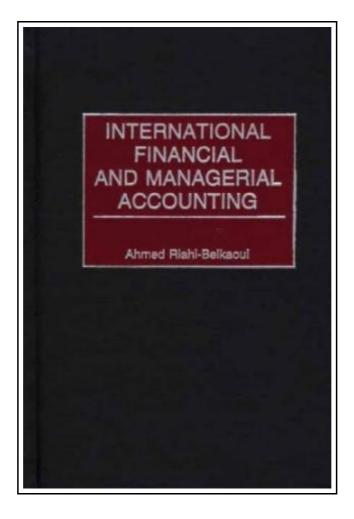
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Praeger. Hardcover. Book Condition: New. Hardcover. 408 pages. Dimensions: 9.2in. x 6.3in. x 1.4in.There are linkages, ramifications, conditions, and demands made by the global economy on domestic as well as multinational firms--and executives must be aware of all of them. One way is through the medium of accounting information and the special way it reflects the realities of international business. Providing this crucial information is the task of accounting executives and their staffs worldwide. Dr. Riahi-Belkaoui sees it as a distinctly new type of information that applies to external and international users of all kinds, operating in different nations and cultures. He identifies the various issues and problems that are most critical to the efficient management of multinational firms, provides practical solutions to international accounting problems, and with his focus on normative as well as descriptive solutions, helps confer on international accounting the status of a legitimate multidisciplinary inquiry. Dr. Riahi-Belkaoui begins by outlining environmental factors in the global economy and their affect on the definition, dimensions, and conduct of international accounting. He deals next with the international issues of taxation philosophies, types, systems, treaties, havens, and other relevant matters, before moving to the problems of determining and estimating exchange rates and the management of economic exposure. He elaborates on this in Chapter 4 with discussions of international arbitrage, then moves to the problems facing multinational firms when they decide on a choice of organizational structure and attempt to evaluate decisional performance. Chapter 6 addresses the use and misuse of accounting information for various purposes, Chapter 7, the specifics of capital budgeting. He then looks at the accounting and tax issues involved in the determination of transfer prices by multinational firms, and next at the accounting treatments associated with foreign currency translation, transactions, and futures contracts. Chapter 10 concludes the...

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