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普华永道

普华永道国际财务报告准则实务指引——金融工具系列(第三册)
PricewaterhouseCoopers IFRS MOA—Financial Instruments Series (Volume Three)

国际财务报告准则实务指引 ——金融工具

IFRS Manual of Accounting —Financial Instruments

主译 陈燕华

翻译组主要成员 李家胜 程江 王洁

- 第五章——主合同中的嵌入式衍生工具
Chapter 5 – Embedded derivatives in host contracts
- 第九章——金融资产和金融负债的计量
Chapter 9 – Measurement of financial assets and liabilities



中国财政经济出版社

中英文对照
English with
Chinese Translation



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图书在版编目 (CIP) 数据

国际财务报告准则实务指引. 第5章, 主合同中的嵌入式衍生工具、第9章, 金融资产和金融负债的计量: 汉英对照 / 陈燕华等编译. —北京: 中国财政经济出版社, 2014. 3

(普华永道国际财务报告准则实务指引. 金融工具系列)

ISBN 978 - 7 - 5095 - 5043 - 4

I. ①国… II. ①陈… III. ①会计准则 - 世界 - 汉、英 IV. ①F233. 1

中国版本图书馆 CIP 数据核字 (2013) 第 318598 号

责任编辑: 吴 敏

责任校对: 张 凡

中国财政经济出版社出版

URL: <http://www.cfeph.cn>

E-mail: cfeph@cfeph.cn

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社址: 北京市海淀区阜成路甲 28 号 邮政编码: 100142

营销中心电话: 88190406 财经书店电话: 64033436

北京富生印刷厂印刷 新华书店经销

787 × 1092 毫米 16 开 25 印张 425 000 字

2014 年 4 月第 1 版 2014 年 4 月北京第 1 次印刷

定价: 63.00 元

ISBN 978 - 7 - 5095 - 5043 - 4/F · 4090

(图书出现印装问题, 本社负责调换)

本社质量投诉电话: 010 - 88190744

反盗版举报热线: 88190492、88190446

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Preface

Recent years have seen major changes in financial reporting worldwide with the single most important change being convergence around IFRS. There has also been a keen focus to improve the long term development of the CPA profession within China. As the Ministry of Finance and other regulatory bodies continue to promulgate legislation to promote the development of the Chinese CPA profession, we hope the release of our IFRS Manual of Accounting with Chinese Translation will also contribute to this effort.

The Ministry of Finance issued the Accounting Standards for Business Enterprises (hereafter referred to as “China Accounting Standards” or “CAS”) in 2006. CAS incorporates all of the principles of IFRS and there has been a continued focus on convergence over the last few years. Additionally, IFRS is becoming increasingly important for many companies in China, including domestic companies seeking to raise capital overseas, as well as for foreign companies that have operations in China. With the continued convergence of CAS and IFRS, the release of our IFRS Manual of Accounting with Chinese Translation brings to China the extensive collective experience of the PwC’s global network of firms in applying IFRS.

We hope this Manual will play a part in promoting consistent, comparable, relevant and reliable IFRS financial information and will serve as a reference tool for accounting students, academics, practitioners and users of financial statements in better understanding and implementing IFRS. More importantly, we hope the advice given in this text will assist those dealing with the many issues faced in preparing IFRS financial statements and provide helpful insight to users of such statements.

Raymund Chao

Asia Pacific Assurance Leader

PwC

前言

近年来，全球财务报告领域发生了重大变化，其中最为重要的一项变化是与国际财务报告准则的趋同。同时人们也热切地关注着中国境内注册会计师行业的长期发展。财政部及其他监管机构不断完善法规，推动中国注册会计师行业的发展，我们希望这本中英文对照的国际财务报告准则实务指引能够对此作出贡献。

财政部于2006年颁布了《企业会计准则》（以下称为中国会计准则，或CAS）。CAS包含了IFRS中的所有原则，且在过去的几年里持续趋同。此外，IFRS对于中国的许多公司来说越来越重要，包括寻求筹集海外资本的国内公司，以及在中国境内运营的外国公司。随着CAS与IFRS的持续趋同，本书的发行将给中国读者带来普华永道全球成员机构网络在应用IFRS方面积累的丰富的经验。

我们希望本书能够在推广一致的、可比的、相关的以及可靠的IFRS财务信息方面起到作用，并且可以作为会计领域的学生、学者、从业人员及财务报表使用者更好地理解及运用IFRS的参考工具。更为重要的是，我们希望本指引中提出的建议能够帮助其处理在编制IFRS财务报表时遇到的问题，并向此类财务报表使用者提供有用的观点。

赵柏基

普华永道亚太区审计部主管合伙人

Overview/Introduction

The IFRS Manual of Accounting is a practical guide to International Financial Reporting Standards. With close to 70 countries that have converged their local accounting standards with IFRS as at the time of writing, the application of IFRS has attracted significant attention in the world stage. At the same time, as more and more countries adopt IFRS (or its equivalent local standard), views continue to develop or evolve as to how particular aspects of a standard should be interpreted and applied. The views expressed in this Manual are based on years of experience from PricewaterhouseCoopers' Global Accounting Consulting Services team. The views expressed are a guide to applying IFRS rather than a set of definitive interpretations. The application of IFRS to a specific company is a matter of judgement given its particular facts and circumstances. Moreover, the application of IFRS might be influenced by the views of regulators.

The Manual covers diverse areas of accounting from the recognition and measurement of financial instruments to accounting for deferred taxation, business combinations and share-based payments. It explains in detail the rules that apply to preparing consolidated financial statements and considers the other statements that appear in annual reports such as cash flow statements as well as disclosures required by each specific standard.

Due to the continued convergence of China Accounting Standards and IFRS, PwC China has undertaken a significant project to translate our Global IFRS Manual of Accounting into Chinese. We sincerely hope that our IFRS Manual of Accounting with Chinese Translation provides practical insights to transactions commonly-seen in China and can help preparers, auditors, analysts and other users of financial statements to bridge the gap between accounting principles and their applications.

Yvonne Kam
Accounting Consulting Service Lead Partner
PwC China and Hong Kong

概述/引言

《国际财务报告准则实务指引》是应用国际财务报告准则的实务指南。于撰稿之时，已有近 70 个国家将其本国的会计准则与国际财务报告准则趋同，在世界范围内，国际财务报告准则的应用已广受重视。与此同时，随着越来越多的国家采用国际财务报告准则（或其等等的本地准则），关于某条准则特定方面应如何解释及应用的各种观点在持续发展或演变。本实务指引中所表达的观点是基于普华永道全球会计专业咨询服务团队以往多年的经验得出。我们所传达的观点是应用国际财务报告准则的指南，而非一系列确定的解释。一家特定的企业在应用国际财务报告准则时需根据特定的事实和环境作出判断。此外，国际财务报告准则的应用也可能受到监管机构观点的影响。

本实务指引涵盖从金融工具的确认和计量到递延税项、业务合并和以股份为基础的支付的核算等不同的会计领域。它详细解释了编制合并财务报表所应用的原则，并考虑了年报中出现的其他报表，如现金流量表以及每条特定准则所要求的披露。

鉴于中国会计准则与国际财务报告准则的持续趋同，普华永道中国启动了一项具有重大意义的项目，即将《国际财务报告准则实务指引》译成中文。我们诚挚地希望这套中英文对照的《国际财务报告准则实务指引》能够为中国常见的交易提供实用的见解，为编制者、审计人员、分析人员以及其他财务报表使用者们在会计原则与其具体应用之间架起一座桥梁。

金以文

会计专业咨询服务首席合伙人

普华永道中国及香港

How to use this publication

Given the increasing importance of IFRS in China and the continued convergence of CAS and IFRS, the Accounting Consulting Services team of PwC China and Hong Kong have undertaken a significant project to translate the IFRS Manual of Accounting into Chinese.

The Manual is a practical guide in applying IFRS and the views are based on the extensive experience of the PwC's global network of firms. However, IFRS is not static and is continuously developing. The views on its interpretation and application will adapt and evolve. The views expressed in this Manual are a guide to applying IFRS rather than a set of definitive interpretations. The application of IFRS requires significant judgement and specific facts and circumstances should be carefully considered.

IFRS Manual of Accounting with Chinese Translation will be released in different volumes. Depending on the topic, each release may be a chapter or a combination of a number of chapters from the Manual.

Because of the interdependencies between individual IFRS, there are many cross references between different chapters of the Manual. Although the IFRS Manual of Accounting with Chinese Translation will be released in different volumes, the cross references have been maintained. Users are encouraged to refer to those cross references in other translated chapters or to the English version of the Manual if it helps in their understanding.

This book is the third volume of IFRS Manual of Accounting – Financial Instruments 2011 Series with Chinese Translation. The content covers Chapter 5 – Embedded derivatives in host contracts, Chapter 9 – Measurement of financial assets and liabilities of the English version and its translation. While every effort has been made to ensure an accurate translation, reference should be made to the English version in the event there are any differences between the Chinese and English versions.

使用说明

鉴于 IFRS 在中国愈发重要以及 CAS 和 IFRS 的持续趋同，普华永道中国及香港的会计专业咨询服务小组已着手开始了一项具有重大意义的项目，即将《国际财务报告准则实务指引》译成中文。

《国际财务报告准则实务指引》是对应用 IFRS 的实务指引，其中的观点是基于普华永道全球成员机构网络丰富的经验。然而，IFRS 不是静止的，而是持续发展的；因此，对 IFRS 的解释和适用会有所改变和发展。本指引表达的观点是对应用 IFRS 的一种指引，而非一套具有决定性的解释。IFRS 的应用需要大量的判断，还应当谨慎考虑特定的事实及所处的环境。

IFRS 实务指引及其中文翻译版将分成多册发行。根据主题，每一册可能是本指引的某一章节或是包含某几个章节。

由于各个 IFRS 准则之间的相互依存，因此本指引中不同的章节会相互参照索引。尽管 IFRS 实务指引及其中文翻译版将分成多册发行，但仍保留此类相互参照索引。如果有助于理解，我们鼓励读者阅读此类相互参照索引时参考其他已翻译的章节或指引的英文版。

本书为普华永道国际财务报告准则实务指引——金融工具系列（中英文对照）的第三册。内容为英文原版的《国际财务报告准则实务指引——金融工具》中的《第五章——主合同中的嵌入式衍生工具》和《第九章——金融资产和金融负债的计量》及其中文翻译。我们已尽最大的努力来确保翻译的准确，但中文翻译版与英文版出现不一致时，应参考英文版。

The chapters of our IFRS Manual of Accounting have been restructured in 2013 and changes have been marked as follow:

IFRS Manual of Accounting (MoA)

Accounting rules and principles

- 01 – Introduction
- 02 – Accounting principles and applicability of IFRS (combined with chapter 1 in MoA 2013)
- 03 – First-time adoption of IFRS
- 04 – Presentation of financial statements
- 05 – Accounting policies, accounting estimates and errors (chapter 3 in MoA 2013)
- 06 – Hyper-inflation (chapter 31 in MoA 2013)
- 07 – Foreign currencies
- 08 – Insurance contracts

Income statement and related notes

- 09 – Revenue and construction contracts
- 10 – Segment reporting
- 11 – Employee benefits
- 11A – Employee benefits (IAS 19 revised)
- 12 – Share-based payment
- 13 – Taxation
- 14 – Earnings per share

Balance sheet and related notes

- 15 – Intangible assets
- 16 – Property, plant and equipment
- 17 – Investment property
- 18 – Impairment of assets
- 19 – Lease accounting
- 20 – Inventories

英文原版《国际财务报告准则实务指引》的章节已在 2013 年再版时重新排列，变动已列示如下：

国际财务报告准则实务指引

会计规则和原则

01 - 引言

02 - 会计原则和国际财务报告准则的适用性（在 2013 版中与第一章合并）

03 - 首次采用国际财务报告准则

04 - 财务报表的列报

05 - 会计政策、会计估计和差错（在 2013 版中为第三章）

06 - 恶性通货膨胀（在 2013 版中为第三十一章）

07 - 外币

08 - 保险合同

利润表及相关附注

09 - 收入与建造合同

10 - 分部报告

11 - 职工福利

11A - 职工福利（IAS 19 修订版）

12 - 以股份为基础的支付（“股份支付”）

13 - 所得税会计

14 - 每股收益

资产负债表及相关附注

15 - 无形资产

16 - 不动产、工厂和设备

17 - 投资性房地产

18 - 资产减值

19 - 租赁会计

20 - 存货

- 21 – Provisions and contingencies
- 22 – Events after the reporting period and financial commitments
- 23 – Share capital and reserves

Consolidated financial statements

- 24 – Consolidated and separate financial statements
- 24A – Consolidated financial statements
- 25 – Business combinations
- 26 – Disposal of subsidiaries, businesses and non-current assets
- 27 – Equity accounting
- 28 – Joint ventures
- 28A – Joint arrangements

Other subjects

- 29 – Related party disclosures
- 30 – Cash flow statements
- 31 – Interim reports and preliminary announcements (separate book in 2013)
- 32 – Agriculture
- 33 – Service concession arrangements
- 34 – Fair Value (chapter 5 in MoA 2013)
- 35 – Management commentary

IFRS Manual of Accounting—Financial Instruments (chapter 6 in MoA 2013)

- 01 – Overview (chapter 6.1 in MoA 2013)
- 02 – Introduction (combined with chapter 6.1 in MoA 2013)
- 03 – Objectives and scope of IAS 32, IAS 39 and IFRS 7 (combined with chapter 6.1 in MoA 2013)
- 04 – Nature and characteristics of financial instruments (chapter 6.2 in MoA 2013)
- 05 – Embedded derivatives in host contracts (chapter 6.3 in MoA 2013)**

- 21 – 准备和或有事项
- 22 – 报告期后事项和财务承诺
- 23 – 股本和准备金

合并财务报表

- 24 – 合并财务报表和单独财务报表
- 24A – 合并财务报表
- 25 – 业务合并
- 26 – 子公司、业务和非流动资产的处置
- 27 – 权益法核算
- 28 – 合营
- 28A – 合营安排

其他主题

- 29 – 关联方披露
- 30 – 现金流量表
- 31 – 中期报告和初步公告（在 2013 版中单独成书）
- 32 – 农业
- 33 – 服务特许权安排
- 34 – 公允价值（在 2013 版中为第五章）
- 35 – 管理层评注

国际财务报告准则实务指引——金融工具（在 2013 版中为第六章）

- 01 – 概览（在 2013 版中为第 6.1 章）
- 02 – 引言（在 2013 版中与第 6.1 章合并）
- 03 – 国际会计准则第 32 号、国际会计准则第 39 号及国际财务报告准则第 7 号的目标与范围（在 2013 版中与第 6.1 章合并）
- 04 – 金融工具的性质和特征（在 2013 版中为第 6.2 章）

05 – 主合同中的嵌入式衍生工具（在 2013 版中为第 6.3 章）

- 06 – Classification of financial instruments (chapter 6. 4 in MoA 2013)
- 07 – Financial liabilities and equity (chapter 6. 5 in MoA 2013)
- 08 – Recognition and derecognition (chapter 6. 6 in MoA 2013)
- 09 – Measurement of financial assets and liabilities (chapter 6. 7 in MoA 2013)**
- 10 – Hedge accounting (chapter 6. 8 in MoA 2013)
- 11 – Presentation and disclosure (chapter 6. 9 in MoA 2013)
- 12 – IFRS 9, “Financial Instruments” (chapter 6. 10 in MoA 2013)

- 06 - 金融工具的分类 (在 2013 版中为第 6.4 章)
- 07 - 金融负债和权益 (在 2013 版中为第 6.5 章)
- 08 - 确认和终止确认 (在 2013 版中为第 6.6 章)
- 09 - 金融资产和金融负债的计量 (在 2013 版中为第 6.7 章)**
- 10 - 套期会计 (在 2013 版中为第 6.8 章)
- 11 - 列报和披露 (在 2013 版中为第 6.9 章)
- 12 - 国际财务报告准则第 9 号——金融工具 (在 2013 版中为第 6.10 章)