

普华永道国际财务报告准则实务指引系列（第十四册）

国际财务报告准则 实务指引

翻译组主要成员：沈 洁 阮慧瑶 孙宇辉 陆晓华 马 骏
唐 昆 杨舒君 陈骏业 黄志娜

第二十四章——合并财务报表

Chapter 24 - Consolidated financial statements

第二十八章——合营安排

Chapter 28 - Joint arrangements



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中英文对照
English with Chinese Translation



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Manual of Accounting — IFRS 2015

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Preface

Today's financial markets are borderless. Investors are looking for investment opportunities around the world, while companies seek capital at the best rate wherever it is available. A set of global accounting standard is necessary to provide financial information that is relevant, reliable and comparable across borders. IFRS aims to bring transparency, accountability and efficiency to financial markets around the world. During a recent survey done by the IFRS Foundation, 94% of the jurisdictions around the world have publicly committed to use IFRS as the single set of global accounting standards, while 83% of jurisdictions already require the use of IFRS by all or most public companies, with most of the remaining jurisdictions permitting their use.

The Ministry of Finance of the People's Republic of China continues to focus on the convergence of CAS and IFRS. In addition, it also sees the importance of influencing the direction of standards setting by the IASB. Now, the Ministry of Finance participates in the debates by appointing representative in the transition groups, submitting comment letters to discussion papers/exposure drafts, etc.

We hope the release of our IFRS Manual of Accounting with Chinese Translation brings to China the extensive collective experience of the PwC's global network in applying IFRS. More importantly, we hope the readers will find the advices given in this Manual helpful when dealing with the many issues faced in preparing or using IFRS financial statements.

Humphrey Choi
Assurance Leader
PwC China and Hong Kong

前言

当今的金融市场不分国界。一方面，投资者满世界寻找投资机会，另一方面，公司到处寻找成本最低的资金。因此，建立一套全球性的会计准则对于提供相关、可靠以及在各国内能够实现可比性的财务信息是非常必要的。国际财务报告准则致力于在全球范围内实现金融市场的透明化、问责性和高效率。在国际财务报告准则基金会最近的一项调查中，全球 94% 的国家（或地区）已公开承诺将国际财务报告准则作为唯一一套全球性会计准则使用，83% 的国家（或地区）已经要求所有或大多数上市公司采用国际财务报告准则，其余国家（或地区）大多数也允许采用这套准则。

中华人民共和国财政部继续把企业会计准则与国际财务报告准则的趋同作为主要工作。此外，财政部认为，对国际会计准则理事会制定准则的方向施加影响有其重要意义。目前，财政部通过多种方式参与国际会计准则理事会的各项讨论，比如选派代表加入过渡工作组，针对讨论稿/征求意见稿及时提供反馈等。

我们希望这套中英文对照的《国际财务报告准则实务指引》的发行将给中国带来普华永道全球成员机构网络在应用国际财务报告准则方面积累的丰富的经验。更为重要的是，我们希望读者们在处理其在编制或使用 IFRS 财务报表遇到的问题时能从本书提供的建议中受益。

蔡楚清
审计部主管合伙人
普华永道中国及香港

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 fourteenth volume of IFRS Manual of Accounting Series with Chinese Translation. The content covers Chapter 24 – Consolidated financial statements and Chapter 28 – Joint arrangements 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系列（中英文对照）的第十四册。内容为英文原版的《国际财务报告准则实务指引》中的《第二十四章——合并财务报表》和《第二十八章——合营安排》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 2015 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 2015)
- 03 – First-time adoption of IFRS (chapter 2 in MoA 2015)
- 04 – Presentation of financial statements
- 05 – Accounting policies , accounting estimates and errors (chapter 3 in MoA 2015)
- 06 – Hyper-inflation (chapter 31 in MoA 2015)
- 07 – Foreign currencies
- 08 – Insurance contracts

Income statement and related notes

- 09 – Revenue and construction contracts
- 10 – Segment reporting
- 11 – Employee benefits
- 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
- 21 – Provisions , contingent liabilities and contingent assets

英文原版《国际财务报告准则实务指引》的章节已在 2015 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 2015 版中与第一章合并）

03 – 首次采用国际财务报告准则（在 2015 版中为第二章）

04 – 财务报表的列报

05 – 会计政策、会计估计和差错（在 2015 版中为第三章）

06 – 恶性通货膨胀（在 2015 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

12 – 以股份为基础支付的支付（“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 – 准备、或有负债和或有资产

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

Consolidated financial statements

24 – Consolidated financial statements

- 24.1 – Investment entities
- 24.2 – Separate financial statements
- 25 – Business combinations
- 26 – Disposal of subsidiaries, businesses and non-current assets
- 27 – Equity accounting

28 – Joint arrangements

Other subjects

- 29 – Related party disclosures
- 30 – Cash flow statements
- 31 – Interim reports and preliminary announcements (separate book in 2015)
- 32 – Agriculture
- 33 – Service concession arrangements
- 34 – Fair Value (chapter 5 in MoA 2015)
- 35 – Management commentary

IFRS Manual of Accounting—Financial Instruments (chapter 6 in MoA 2015)

- 01 – Overview (chapter 6.1 in MoA 2015)
- 02 – Introduction (combined with chapter 6.1 in MoA 2015)
- 03 – Objectives and scope of IAS 32, IAS 39 and IFRS 7 (combined with chapter 6.1 in MoA 2015)
- 04 – Nature and characteristics of financial instruments (chapter 6.2 in MoA 2015)
- 05 – Embedded derivatives in host contracts (chapter 6.3 in MoA 2015)
- 06 – Classification of financial instruments (chapter 6.4 in MoA 2015)
- 07 – Financial liabilities and equity (chapter 6.5 in MoA 2015)

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

24.1 – 投资主体

24.2 – 单独财务报表

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 2015 版中单独成书）

32 – 农业

33 – 服务特许权安排

34 – 公允价值（在 2015 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 2015 版中为第六章）

01 – 概览（在 2015 版中为第 6.1 章）

02 – 引言（在 2015 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 2015 版中与第 6.1 章合并）

04 – 金融工具的性质和特征（在 2015 版中为第 6.2 章）

05 – 主合同中的嵌入衍生工具（在 2015 版中为第 6.3 章）

06 – 金融工具的分类（在 2015 版中为第 6.4 章）

07 – 金融负债和权益（在 2015 版中为第 6.5 章）

- 08 – Recognition and derecognition (chapter 6. 6 in MoA 2015)
- 09 – Measurement of financial assets and liabilities (chapter 6. 7 in MoA 2015)
- 10 – Hedge accounting (chapter 6. 8 in MoA 2015)
- 10A – IFRS 9: Hedge accounting (chapter 6. 8A in MoA 2015)
- 11 – Presentation and disclosure (chapter 6. 9 in MoA 2015)
- 12 – IFRS 9, “Financial Instruments” (chapter 6. 10 in MoA 2015)

- 08 - 确认和终止确认（在 2015 版中为第 6.6 章）
- 09 - 金融资产和金融负债的计量（在 2015 版中为第 6.7 章）
- 10 - 套期会计（在 2015 版中为第 6.8 章）
- 10A - 国际财务报告准则第 9 号——套期会计（在 2015 版中为第 6.8A 章）
- 11 - 列报和披露（在 2015 版中为第 6.9 章）
- 12 - 国际财务报告准则第 9 号——金融工具（在 2015 版中为第 6.10 章）