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.

S.A.Z.


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