International Accounting and Multinational Enterprises, 6th Edition
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Make informed decisions in today's dynamic international business environments

International accounting has never been so exciting. Not only is the pace of international business, finance, and investment rapidly increasing, but we are also moving closer than ever before toward a convergence of accounting standards worldwide.

Updated and revised to keep pace with these changes, this Sixth Edition of Radebaugh, Gray, and Black's International Accounting and Multinational Enterprises focuses on international business strategies and how accounting applies to these strategies. You'll learn how to use financial and accounting information across borders, and make more informed decisions in an increasingly complex international business environment. The authors also explain the key factors, including cultural differences, that influence accounting standards and practices in different countries, and how those factors impact the harmonization of standards worldwide.

New to This Edition:

* New coauthor, Ervin L. Black of Brigham Young University.

* Updated coverage on corporate governance, Sarbanes-Oxley, the Public Company Accounting Oversight Board (PCAOB), and how these forces affect U.S.-based multinationals, as well as companies in other countries.
* Increased coverage of the efforts of the International Accounting Standards Board (IASB) to establish a uniform set of International Financial Reporting Standards (IFRS) worldwide and its interface with different national standard setters, especially the FASB. Special attention is given to the experience of the European Union and Australia in adopting IFRS in 2005.

* A web-based International Accounting Practice Problem, which helps students see how to apply IFRS to a set of transactions.

* Brief, user-oriented examples called Strategic Decision Points at the beginning of each chapter.

* Expanded end-of-chapter material, including more discussion questions and exercises.

* New cases (two per chapter) on the web.

* Accounting for foreign exchange is now covered in two chapters. One chapter focuses on accounting issues, and the other chapter, which is new, focuses on foreign exchange risk management.

### RELATED RESOURCES

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### NEW TO EDITION

• Erv Black of Brigham Young University has been added as a third co-author

• Content has been updated to include coverage of corporate governance, Sarbanes - Oxley, the Public Company Accounting Oversight Board (PCAOB), and how these forces affect U.S.-based multinationals as well as companies in other counties.

• The description of accounting in different countries is strengthened to include a wider variety of industrial and developing countries from around the world.

• An International Accounting Practice Problem has been added to help students see how to apply IFRS to a set of transactions.

• There is more focus on the efforts of the IASB to establish a uniform set of International Financial Reporting Standards’ worldwide and its interface with different national standard setters, especially the FASB. Special attention is given to the experience of the European Union and Australia in adopting IFRS in 2005.
• Each chapter will begin with a short company example called a “Strategic Decision Point, a user-oriented feature.

• End of chapter material is expanded and updated to include 15 Discussion Questions per chapter, 15 Exercises per chapter and two Cases per chapter.

• Accounting for foreign exchange has been separated into two chapters. One chapter focuses on accounting issues, and the other chapter, which is new, focuses on foreign exchange risk management, which is more of a managerial issue.

• More examples are given of companies from a wide variety of countries, size, and industries.

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**FEATURES**

- a unique strategic management perspective combining accounting, international business, and global strategy

- emphasis on importance of cultural differences

- effective blending of theory and practice

- extensive discussion questions, exercises and case materials

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