



Study on Intangible Capital Accounting

贺云龙 © 著

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它运用多学科的理论和方法，以“系统内外因素耦合观”为逻辑起点，

构建了无形资产会计理论结构。

本书的完成，不仅完善了会计理论和方法，
而且对无形资产会计的实践奠定了理论基础。

无形资产会计论

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无形资产会计论

贺云龙 著

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序

知识经济时代企业价值驱动的主要因素是无形资本而非物质资本，无形资本对社会经济增长的贡献也远远超过物质资本。知识经济时代无形资本对企业价值的驱动作用和社会经济增长的贡献引起了广大学者们浓厚的研究兴趣：经济学者和管理学者（包括财务管理学者）从不同的角度进行研究，取得了丰硕的研究成果。但会计作为一个信息系统，并未对知识经济时代这一经济现象进行合理地反映和监督。

贺云龙博士近年来密切关注知识经济时代无形资本对企业价值创造的驱动作用和社会经济增长的贡献，潜心研究无形资本会计理论和方法，并著成《无形资本会计论》一书。该书从无形资本的所有者权益属性入手，在合理界定无形资产的概念和无形资产分类概念的基础上，对无形资产会计的理论基础、理论结构以及无形资产的确认、计量、记录和信息披露等问题进行了研究，构建了比较完善的无形资产会计理论体系。

该书是近年来从会计角度研究无形资产所有者权益属性的一部创新性著作。该书既借鉴经济学和管理学在研究无形资产方面的研究成果，又从会计确认、计量、记录和信息披露角度对无形资产的所有者权益属性进行了探讨，具有较高的学术价值和应用价值。

该书的学术价值主要表现在以下两个方面：①为会计信息生成机制的转换提供了理论上的解释；②创造性地构建了比较

合理的无形资产会计理论结构，有利于不断完善会计理论体系和方法。

该书的应用价值主要表现在以下几个方面：①体现时代特征对会计信息的差异化需求；②为无形资产所有者权益的确认、计量、记录和信息披露提供了理论上的指导。知识经济时代人的智慧作为一种重要的资本生产要素游离于会计信息系统之外，大大降低了会计信息的相关性。而构建无形资产会计理论体系，对智慧资本进行合理地确认、计量、记录和信息披露，从而使智慧资本信息成为会计信息的有机构成内容，能满足智慧资本所有者对会计信息的差异化需求。

特别需要指出的是，当人力资本、知识资本和智力资本因计量问题而停滞不前时，作者却从无形资产的所有者权益属性入手，来研究无形资产会计理论和方法，并达到了预期的研究目的，这不能不让人有一种“山重水复疑无路，柳暗花明又一村”的感觉。

该书论点鲜明，论据充分，论证有力；结构安排合理，逻辑性较强；行文特色明显，语言流畅，具有很强的可读性和感染力。从该书行文的角度来分析，足见作者的经济理论功底比较深厚，同时善于将经济理论与会计理论相结合，在治学上也体现了作者比较严谨的治学作风。

尽管《无形资产会计论》取得了预期的研究成果，但作为一种创新性的尝试，该书难免存在一些不完善的地方，对于未

来进一步的研究，我也提出两点希望，与无形资产会计理论研究工作者与实践工作者共勉：

第一，无形资产作为一种资本生产要素，其产权属性包括了债权人权益和所有者权益两部分，而该书仅仅研究了其所有者权益属性，将债权属性排除在外，人为地缩小了无形资产会计的研究边界。因此，未来的研究如综合考虑无形资产的两种产权属性，将有利于拓宽无形资产会计的研究边界。

第二，如综合考虑无形资产的两种产权属性，则无形资产计量问题的解决是无形资产会计领域内的难点问题之一。未来无形资产的计量研究应将无形资产的债权属性和所有者权益属性统一在一个框架范围内进行，如能解决无形资产两种产权属性的计量问题，就会使无形资产会计研究边界的拓宽成为事实上的可能。

尽管无形资产会计的研究因计量问题未能有效解决而停滞不前，但我同样希望越来越多的会计理论工作者和实践工作者参与到无形资产会计的研究中来，为无形资产会计的研究贡献自己应有的力量，使无形资产会计理论和方法得到不断的完善。

王治安

2008年9月1日于光华园

摘要

知识经济时代,企业价值和社会经济增长主要受无形资本驱动的论断得到了社会的广泛认可。无形资本作为一种生产要素也引起了经济学者们浓厚的研究兴趣,相应的研究成果也十分丰富。但会计作为一个信息系统,并未对知识经济时代的无形资本进行有效地反映和监督。因此,研究无形资本会计,构建合理的无形资本会计理论结构和方法体系,其理论意义和实践意义十分重大。

本书从无形资本的所有者权益属性入手,对无形资本会计的理论基础、理论结构以及无形资本的确认、计量、记录和信息披露等问题进行了研究。全书共分八章。第一章为导论,主要论述研究背景和动因、无形资本相关概念的界定、无形资本会计理论评述以及无形资本会计的研究目标、思路和方法等内容;第二章为无形资本会计的理论基础,主要论述企业性质理论、利益相关者理论和无形资本循环理论,以及这些理论与无形资本会计的内在逻辑关系;第三章为无形资本会计的理论结构,主要论述无形资本会计理论研究的逻辑起点、无形资本会计理论结构的构建思路以及无形资本会计假设、目标、信息质量特征、要素等问题;第四章为无形资本的确认,主要论述会计确认理论、无形资本的确认前提和无形资本确认的“彩色模式”;第五章为无形资本的计量,主要论述无形资本计量的理论结构、内涵、原则、模式和方法;第六章为无形资本的记录,主要论述核心层次无形资本的记录差异、账户设置、账务处理

以及紧密和松散层次无形资本的记录；第七章为无形资产信息披露，主要论述信息披露规范和内容、信息披露内容的改进建议、无形资产信息披露原则、无形资产信息披露的两种模式以及紧密和松散层次无形资产信息披露等问题；第八章为研究结论与展望。

本书的主要内容和观点如下：

(1) 构建无形资产会计理论体系的理论意义在于其有利于不断完善会计理论和方法，也是会计信息生成机制转换的需要。构建无形资产会计理论体系的实践意义在于：它是知识经济发展的客观要求；它是坚持科学发展观，促进社会经济可持续发展的需要；它是不断完善企业激励机制的需要。

(2) 企业性质理论奠定了企业作为法人主体从事合法经营的基础，即物质资本和无形资产。古典和新古典经济学对企业性质的描述只关注物质资本生产要素对企业价值创造的驱动作用。基于交易费用的企业性质分析是无形资产生产要素确定的最初萌芽。无形资产生产要素的确定涉及资源基础与企业能力理论、企业关系与社会资本理论和道德资本理论。这些理论确定了人力资本、知识资本、智力资本、能力资本、品牌资本、专有技术资本、关系资本和道德资本等无形资产生产要素。

(3) 利益相关者理论为会计信息生成机制的导向转换提供了相应的理论支持，即会计信息生成机制由供给导向向需求导向转换。在需求导向机制下，企业利益相关者对会计信息的个

性化需求决定了其特别关注企业无形资本信息，而企业具有提供无形资本信息的内在动力。

(4) 无形资本会计理论结构研究的逻辑起点是“系统内外因素的耦合”。以“系统内外因素耦合观”为起点构建了无形资本会计理论结构，确定了无形资本会计理论各构成部分之间的逻辑关系。

(5) 无形资本会计假设在遵循会计主体、持续经营、会计分期和货币计量假设的基础上，对每个假设都赋予了新的含义。无形资本会计的总体目标是“决策有用观”，即为利益相关者提供有用的无形资本信息。无形资本会计信息质量特征的约束条件为成本效益，首要层次为有效需求性、次要层次为决策有用性、第三层次为相关性和可靠性。在将无形资本划分为显性无形资本和隐性无形资本的基础上，确定了显性无形资本会计要素包括土地使用权资本、知识产权资本、特许经营权资本和经营能力资本；隐性无形资本包括品牌资本、关系资本、道德资本和基础结构资本。

(6) 无形资本的确认是建立在会计确认的“彩色模式”基础之上的，按照“彩色模式”将无形资本确认划分为核心、紧密和松散层次。核心层次无形资本包括土地使用权资本、知识产权资本、特许经营权资本和经营能力资本；紧密层次无形资本包括品牌资本和关系资本；松散层次无形资本包括道德资本和基础结构资本。

(7) 无形资产计量是运用一定的计量单位,选择无形资产计量对象要素和合理的计量属性,运用相关的计量方法,从而确定无形资产计量对象应记录和报告的数量或金额的过程。无形资产计量单位的选择不应受单一货币计量单位的约束,可以采用多元化的计量单位。无形资产计量属性的选择强调公允价值计量属性。在对人力资本、智力资本价值计量方法进行客观评述的基础上,提出了无形资产现值计量方法和分期超额收益累加法。前者包括以企业价值为基础的计量方法和净资产超额收益现值法。在对三种无形资产计量方法进行比较的基础上,提出无形资产价值计量方法的现实选择为分期超额收益累加法。

(8) 核心层次无形资产记录包括账户设置和账务处理两方面的内容,紧密和松散层次无形资产记录只在备查簿中记录相关的内容。

(9) 无形资产信息披露应遵循成本效益、自愿披露、全面性、协调一致性和重要性原则。核心层次无形资产信息披露的理想模式包括主要报表加附注信息披露模式和独立报告模式。主要报表加附注信息披露模式是在传统会计报表和附注的基础上增设相关栏目以反映核心层次无形资产信息;独立报告模式是以独立的报表来反映核心层次无形资产信息。核心层次无形资产信息披露的两种理想模式解决的是无形资产信息与会计信息系统的兼容性问题。紧密和松散层次无形资产信息披露在信息披露的前提、方式、手段和内容等几方面与传统会计信息披

露存在着显著的差异，其信息披露解决的是无形资本信息披露的固有特性问题。

无形资本会计是一个创新性的研究领域，本书仅在创建无形资本会计理论体系方面做了初步的尝试。由于各方面的原因，书中难免存在错漏之处，恳请专家、学者们批评指正。

关键词：企业；无形资本；确认；计量；记录；信息披露

Abstract

It has been widely accepted that the value of enterprises and the growth of socio - economic is mainly driven by intangible capital in the knowledge economy area. As a factor of production, the intangible capital has drawn great interest to many economists, and a large number of research results about it have been done. But as an information system, accounting hasn't reflected and supervised the intangible capital effectively in the age of knowledge economy. Therefore, it is significant both in theory and practice field to do some research on the intangible capital accounting, explore and build a reasonable theoretical structure and method system for it.

Based on the attribute of owners' equity of intangible capital, this thesis discusses the theoretical basis and structure of intangible capital accounting; it also studies the recognition, measurement, recording and information disclosure of intangible capital. This paper is organized into eight parts; Chapter 1 is the introduction. It describes the background and reasons of the research, defines some relative conceptions of intangible capital, reviews the theories about it and proposes the goals, ideas and methods of this study; Chapter 2 describes the theoretical basis of intangible capital. In this chapter, several theories are discussed which include the theory of firms' nature, the theory of stakeholder and the theory of intangible capital circulation, it also explains the inner logical relationships between these theories and

intangible capital accounting; Chapter 3 describes the theoretical structure of intangible capital accounting. This chapter discusses mainly about the logic starting point for the theoretical study and the building idea of the theoretical structure of intangible capital accounting, as well as the hypotheses, goals, qualitative characteristics of accounting information and elements of intangible capital accounting; Chapter 4 is about the recognition of intangible capital. This chapter expounds some theories about the recognition of intangible capital, proposes the premises and the “colorful mode” for the recognition of intangible capital; Chapter 5 is about the measurement of intangible capital. The theoretical structure, connotation, principles, mode and methods for the measurement of intangible capital have been discussed in this chapter; Chapter 6 is about the recording of intangible capital. It analyses the differences in recording, account designing and accounting treatments of intangible capital in the core level, and it discusses the recording of intangible capital in the loose level; Chapter 7 is about the information disclosure of intangible information. This chapter explores the standards and contents of the information disclosure, proposes some improvement suggestions for the information disclosure, and it discusses the principles and the two modes for information disclosure of intangible capital, it also analyses the information disclosure of intangible capital in both core and loose level; Chapter 8

is the conclusions and prospects of this study.

The main contents and viewpoints of this thesis are as follows:

(1) The theoretical significance of building the theoretical system of intangible capital accounting is that it is benefit to improve the theory and the method of accounting continually, and it satisfies the needs for changing the generation mechanism of accounting information. While its practical significance is that it is the objective requirements for us to develop the knowledge economy, and it is necessary for our country to fulfill the conception of scientific development and realize the sustainable development of economy and improve the incentive mechanism of enterprise.

(2) The theory of firms' nature has laid the basis for enterprises to operate lawfully as a corporate entity which is material capital and intangible capital. The classic economics and neo - classic economics only pay attention to drive effect on the creation of enterprise value by the factors of material capital when describe the nature of enterprise. The analysis on the nature of enterprise based on transaction cost is the original germination of intangible capital accounting's production factors. The confirmation of intangible capital's factors refers to the resource - based and enterprise competence theory, the enterprise relationship theory, the social capital theory and the moral capital theory. These theories confirm the factors of intangible capital, including hu-

man capital, knowledge capital, intellectual capital, capacity capital, brand capital, exclusive technology capital, relationship capital and moral capital.

(3) The theory of stakeholder provides corresponding theoretical supports for changing the generation mechanism of accounting information from supply - orientation to demand - orientation. Under the demand - orientation mechanism, the stakeholders' individual demand for accounting information decides that they will pay great attention to the information about intangible capital; moreover, the enterprises have the inner motivation to provide the information about intangible capital.

(4) "The integration of internal and external factors of the system" is the logic starting point of the study on theoretical structure of intangible capital accounting, and it establishes the logic relationships among the formation parts of intangible capital accounting theory.

(5) The hypotheses of intangible capital accounting gives the former hypothesis a new connotation based on complying with it which includes entity hypothesis, going concern hypothesis, accounting period hypothesis and monetary unit hypothesis. The goal of intangible capital accounting is the "view of decision making availability", that is, to provide useful information about intangible capital for stakeholders. The cost - benefit is a constraint condition for the qualitative

characteristics of intangible capital accounting information. The first level is demand availability, the second level is decision - making availability, and the third level is the relativity and effectiveness. In the author's opinion, intangible capital can be divided into two categories: explicit intangible capital and implicit intangible capital. The factors of explicit intangible capital include land tenure right capital, intellectual property right capital, franchise right capital and operation capacity capital while the factors of implicit intangible capital include brand capital, relationship capital, moral capital and basic structure capital.

(6) The recognition of intangible capital is based on the "colorful mode" of accounting recognition. Under this mode, intangible capital can be divided into three levels, including the core, the close and the loose level. Intangible capital in the core level includes land tenure right capital, intellectual property right capital, franchise right capital and operation capacity capital. Intangible capital in the close level includes brand capital and relation ship capital. Intangible capital in the loose level includes moral capital and basic structure capital.

(7) The measurement of intangible capital is a process of recording and reporting the units and amount of the intangible capital object by choosing the factors of it and a proper measurement attribute

and using relative measurement methods. The choosing of measurement unit for intangible capital should not be restricted to one single monetary unit, and we can adopt diversified measurement units. The choosing of measurement attribute for intangible capital should be emphasized on fair value measurement attribute. Also, the author proposes the present value measurement method and the cumulative period abnormal return method on the basis of analyzing the measurement methods of human capital value and intellectual capital value. The first method includes the measurement method based on the value of enterprise and the present value of abnormal return on equity method. In the author's opinion, the cumulative period abnormal return method is a realistic choice for the measurement of intangible capital value by comparing the three methods.

(8) The recording in the core level intangible capital includes two aspects: account design and accounting process while the recording in the close and loose level intangible capital can be reflected in the memorandum book.

(9) The information disclosure of intangible capital should comply with the following principles: cost - benefit, voluntary disclosure, full - disclosure, coordination and essentiality. The ideal information disclosure mode of intangible capital should be the "statements and notes" mode and the independent reporting mode. The "statement