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Zhuge, Hua

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4.中外（英）文摘要及关键词

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Abstract

Keywords

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5.目录

6.正文

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7.注释

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8.主要参考文献

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[1]
179-193

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2001

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2001 38-42

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2004 2 101-106

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2012 55 34 3219

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2009

2010 3

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[EB/OL]

2001-12-19

[2002-04-15]

http

www.creader.com/news.20011219/ 20011219.html

2015 12 1

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9.附录（非必选项）

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X

10.致谢或后记（非必选项）

二、毕业论文（设计）撰写规范

（一）行文

Times New Roman

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（二）正文主体

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(六) 数字

2000

2007-03-18 20 50

2000 00

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123 456

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200 250 300

200 250 300

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2001 11 28 2002 5 28

2001 11 28 2002 5 28

2005 2006

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2011 7 29

GB/T

158352011

(七) 其他

2001
WTO

World Trade Organization WTO

C. Littleton
S. Kaplan

Luca Pacioli

S.

A.
Robert

1984 2 27

2011 12 30

GB T158342011

2001 12 19

2002 3 31

三、毕业论文（设计）打印要求

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四、毕业论文（设计）定稿的装订

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中南财经政法大学



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资产证券化及其会计问题初探

*Pilot Study of Asset Securitization and Its
Accounting Problems*

Zhang, Dong ming

20XX X XX



Abstract

Asset-backed securitization financing is. Recently the scholars all over the world have done much research on the subject and their research findings are extremely fruitful. However, there is a certain extent of difference between them. In particular, great deals of issues are worth studying from the point of accounting.

The paper focuses on asset securitization and its related concepts and methods. It analyses accounting problems probably arising from putting asset securitization in practice and has taken part. And it discusses the way forward the personal view based on the current situation and forecasts.

The paper describes a special topic in the normative method of research. It is divided into sections. First, the asset securitization connotation, operating principles and are discussed. (The first part discusses the asset securitization connotation, operating principles and) Second, its expanding business and investment income are analyzed according to accounting. Finally, it prospects and analyses of asset securitization.

The main innovation in the paper is reflected in

Keywords: Asset securitization; accounting; benefit

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二、资产证券化所涉及的会计问题分析.....	X
结 语.....	X
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附 录.....	X
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X XXXXXXXXXXXXXXXXXXXX	X
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引 论

				20
70	1977	S.	Lewis S. Rabieri	
	Asset Securitization			

一、资产证券化的基本原理

1.

Gardener

Mortgagebacked Securities Assetbacked Securities ABS
MBS

asset pool

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		1985		8	1992	1 888
	1992		2 050	2006		74
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2002 38-42
ABS Assetbacked Securitization

AssetSecuritization

Asset Securitization

42

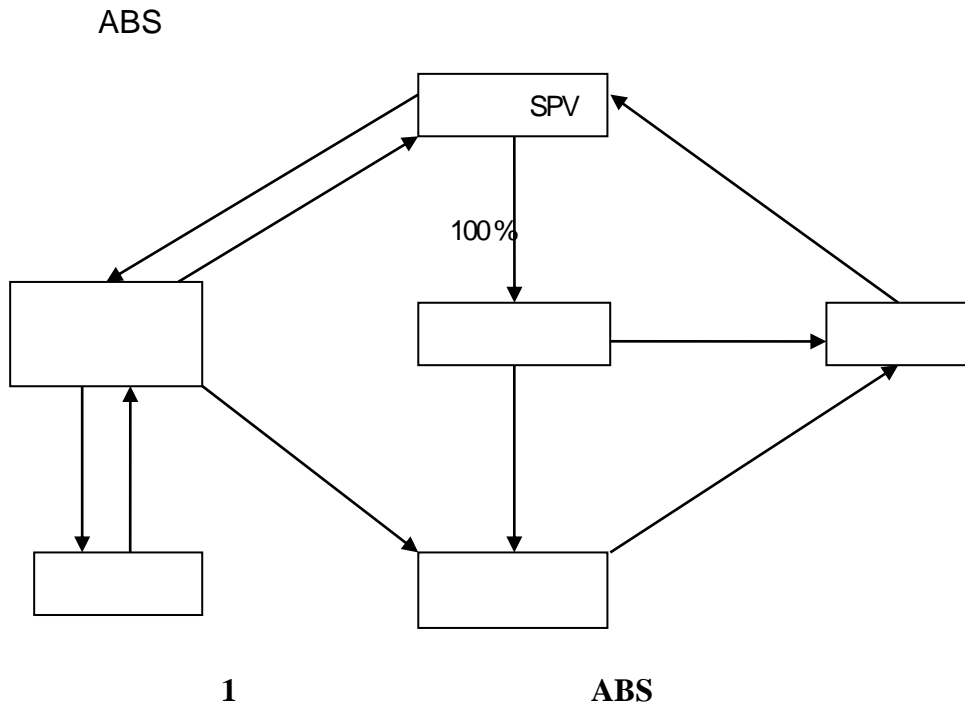
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special purpose vehicle *SPV* 3



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二、资产证券化所涉及的会计问题分析

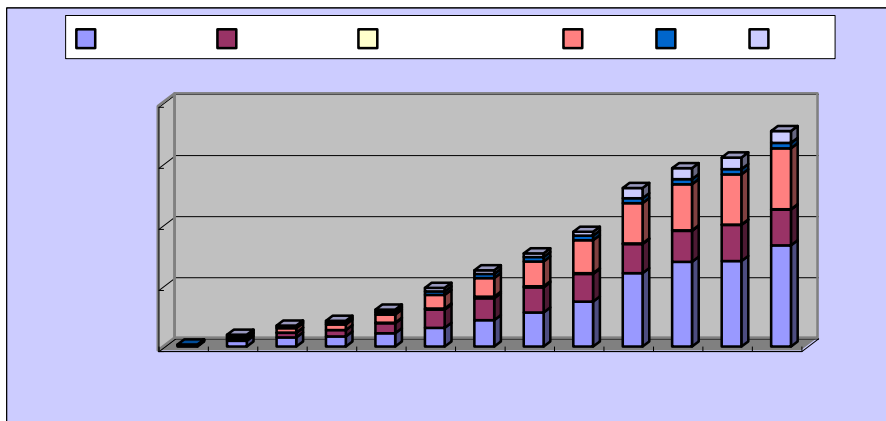
4

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	50	50	70	50
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1992

2005 2006

Pearson

8

9

8 2005

		2005	2005 EPS	2005	2005	2005
2005	Pearson	1.000	0.198**	-0.073*	-0.105**	-0.207**
		1018	0.000 1018	0.020 1018	0.000 1018	0.002 219

[N]

2005-01-28 8

		2005	2005 EPS	2005	2005	2005
2005 EPS	Pearson	0.198** 0.000 1018	1.000 1018	-0.011 0.735 1018	-0.055 0.078 1018	0.045 0.503 219
2005	Pearson	-0.073* 0.020 1018	-0.011 0.735 1018	1.000 1018	-0.003 0.918 1018	0.068 0.319 219
2005	Pearson	-0.105** 0.000 1018	-0.055 0.078 1018	-0.003 0.918 1018		

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附录一

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