Evidence from China’s Mergers and Acquisitions | Sun Shipan et al. (52) |
| Does Split – Share Structure Reform Affect the Cash Preference of Controlling Shareholders? | |
| | Jiang Yingbing & Yu Binbin (58) |
| Corporate Ownership, Debt, and Expropriation | |
| —Evidence from Controlling Rights Transferred Firms | Bai Yunxia et al. (66) |
| Wage and Accounting Conservatism: Evidence from China | Shen Yongjian et al. (73) |
| Internal Control, Auditor Industry Expertise, Accrual and Real Earnings Management | |
| | Fan Jinghua et al. (81) |
| Research on Competence Framework of Government Performance Auditors in China | Song Xiayun (89) |