
This paperback volume contains a dozen papers presented at a workshop held in June 1994, which was hosted by the Department of Accounting of the Universitat de Valencia and sponsored by Comparative International Governmental Accounting Research (CIGAR). Three broad themes permeate the papers: (1) governmental accounting standards and practices in a country (Germany, the UK, Scotland, Italy, Poland, China, and New Zealand) (2) comparative governmental accounting standards and practices (OECD countries and three Scandinavian countries), and (3) the public sector audit and the accountability of governments (UK and Dutch experiences). All of the papers are in the English language.

It seems that most of the papers have not also been published in journals.

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S.A.Z.


This special edition of the semiannual journal, Pacific Accounting Review, contains 23 Millennium Essays to celebrate New Zealand’s “unique position as first into the future,” for an outpost on New Zealand territory was “the first inhabited place in the world to see the sunrise of the new millennium” (p. i). The short essays, ranging between 3 and 15 pages each, were written by “leading academics and practitioners from around the globe, [and] while each essay is unique, there is one common theme, and that theme is change” (p. i). Sixteen of the essays were invited by the editor. Three research articles unrelated to the themes of the essays occupy 60 pages of the issue.

There are too few vehicles for “think” papers on accounting and its role in society, and this special edition of Pacific Accounting Review helps fill the void. Even though the new millennium will not arrive until January 1, 2001, the pretext amply justifies this collection of interesting and provocative essays. The journal’s web site is at: www-par.massey.ac.nz.

S.A.Z.

**International Accounting Service**, by Timothy S. Doupnik, RIA Group/Warren, Gorham & Lamont, New York, 1999, inserts in a ring binder, approximately 1,500 pages (1-year subscription US$495; special adoption price US$65, without subscription, when ordered through the campus store).

This volume contains a description and explanation of IASC standards, with many examples and illustrations drawn from actual company financial statements. About half of the volume consists of the contents of the IASC’s 996-page book, *International Accounting Standards 1998*, and thus it includes all of the IASC’s standards issued by the end of 1998 and the first three interpretations.

The volume contains no comparisons with US GAAP or with any other national GAAP, and there are no references to articles or books that might usefully be consulted.

The book gives copyright credit to PricewaterhouseCoopers, for most of the description and explanation seems to have been taken from, or is heavily based upon, the firm’s 830-page handbook, *Understanding IAS* (see Capsule Commentaries, Vol. 34, No. 3, p. 457). It is not made clear whether material that goes beyond the contents of the handbook, which was published in October 1998, was supplied by the author of this volume, by the firm, or by both. The author has not written a preface, so it is not evident how the volume was compiled and also how it was designed for use in university curricula. But it obviously represents an authoritative, detailed source of IASs for any course that makes extensive use of them. The volume would also be very useful to accounting practitioners, chief accounting officers, and financial executives whose clients or companies have a significant international focus.

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The Fédération des Experts Comptables Européens (FEE) is the organization that represents the accounting profession in Europe. It currently groups together 38 institutes in 26 countries, including the 15 EU member states and other European countries. It tries to foster the contact between those professional bodies, to improve the exchange of information, to harmonize auditing and accounting practice, and to represent the interests of the European accounting profession worldwide. Recently, it issued a discussion paper...