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厦门大学

博士学位论文

会计国际化之国家利益研究

Studies on National Interests in Accounting
Internationalization

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摘 要

随着经济全球化的迅猛发展,会计国际化不断取得重大进展。然而自 IASC 成立以来,会计国际化的道路一直十分坎坷,究其原因,各国不同的国家利益是影响会计国际化进程重要而关键的因素。本文通过研究,试图从深层次揭示这一因素的内在实质,并为中国会计国际化中国家利益的维护与扩展,探索现实有效的途径。

文章首先界定了国家利益的概念,指出:国家利益是国家满足和维护其生存与发展的一切需求,这种需求既体现了国家置身于其所处国际环境的客观状况,又反映了构建国家身份的主观判断,是国家权力、国际合作与利益认知三者关系的总和。它既具有客观性,又具有主观性、动态性和可变性,是权力、制度与认知的综合反映。

文章对会计国际化的经济后果及会计国际化中国家利益的内容与形式进行了分析。指出会计国际化的经济后果有国际后果和国内后果两个方面。会计国际化中的国家利益在内容上可以分为政治利益、经济利益、文化利益和安全利益,并分别有各种不同的利益表现形式。

文章将欧美等发达国家和东盟等发展中国家的会计国际化状况作为全球会计国际化的缩影,分别分析了各自的会计国际化进程及其利益维护策略。指出美国在会计环境变化的情况下能够及时修正其会计国际化策略,依靠其强大的资本市场和会计实力,积极主导 IASB 的改组,主动参与 IFRS 趋同项目的合作,顺利地将美国意志融入 IFRS 之中。欧盟则通过建立严密的会计咨询与监管机构,低成本追求内部协调,建立对 IAS/IFRS 的双重认可机制,积极推动 IFRS 与美国 GAAP 趋同及会计准则国际等效等方案,为自身谋取最大利益。加拿大、澳大利亚、日本、东盟各国亦紧跟国际形势变化,采取了各自相应的利益维护策略。

本文的分析揭示,IASC/IASB 作为国际准则的制定者和推动会计国际化的核心力量,在改组前后分别采取了不同的利益协调取向与协调策略,但其根本立场是依靠大国、强国完善国际准则、推动会计国际化进程。

通过深入分析中国的会计环境和中国的国家利益,本文认为,降低本国市场的交易费用是中国会计国际化的核心利益;与发达国家实行准则等效是中国的重

要利益；与发展中国家实行准则等效是中国的一般利益。而从时间上判断，实行准则的国际等效，是中国的目前利益；构建与欧美相似或接近的准则应用环境是中国的中期利益，取得与欧美相同的国际准则制定地位是中国的长期利益。

最后，根据对中国国家利益的判断，文章提出了构建科学合理的会计国际化战略框架、改善会计国际化的内外环境、增强本国会计实力、加强国际合作等维护国家利益的具体策略。

本文主要贡献有如下三点：一是从国际政治关系的角度出发，首次针对会计国际化中的国家利益进行了比较全面、系统、深入的分析和研究；二是对中国会计国际化之国家利益的判断和维护提出了具有一定创见性的学术观点；三是从历史的角度，比较完整地挖掘、分析了主要国家与国家联盟在会计国际化中维护其国家利益的策略，以及IASC/ IASB协调各国利益的立场与措施，可为其他学者研究相关问题提供较为明晰的参考。

关键词： 会计； 会计国际化； 国家利益

ABSTRACT

With the rapid development of economic globalization, the accounting internationalization has been making great progress. However, since IASC was founded, the road of accounting internationalization has been full of frustrations, whose reason is that the variance of national interests among countries is the important and key factor influencing the accounting internationalization. This paper tries to reveal the inherent nature of this factor historically and to explore the effective way to protect and extend the national interests of China in accounting internationalization.

Firstly, this paper defines national interest as any need for a country to satisfy and protect its survival and development, which reflects both the situation of the international circumstances surrounding the country and the subjective judgment on national status establishment and which is the sum of the relationships among national authority, international cooperation and interest cognition. The natures of national interests include objectivity, subjectivity, dynamics and variability, and national interest is the integrated reflection of authority, system and cognition.

The paper analyzes the economic consequences of accounting internationalization and the contents and forms of national interests. It is implied that the economic consequences include both sides from international and domestic either; the national interests in accounting internationalization include political interests, economic interests, cultural interests and security interests which have different forms respectively.

Taking the accounting internationalization status of developed countries such as the United States (U.S.) and European countries and that of the developing countries in Eastern Union as an epitome of accounting internationalization all over the world, this paper analyzes their histories of accounting internationalization and interest protection strategies. As the paper pointed, the U.S. modified its strategy on

accounting internationalization on time with the change of its accounting environment, and actively dominated in both the restructure of IASB and the joint projects of convergence with IFRS based on its strong capital market and accounting strength so as to input its will into IFRS. European Union tries to achieve the maximum interest of itself through the measures of establishing rigorous advisory and regulatory agencies of accounting, pursuing internal harmonization at low cost, setting up two-double endorsement mechanism on adopting IAS/IFRS and actively promoting both the convergence between IAS and US GAAP and the equivalent accounting standards. At the same time, Canada, Australia, Japan and Eastern Union Countries are also catching up with the change of international situation and adopting proper approaches to protect their national interests.

The paper states that as the stipulator of international standards and the core force promoting accounting internationalization, IASC/IASB adopted different orientations and strategies of interest harmonization before and after its restructure; while its fundamental position is to depend on dominant countries, to improve international standards and to promote the evolution of accounting internationalization.

Through analyzing deeply the accounting environment and national interests of China, this paper perceives that the core interests of China in accounting internationalization is to reduce the transaction cost of domestic markets; the important interest is to achieve the standards equivalence with developed countries; and the common interest is to achieve the standards equivalence with developing countries. Judging from the perspective of time schedule, the current interest of China is to achieve the standards equivalence with other countries; the middle-term interest is to establish the standards application environment similar to that of Europe and U.S.; and the long-term interest is to obtain the position equal to that of Europe and U.S. in the international standards constitution.

Finally, according to the judgment on Chinese national interests, this paper develops the following specific strategies to maintain national interests: to establish

the scientific and rational strategy framework for accounting internationalization, to improve both the internal and external environment, to enhance the accounting strength of China and to strengthen the international cooperation, etc.

The main contributions and innovations of this paper are as the following three points : firstly, for the first time it analyzes and studies the national interests of China in accounting internationalization comprehensively, systematically and deeply from the aspect of international political relationship, and puts forward some original academic ideas; secondly, it puts forward some original academic viewpoints on the accounting internationalization in China of the judging and protecting Chinese national interests; thirdly, it analyses rather comprehensively and deeply both the strategies of the main western countries and country union to maintain national interests in accounting internationalization and the IASC/ IASB's position of and measures to harmonize the national interests of different countries historically, which can greatly benefit the researchers for their further study in this field.

Key words: Accounting; Accounting internationalization; national interests

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