

国际会计师联合会公告: 西班牙语《国际审计与质量控制准则手册》翻译完成

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编者按: 国际会计师联合会 (IFAC) 发布公告, 表示西班牙语《国际审计与质量控制准则手册》的翻译工作已经完成。现将该公告转发, 供参考。

The International Federation of Accountants (IFAC), the global organization for the accountancy profession with members and associates in 127 countries, welcomes the Spanish translation of the *Handbook of International Standards on Auditing and Quality Control*.

This single Spanish translation is the result of a two-and-a-half-year-long collaborative effort by Instituto de Censores Jurados de Cuentas de España (ICJCE) and Instituto de Contabilidad y Auditoría de Cuentas, and a review committee led by Federación Argentina de Consejos Profesionales de Ciencias Económicas (FACPCE), with representatives from IFAC member bodies in Bolivia, Chile, Colombia, Costa Rica, Mexico, Panama, Paraguay, and Uruguay, and other key stakeholders.

The translated publication includes an unofficial Table of Equivalencies showing differences between terminology used in Spain and that commonly used in Latin America. It has also been reviewed by the Directorate General of Translations (DGT) of the European Commission for its acceptability in the European Union.

According to Rafael Cámara, president of ICJCE, “ICJCE is especially delighted with the publication and would like to congratulate all those involved. This publication represents the first time a Spanish translation of these high-quality international auditing standards has been published in Spain, and is the culmination of several years of work.”

Fermín del Valle, former president of IFAC, said, “This publication is indeed a significant milestone and will be of great benefit to professionals in Latin America. Spanish is a significant world language, spoken in Spain as well as in some 20 Latin American countries. Many Latin American countries have plans to adopt the International Standards on Auditing and Quality Control, and availability of the Spanish translation will be essential in this regard.”

Ian Ball, IFAC chief executive officer, added, “This project is an excellent example of cooperation between IFAC member bodies for the benefit of the global accounting and auditing profession. IFAC is extremely grateful to all those who have contributed resources and efforts to this very important publication. This Spanish translation represents an essential step in furthering the adoption and implementation of high-quality international auditing and quality control standards in the public interest.”

IFAC member bodies are working together on a number of related projects. A cooperation agreement was recently signed between ICJCE, FACPCE, and Instituto Mexicano de Contadores Públicos to publish a single Spanish translation of the *Code of Ethics for Professional Accountants*, issued by the International Ethics Standards Board for Accountants. The final translation is expected to be published on the IFAC website in 2012. A draft memorandum of understanding between these three IFAC member bodies has also been prepared with the objective of collaborating to achieve longer-term, sustainable processes for a single Spanish translation of the international standards and other IFAC publications.

The translation was published in Spain by ICJCE and in Latin America by FACPCE (Argentina). Contact ICJCE at auditoria@icjce.es or FACPCE at facpce@facpce.org.ar to purchase printed copies of the translated handbook.

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