

全球经济治理视角下的 会计职业国际趋同

International Convergence of the accountancy Profession from the Perspective of Global Economic Governance

中国注册会计师协会副会长兼秘书长 陈毓圭

Dr. Chen Yugui

Deputy President and Secretary General of CICPA

2011年9月18日 北京

Beijing, Sept. 18, 2011

主要内容

What we discuss today

- 会计职业国际趋同在全球经济治理中的作用
The role of international convergence of accountancy profession in global economic governance
- 中国在推动会计职业国际趋同方面的努力
China's efforts to promote international convergence of accountancy profession
- 深化会计职业国际趋同的几点建议
Several suggestions for furthering the convergence of accountancy profession

会计职业国际趋同在全球经济治理中的作用

The role of international convergence of accountancy profession in global economic governance

- 全球经济呈现高度的一体化状态

The global economy has been highly integrated

会计职业国际趋同在全球经济治理中的作用

The role of international convergence of accountancy profession in global economic governance

- 全球经济一体化要求加强全球经济治理

Global economic integration needs to enhance and improve global economic governance

会计职业国际趋同在全球经济治理中的作用

The role of international convergence of accountancy profession in global economic governance

- G20峰会等对会计职业的关注和重视

The G20 summit attached unprecedented concern and attention to the accountancy profession

会计职业国际趋同在全球经济治理中的作用

The role of international convergence of accountancy profession in global economic governance

- 会计职业组织积极融入全球经济治理

Professional accounting organizations have actively been involved into global economic governance

会计职业国际趋同在全球经济治理中的作用

The role of international convergence of accountancy profession in global economic governance

- 有利于防范全球经济风险

Conducive to preventing and controlling global economic risks

会计职业国际趋同在全球经济治理中的作用

The role of international convergence of accountancy profession in global economic governance

- 有利于促进企业跨国经营

Conducive to promoting cross-border operation of enterprises

会计职业国际趋同在全球经济治理中的作用
The role of international convergence of accountancy
profession in global economic governance

- 有利于推动全球经济增长

Conducive to promoting global economic growth

中国在推动会计职业国际趋同方面的努力

**China's efforts to promote international convergence
of accountancy profession**

- 提出了中国会计职业国际趋同的基本原则

Fundamental principles have been made regarding
international convergence of Chinese accountancy
profession

中国在推动会计职业国际趋同方面的努力

China's efforts to promote international convergence of accountancy profession

- 实现中国会计职业准则与国际准则的全面趋同

Achieve comprehensive convergence of Chinese accountancy profession standards with international standards

中国在推动会计职业国际趋同方面的努力

China's efforts to promote international convergence of accountancy profession

- 推动中国会计职业准则与其他国家和地区的等效互认

Promote the equivalence and mutual recognition of Chinese accountancy profession standards with those of other countries and regions

深化会计职业国际趋同的几点建议

Several suggestions for furthering the convergence of accountancy profession

- 积极参与准则的制定，反映执业实践中的问题

Actively participate in the standard-setting, and reflect the problems in practice

深化会计职业国际趋同的几点建议

Several suggestions for furthering the convergence of accountancy profession

- 大力培养国际化人才，积极利用会计专业服务

Make efforts to cultivate world-class talents and actively utilize professional accounting services

深化会计职业国际趋同的几点建议

Several suggestions for furthering the convergence of accountancy profession

- 提升企业财务人员的能力，加强职业道德教育

Build capacity and strengthen ethical education in the corporate financial personnel

谢谢！

Thanks