



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(第二册)
PricewaterhouseCoopers IFRS MOA—Financial Instruments Series (Volume Two)

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 吴洋波 张宇晖 王寅

- 第六章——金融工具的分类
Chapter 6 – Classification of financial instruments
- 第八章——确认和终止确认
Chapter 8 – Recognition and derecognition
- 第十二章——金融工具 (IFRS 9)
Chapter 12 – Financial instruments (IFRS 9)



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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. In the wake of the global financial crisis, there has been unprecedented interest in financial instruments related accounting standards. Most of the hot topics that International Accounting Standards Board (IASB) has been discussing in the past few years are also related to financial instruments. 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, especially the complex accounting requirements of financial instruments.

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

PwC Asia Pacific Assurance Leader

前 言

近年来全世界的财务报告发生了重大变化，其中最为重要的一项变化便是与国际财务报告准则的趋同。金融危机爆发后，各方面对金融工具相关准则的关注也上升到了一个前所未有的高度。国际会计准则委员会近几年来讨论最为热烈的议题也大多与金融工具相关。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。由于财政部及其他监管机构持续颁布法规以推动中国注册会计师行业的发展，我们希望本国际财务报告准则实务指引及其中文翻译的发行也能够对此作出贡献。

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致力于两者的趋同。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由外国公司在中国境内投资的公司。随着CAS与IFRS的持续趋同，本国际财务报告准则实务指引及其中文翻译的发行将给中国带来普华永道全球成员机构网络在适用IFRS方面丰富的经验，尤其是金融工具复杂的会计处理。

我们希望本指引能够在推广一致的、可比的、相关的以及可靠的IFRS财务信息中起到作用，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

How to use this publication

Given the increasing importance of IFRS in China and the continued convergence of CAS and IFRS, the accounting technical 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 first volume of IFRS Manual of Accounting – Financial Instruments 2011 Series with Chinese Translation. The content covers Chapter 6 – Classification of financial instruments, Chapter 8 – Recognition and derecognition and Chapter 12 – Financial instruments (IFRS 9) 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技术支持部门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适用 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）的第二册。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《第六章——金融工具的分类》、《第八章——确认和终止确认》及《第十二章——金融工具（IFRS 9）》。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。

Abbreviations and terms used

Accounts	financial statements
AG	Application Guidance
App	Appendix
ARC	Accounting Regulatory Committee
BC	Basis for Conclusions (to an accounting standard)
C	currency unit
Chp	Chapter
chapter (1)	‘PricewaterhouseCoopers’ Manual of accounting’ – chapter (1)
CESR	Committee of European Securities Regulators
CPP	current purchasing power
DP	discussion paper
EBIT	earnings before interest and tax
EBITDA	earnings before interest, tax, depreciation and amortisation
ED	exposure draft
EFRAG	European Financial Reporting Advisory Group
EPS	earnings per share
EU	European Union
FASB	Financial Accounting Standards Board (US)
Framework	Framework for the preparation and presentation of financial statements
GAAP	generally accepted accounting principles (and practices)
IAS	International Accounting Standard (see also IFRS)
IASB	International Accounting Standards Board
IFRIC	International Financial Reporting Interpretations Committee
IFRS	International Financial Reporting Standard (see also IAS)
IG	Implementation Guidance (to an accounting standard)

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para(s)	paragraph(s) of Schedules to the Companies Acts, or IFRSs or IASs or FRSs, or SSAPs, or FREDs, or EDs, or DPs, or text
PPE	property, plant and equipment
US SEC	US Securities and Exchange Commission
SIC	Standing Interpretation Committee of the IASC (see IFRIC)
SPE	special purpose entity
UK	United Kingdom
US	United States of America

段落（公司法、国际财务报告准则、国际会计准则、财务报告准则、会计实务准则、财务报告征求意见稿、征求意见稿、讨论稿或文章中的段落）

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