

Auditing and Related Professional Practice Standards

美国公众公司会计监管委员会
审计及相关专业实务准则

(中英对照本·第二辑)



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北京兆泰投资顾问有限公司 译



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北京兆泰投资顾问
有限公司 译

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译者的话

《2002 年萨班斯 - 奥克斯利法案》第 103 条授权美国公众公司会计监督委员会（简称“PCAOB”）为在该委员会登记备案的注册会计师事务所编制和签发公众公司审计报告制定审计准则。PCAOB 在成立之初首先将美国注册会计师协会以往发布的审计准则公告作为过渡性审计准则（简称“AU”），并逐步制定正式的 PCAOB 审计准则（简称“AS”）。我们不难发现，这些审计准则已经在美国上市公司审计中被广泛实施，并受到越来越多其他国家会计监管机构的认可和参考。

我们于 2004 年 5 月翻译并由法律出版社出版了《2002 年萨班斯 - 奥克斯利法案》。自 2003 年 12 月 17 日 PCAOB 发布审计准则第 1 号以来，截至 2013 年 3 月，已经制定了 16 个审计准则。我们于 2007 年翻译并由法律出版社出版的第一辑收录了审计准则第 1 号至第 5 号，分别是：

- 第 1 号 - 在审计报告中援引公众公司会计监管委员会的准则
- 第 2 号 - 与财务报表审计合并执行的财务报告内部控制审计（该准则于 2007 年 7 月 25 日被审计准则第 5 号所替代，因此，第一辑不再收录。）

- 第 3 号 - 审计文档

- 第 4 号 - 对以前报告的实质性弱点是否依然存在进行报告

- 第 5 号 - 与财务报表审计合并执行的财务报告内部控制审计

本书是第二辑，收录了审计准则第 6 号至第 16 号，涵盖了审计业务计划阶段和实施阶段的许多重大议题。分别是：

- 第 6 号 - 评价财务报表的一致性

- 第7号 – 业务质量复核
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- 第9号 – 审计计划
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- 第16号 – 与审计委员会沟通

对于审计专业词汇的翻译，本书借鉴了国内审计行业的习惯用语，并参考了财政部2010年印发的《中国注册会计师执业准则》中使用的相关用词。

在本书出版过程中，法律出版社的责任编辑给予了悉心的指导和无私的帮助，我们在此表示衷心感谢。本书译文虽经反复讨论、修改，其翻译不当之处在所难免，敬请广大读者谅解。

本书的顺利出版是一次成功的团队合作、一次集体智慧的结晶。为其付出辛劳的有：杨峻（CIA、CGA）、郇先宇（CIA、CCSA）、南咏梅（MPA）、刘欣华（CPA）、慕帅和覃帆。

北京兆泰投资顾问有限公司

2013年3月

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November 15, 2008

2008 年 11 月 15 日

**AUDITING AND RELATED PROFESSIONAL
PRACTICE STANDARDS**

审计及相关专业实务准则

Auditing Standard No. 6 -

审计准则第 6 号 —

Evaluating Consistency of Financial Statements

评价财务报表的一致性

PCAOB

Public Company Accounting Oversight Board

公众公司会计监管委员会

[Effective pursuant to SEC Release No. 34 - 58555, File No. PCAOB - 2008 - 01, September 16, 2008]

[按照 SEC 第 34 - 58555 号公告生效；文件号：PCAOB - 2008 - 01，2008 年 9 月 16 日]

Supersedes AU sec. 420, Consistency of Application of Generally Accepted Accounting Principles and AU sec. 9420, Consistency of Application of Generally Accepted Accounting Principles: Auditing Interpretations of Section 420.

取代过渡性审计准则第 420 条 [运用公认会计准则的一致性] 和第 9420 条 [运用公认会计准则的一致性：第 420 条的审计解释]

Final Rule: PCAOB Release No. 2008 - 001

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Consistency and the auditor's Report on Financial Statements

一致性和财务报表审计报告

1. This standard establishes requirements and provides direction for the auditor's evaluation of the consistency of the financial statements, including changes to previously issued financial statements, and the effect of that evaluation on the auditor's report on the financial statements.

1. 本准则为审计师评价财务报表（包括对以前发布的财务报表的更正）的一致性，以及该评价对于财务报表审计报告的影响，制定要求并提供指引。
 2. To identify consistency matters that might affect the report, the auditor should evaluate whether the comparability of the financial statements between periods has been materially affected by changes in accounting principles or by material adjustments to previously issued financial statements for the relevant periods.

2. 为了识别可能影响审计报告的一致性事项，审计师应当评价各期财务报表的可比性是否受到会计准则变更或者对于以前发布的有关期间的财务报表的重要调整的重大影响。
 3. The periods covered in the auditor's evaluation of consistency depend on the periods covered by the auditor's report on the financial statements. When the auditor reports only on the current period, he or she should evaluate whether the current - period financial statements are consistent with those of the preceding period . When the auditor reports
3. 审计师对一致性评价涵盖的期间取决于审计报告涵盖的期间。当审计师仅对当期财务报表出具报告时，应当评价当期财务报表是否与前期的一致。当审计师对两个或两个以上期间出具报告时，如果

on two or more periods, he or she should evaluate consistency between such periods and the consistency of such periods with the period prior thereto if such prior period is presented with the financial statements being reported upon. ①The auditor also should evaluate whether the financial statements for periods described in this paragraph are consistent with previously issued financial statements for the respective periods. ②

Note: The term “current period” means the most recent year, or period of less than one year, upon which the auditor is reporting.

4. The auditor should recognize the following matters relating to the consistency of the company’s financial statements in the auditor’s report if those matters have a material effect on the financial statements:

- a. A change in accounting principle
- b. An adjustment to correct a misstatement in previously issued financial statements. ③

Change in Accounting Principle

会计政策变更

5. A change in accounting principle is a

该前期与被报告期财务报表一起列报，那么，审计师应当评价这些期间的一致性，以及这些期间与该前期的一致性。审计师还应当评价本款所指期间的财务报表与以前发布的相应期间的财务报表的一致性。

注：“当期”是审计师报告的最近年度或少于一年的期间。

4. 如果与公司财务报表一致性有关的下列事项对于财务报表有重大影响，那么，审计师应当在审计报告中予以披露。

- a. 会计政策变更
- b. 对于已公布财务报表的差错更正

5. 会计政策变更是从某

change from one generally accepted accounting principle to another generally accepted accounting principle when (1) there are two or more generally accepted accounting principles that apply, or when (2) the accounting principle formerly used is no longer generally accepted. A change in the method of applying an accounting principle also is considered a change in accounting principle. ④

Note: A change from an accounting principle that is not generally accepted to one that is generally accepted is a correction of a misstatement.

6. The auditor should evaluate and report on a change in accounting estimate effected by a change in accounting principle like other changes in accounting principle. ⑤ In addition, the auditor should recognize a change in the reporting entity ⑥ by including an explanatory paragraph in the auditor's report, unless the change in reporting entity results from a transaction or event. A change in reporting entity that results from a transaction or event, such as the creation, cessation, or complete or partial purchase or disposition of a subsidiary or other business unit does not require recognition in the auditor's report.

个公认会计准则转为另一个公认会计准则，当（1）适用于两个或两个以上公认会计准则，或（2）原来使用的会计政策已经不再被普遍接受。改变会计政策的使用方法也是会计政策变更。

注：从使用不被普遍接受的会计政策改为使用普遍接受的会计政策是错报更正。

6. 审计师应当如同评价和报告会计政策变更那样评价和报告会计政策变更引起的会计估计变更。另外，除非一项交易或事件导致报告主体变更，否则，审计师应当在审计报告中包含说明段，识别该项变更。一项交易或事件导致的报告主体变更，例如，创设、中止、完成或者部分完成收购或处置子公司或其他类似业务单元，无须在审计报告中披露。

7. The auditor should evaluate a change in accounting principle to determine whether –

a. The newly adopted accounting principle is a generally accepted accounting principle,

b. The method of accounting for the effect of the change is in conformity with generally accepted accounting principles,

c. The disclosures related to the accounting change are adequate, ^⑦ and

d. The company has justified that the alternative accounting principle is preferable. ^⑧

8. A change in accounting principle that has a material effect on the financial statements should be recognized in the auditor's report on the audited financial statements. If the auditor concludes that the criteria in paragraph 7 have been met, the auditor should add an explanatory paragraph to the auditor's report, as described in AU sec. 508, Reports on Audited Financial Statements. If those criteria are not met, the auditor should treat this accounting change as a departure from generally accepted accounting principles and address the matter as described in AU sec. 508.

7. 审计师应当评价会计政策变更，以便确定：

a. 新采用的会计政策是不是一个公认会计准则，

b. 为该变更的影响而采用的会计方法是否符合公认会计准则，

c. 与会计变更有关的披露是否充分，并且

d. 公司能否证明该替代会计政策更好。

8. 审计师应当在审计报告中披露对于财务报表存在重大影响的会计政策变更。如果审计师认定已经满足第7款的标准，那么，审计师应当依照过渡性审计准则第508条 [报告经审计财务报表]，在审计报告中增加一个说明段。如果不满足那些标准，那么，审计师应当将该会计政策变更视作违背公认会计准则，并依照过渡性审计准则第508条进行处理。

Note: If a company's financial statements contain an investment accounted for by the equity method, the auditor's evaluation of consistency should include consideration of the investee. If the investee makes a change in accounting principle that is material to the investing company's financial statements, the auditor should add an explanatory paragraph (following the opinion paragraph) to the auditor's report, as described in AU sec. 508.

注：如果公司财务报表包含某项以权益法核算的投资，审计师的一致性评价应当考虑被投资单位。如果被投资单位的会计政策变更对于投资公司的财务报表是重大的，那么，审计师应当依照过渡性审计准则第508条，在审计报告的意见段之后增加一个说明段。

Correction of a Material Misstatement in Previously Issued Financial Statements

对于以前发布的财务报表的重大错报的更正

9. The correction of a material misstatement in previously issued financial statements should be recognized in the auditor's report on the audited financial statements through the addition of an explanatory paragraph, as described in AU sec. 508.

9. 审计师应当依照过渡性审计准则第508条的规定，在经审计财务报表的审计报告中增加一个说明段，记载对于以前发布的财务报表的重大错报的更正。

10. The accounting pronouncements generally require certain disclosures relating to restatements to correct misstatements in previously issued financial statements. If the financial statement disclosures are not adequate, the auditor should address the inadequacy of disclosure as described in paragraph 31 of Audi-

10. 会计公告通常要求某些与报表重述有关的披露，用于更正在以前发布的财务报表中的错报。如果财务报表的披露不充分，审计师应当依照审计准则第14号〔评价审计结果〕第

ting Standard No. 14, Evaluating Audit Results, and AU sec. 508.

31 款和过渡性审计准则第 508 条的规定，解决披露的不充分性。

Change in Classification

报表项目重分类

11. Changes in classification in previously issued financial statements do not require recognition in the auditor's report, unless the change represents the correction of a material misstatement or a change in accounting principle. Accordingly, the auditor should evaluate a material change in financial statement classification and the related disclosure to determine whether such a change also is a change in accounting principle or a correction of a material misstatement. For example, certain reclassifications in previously issued financial statements, such as reclassifications of debt from long-term to short-term or reclassifications of cash flows from the operating activities category to the financing activities category, might occur because those items were incorrectly classified in the previously issued financial statements. In such situations, the reclassification also is the correction of a misstatement. If the auditor determines that the reclassification is a change in accounting principle, he or she

11. 除非是重大错报更正或者会计政策变更，否则，对于以前发布的财务报表的重分类不需要在审计报告中识别。因此，审计师应当评价重大的财务报表分类变化及其相关披露，以便确定该变化是否也是会计政策变更或重大错报更正。某些对于以前发布的财务报表的重分类，例如，将长期债务重分类为短期债务，或者，将经营活动现金流量重分类为筹资活动现金流量，可能是由于在以前发布的财务报表中的分类错误导致的。在这些情况下，重分类就是错报更正。如果审计师确定该重分类属于会计政策变更，那么，应当依照第 7、第 8 款和过渡性审计准则第 508 条的

should address the matter as described in paragraphs 7 and 8 and AU sec. 508. If the auditor determines that the reclassification is a correction of a material misstatement in previously issued financial statements, he or she should address the matter as described in paragraphs 9 and 10 and AU sec. 508.

规定处理。如果审计师确定该重分类属于对于以前发布的财务报表的重大错报更正，应当依照本准则第 9 和 10 款和过渡性审计准则第 508 条的规定处理。

① For example, assume that a company presents comparative financial statements covering three years and has a change in auditors. In the first year in which the successor auditor reports, the successor auditor evaluates consistency between the year on which he or she reports and the immediately preceding year. In the second year in which the successor auditor reports, the successor auditor would evaluate consistency between the two years on which he or she reports and between those years and the earliest year presented.

例如，假设某公司披露的可比财务报表包含三个会计年度，并更换了会计师事务所。在后任审计师第一年的审计报告中，后任审计师评价该年度与上一年度的一致性。在第二年的审计报告中，后任审计师应当评价由其审计的这两年的一致性，以及这些年度与最早披露年度的一致性。

② When a company uses retrospective application, as defined in Statement of Financial Accounting Standards No. 154, Accounting Changes and Error Corrections (“SFAS No. 154”), to account for a change in accounting principle, the financial statements presented generally will be consistent. However, the previous years’ financial statements presented with the current year’s financial statements will reflect the change in accounting principle and, therefore, will appear different from those previous years’ financial statements on which the auditor previously reported. This standard clarifies that the auditor’s evaluation of consistency should encompass previously issued financial statements for the relevant periods. 当某公司采用美国财务会计准则公告第 154 号 [会计变更和差错更正] (“SFAS No. 154”) 规定的追溯调整法核算会计政策变更，列报的财务报表通常是一致的。但是，与本年财务报表一同列报的以前年度财务报表会反映该会计政策变更，也就会看起来不同于审计师以前报告的以前年度财务报表。本准则明确要求审计师的一致性评价应当涵盖相关期间以前发布的财务报表。

③ [Footnote deleted, effective for audits of fiscal years beginning on or after December 15, 2010. See PCAOB Release No. 2010 – 004.]

由于本脚注已不适用于 2010 年 12 月 15 日 (含) 开始的会计年度审计，因此删除。参见 PCAOB 第 2010 – 004 号公告。

④ See SFAS No. 154, paragraph 2c.

参见 SFAS 第 154 号第 2c 款。

⑤ SFAS No. 154, paragraph 2e, defines a “change in accounting estimate effected by a change in accounting principle” as “a change in accounting estimate that is inseparable from the effect of a related change in accounting principle.”

SFAS 第 154 号第 2e 款将“会计政策变更引起的会计估计变更”定义为“与会计政策变更不可分的会计估计变更”。

⑥ “Change in reporting entity” is a change that results in financial statements that, in effect, are those of a different reporting entity. See SFAS No. 154, paragraph 2f.

“报告主体变更”实际上是由不同的报告主体编报财务报表而产生的变更。

⑦ Newly issued accounting pronouncements usually set forth the method of accounting for the effects of a change in accounting principle and the related disclosures. SFAS No. 154 sets forth the method of accounting for the change and the related disclosures when there are no specific requirements in the new accounting pronouncement.

新发布的会计公告通常详尽地解释某项会计准则变更及其相关披露的会计方法。若某项新的会计公告没有具体的要求，SFAS 第 154 号详尽地解释了对于变更及其相关披露的会计方法。

⑧ The issuance of an accounting pronouncement that requires use of a new accounting principle, interprets an existing principle, expresses a preference for an accounting principle, or rejects a specific principle is sufficient justification for a change in accounting principle, as long as the change in accounting principle is made in accordance with the hierarchy of generally accepted accounting principles. See SFAS No. 154, paragraph 14.

只要会计政策变更符合公认会计准则的层级制度，那么，要求采用某条新会计准则、阐释某条现行会计准则、表达优先使用某条会计准则或者拒绝使用某条特定会计准则的会计公告就是会计政策变更的充分依据。参见 SFAS 第 154 号第 14 款。