

D922.269 430  
Z66(2)

# 中国注册会计师独立审计准则

(第二版)

## China's Independent Auditing Standards

(Second edition)



中国注册会计师协会



香港会计师公会

联合翻译

A joint translation by  
the Chinese Institute of Certified Public Accountants and  
the Hong Kong Society of Accountants

中国财政经济出版社

**图书在版编目 (CIP) 数据**

中国注册会计师独立审计准则: 汉英对照 / 中国注册会计师协会, 香港会计师公会编. - 2 版.  
- 北京: 中国财政经济出版社, 2000

ISBN 7-5005-4473-1

I. 中… II. ①中… ②香… III. ①审计-制度-中国-汉英 ②审计标准-中国-汉、英  
IV. F239.221

中国版本图书馆 CIP 数据核字 (1999) 第 76866 号

中国财政经济出版社出版

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

E-mail: [cfeph@dre.gov.cn](mailto:cfeph@dre.gov.cn)

(版权所有 翻印必究)

社址: 北京东城大佛寺东街 8 号 邮政编码: 100010

发行处电话: 64033095 财经书店电话: 64033436

清华大学印刷厂印刷 各地新华书店经销

880 × 1230 毫米 16 开 17.50 印张 424 000 字

2000 年 3 月第 1 版 2000 年 3 月北京第 1 次印刷

印数: 1—3 000 定价: 45.00 元

ISBN 7-5005-4473-1/F·4033

(图书出现印装问题, 本社负责调换)

## 序 言

中国注册会计师协会非常重视职业规范建设，从1994年到1999年之间，先后制定了包括中国注册会计师独立审计准则、职业道德准则、质量控制准则和后续教育准则在内的三十五个准则项目，并经财政部批准分别于1996年1月1日、1997年1月1日和1999年7月1日起施行，基本上建立起了中国注册会计师职业规范体系框架。特别是中国注册会计师独立审计准则的陆续出台，对于规范注册会计师的执业行为，提高注册会计师的执业质量，维护社会公共利益，保护投资者及注册会计师的合法权益，促进社会主义市场经济的健康发展起到了积极作用。

中国注册会计师协会在职业规范建设方面取得的显著成就，离不开财政部领导的大力支持，离不开中国独立审计准则中外方专家咨询组和中国独立审计准则组的辛勤工作，同时也离不开香港会计师公会的良好合作。香港会计师公会为外方专家咨询组推荐了香港会计职业界优秀的专家，他们具有渊博的知识和很深的造诣，提出了许多很好的建议，为中国注册会计师职业规范建设作出了有益的贡献。借此机会，我代表中国注册会计师协会向香港会计师公会同仁和香港会计职业界的专家深表谢忱。

本书由中国注册会计师协会和香港会计师公会联合翻译，是在1997年出版的《中国注册会计师独立审计准则》（汉英对照）基础上，增加了1999年7月1日起施行的九个独立审计具体准则和两个独立审计实务公告编纂而成。《中国注册会计师独立审计准则》（汉英对照）自1997年问世以来，为中外会计职业界的交流构造了一架方便之桥，促进了国外会计职业界对中国注册会计师独立审计准则的了解，受到广大读者的欢迎。联合翻译小组的专家们再度进行卓有成效的合作，发挥各自的优势，以严谨的治学精神，通过认真、细致和周密的工作，力求使本书增加的译文保持了较高的质量。我代表中国注册会计师协会衷心感谢联合翻译小组的专家们付出的辛勤劳动，并祝贺

## Foreword

The Chinese Institute of Certified Public Accountants (CICPA) puts much emphasis on the regulation of certified public accountants in China. From 1994 to 1999, we issued 35 standards including the China's Independent Auditing Standards, General Standard on Professional Ethics, General Standard on Quality Control and General Standard on Continuing Professional Education. All these standards were approved by the Ministry of Finance and they became effective from 1 January 1996, 1 January 1997 and 1 July 1999 respectively. As such, the regulatory framework of professional standards for the certified public accountants in China has been established basically. In particular, the continuous pronouncement of the Independent Auditing Standards has greatly helped to regulate the practice of the certified public accountants, enhance their professional standard, protect public interests and the legal rights of both investors and certified public accountants, as well as promote the healthy development of the socialist market economy.

Huge support from senior officials of the Ministry of Finance, strenuous efforts of the Advisory Group of Foreign Experts, the Advisory Group of Domestic Experts and the CIASs Group together with the good co-operation from the Hong Kong Society of Accountants (HKSA) accounted for the remarkable accomplishment of the CICPA in building up a regulatory system for the certified public accountants in China. Outstanding accounting experts, with broad knowledge and rich experience in the field, who were nominated for the Advisory Group of Foreign Experts by the HKSA, had given a lot of useful recommendations and contributed significantly to the regulatory system for certified public accountants in China. On behalf of the CICPA, I would like to take this opportunity to extend our gratitude to our counterparts from the HKSA and the accounting experts from Hong Kong.

This book is jointly translated by the CICPA and the HKSA. Taking the first edition of the China's Independent Auditing Standards (bilingual version) published in 1997 as a base, this new edition includes the 9 Specific Independent Auditing Standards and 2 Independent Auditing Practice Pronouncements which became effective from 1 July 1999. Since its debut, the first edition of the China's Independent Auditing Standards (bilingual version) has been well received by readers. It serves as a bridge between the PRC accountants and the overseas accountants, enabling the latter to have a better understanding of the China's Independent Auditing Standards. Once again, experts from both the CICPA and the HKSA cooperated to achieve great success. Every one of them demonstrated his or her own strengths. Our experts, with their prudent working attitude, strived to produce a high quality translation for the new ma-

本书翻译与出版成功。

崔建民

中国注册会计师协会会长

一九九九年十月

terials through some very serious, detailed and complicated work. On behalf of the CICPA, I would like to extend our heartfelt thanks to the joint translation group for their hard work and wish the translation and publication of this new edition a great success.

**Cui Jian Min**

*President*

Chinese Institute of  
Certified Public Accountants

October 1999

## 序 言

中国注册会计师协会已经颁布第三批共九个独立审计具体准则和两个独立审计实务公告，并于1999年7月1日起生效。这十一项条文是根据中华人民共和国注册会计师法颁布，连同较早前颁布的第一、二批共二十四项条文，成为规范中国独立审计行业的标准。这些条文的颁布显示了中国政府在发展健全社会主义市场经济计划过程中，对改善中国注册会计师素质和提升执业水平的决心。在制订这些条文的过程中，中国注册会计师协会在致力与国际标准衔接的同时，亦顾及中国特有的环境。

香港会计师公会于1997年与中国注册会计师协会携手合作，将第一、二批条文翻译成英文。今年，该会颁布了第三批条文，香港会计师公会很荣幸能继续参与此项翻译工作。本书包含了全部三十五项已颁布的条文和其英文译本，它的出版标志着两地会计专业团体合作的另一项成就，为不谙中文的读者提供门径，让他们可深入了解中国的审计标准。我们深信本书将为会计同仁、翻译工作者、财务顾问、法律工作者及财务报表读者提供有用的参考。本人谨此代表香港会计师公会向中港两地的专家在翻译和编纂这书所作出的贡献，致以衷心谢意。

甘 博 文

香港会计师公会会长

一九九九年十月

## Foreword

The Chinese Institute of Certified Public Accountants (CICPA) has issued the third batch of 9 Specific Independent Auditing Standards and 2 Independent Auditing Practice Pronouncements, which have taken effect as of 1 July 1999. Issued pursuant to the Law of PRC on Certified Public Accountants, these 11 statements, together with the earlier two batches of 24 statements, form the framework for regulating the auditing practices in China. This represents a commitment of the Chinese Government to improve the quality and standards of CPAs amid her plan to develop a healthy socialist market economy in China. In developing these statements, the CICPA has sought to harmonise the standards with international practices while taking into account the special conditions in China.

The Hong Kong Society of Accountants co-operated with the CICPA in 1997 in translating the first two batches of 24 statements into English. Now that the CICPA has issued its third batch of statements, the Society is pleased to continue its participation in this translation exercise. This publication, containing the original Chinese text and the English translation of all the 35 statements issued, represents another achievement of co-operation between the two accountancy bodies in providing a bridge of communication for non-Chinese readers to gain an insight into the PRC auditing practices. It is believed that our fellow accountants, translators, financial advisers, legal practitioners and readers of financial statements will find this publication a good reference. Taking the opportunity, I extend, on behalf of the Hong Kong Society of Accountants, my gratitude to the experts in the Mainland and Hong Kong for their contribution in the translation and editing process.

**P. M. Kam**

*President*

Hong Kong Society of Accountants

October 1999



## 译者的话

中国注册会计师协会在1999年2月4日，即第二批《中国独立审计准则》于1996年12月颁布后两年，再颁布第三批的《中国独立审计准则》。为了推出第三批的《中国独立审计准则》，中国注册会计师协会除了检讨了首两批《中国独立审计准则》在实施方面的问题外，更向海外会计组织和会计师事务所发出征求意见稿，广泛征询他们的意见，以求在考虑到中国的独特情况后，将《中国独立审计准则》与《国际审计准则》接轨。因为这些原因，第三批《中国独立审计准则》从起草至定稿花了相当多的时间，但这也正反映了中国注册会计师协会在编制及颁布新一批《中国独立审计准则》方面实事求是的精神。

第三批《中国独立审计准则》包含了大部分主要的国际审计准则，令中国审计准则的覆盖范围也大大扩阔。这方面不仅能够确保审计的质量，更有助推动注册会计师行业的发展。

读者对1997年4月出版的第一、二批《中国独立审计准则》英文译本反应非常热烈，并认为译本能够让他们认识到中国的专业准则。本人谨在此代表香港毕马威会计师事务所感谢中国注册会计师协会及香港会计师公会再次邀请，将第三批《中国独立审计准则》翻译成英文。在翻译过程中，我们致力在保持原文精髓及采用浅白流畅英文之间取得平衡，希望从事审计工作的会计师及其他专业人士可以此作为参考。

最后，本人希望会计同业及其他读者能够对译文提出宝贵的意见，让我们能够进一步修订译文，使译本更精确传意，裨益会计界的发展。

谢孝衍

毕马威中国主席

一九九九年十月

## Translator's Remarks

The Chinese Institute of Certified Public Accountants (CICPA) issued the third batch of China's Independent Auditing Standards (CIASs) in February 4, 1999, two years after the promulgation of the second batch in December 1996. The drafting and finalisation of the third bath of CIASs did not take place over a short period of time. Instead, the CICPA reviewed the implementation problems of the first two batches of CIASs and extensively sought comments on the exposure drafts of these CIASs from overseas accountancy bodies and accounting firms. Their aim was to harmonise with International Standards on Auditing taking into account special conditions in China. This clearly demonstrates the CICPA's pragmatic approach to the preparation and issuance of the new CIASs.

The promulgation of the third batch of CIASs widened the coverage of the auditing standards in China by covering most of the major International Standards on Auditing. This not only ensures audit quality, but also promotes the development of the auditing profession.

Non-Chinese speaking readers have responded warmly to the translation of the first and second batches of CIASs which took place in April 1997. The translation provides them with a means to gain an understanding of China's professional standards. On behalf of KPMG Hong Kong, it is my honour to once again be invited by the CICPA and the Hong Kong Society of Accountants to translate the third batch of CIASs from Chinese into English. In the translation process, we try to maintain a good balance between the full translation of the Chinese meaning and the use of plain English. Accountants and other professionals involved in auditing can use the translation as a reference.

Finally, I hope fellow accountants and other readers will give me their comments to improve the accuracy of the translation.

**Aloysius Tse**  
Chairman, KPMG China  
October 1999

## 志 谢

中国注册会计师协会及香港会计师公会  
谨对以下曾协助出版此书的成员表示衷心的感谢。

### 毕马威会计师事务所翻译小组

谢孝衍先生  
殷立基先生  
蔡家豪先生  
周英杰先生

### 天健会计师事务所校对小组

陈建明博士  
黄世忠博士  
陈箭深博士

### 中国注册会计师协会专业标准部

### 香港会计师公会中国专业事务委员会

## Acknowledgements

The Chinese Institute of Certified Public Accountants (CICPA) and Hong Kong Society of Accountants (HKSA) are much indebted to the following parties for their invaluable contributions made towards this publication.

### **KPMG Translation Team**

Mr. Aloysius Tse

Mr. Isaac Yan

Mr. Denis Tsoi

Mr. Sammy Chau

### **Pan-China Certified Public Accountants**

Dr. Chen Jianming

Dr. Huang Shizheng

Dr. Chen Jianshen

### **Professional Standards Division, CICPA**

### **PRC Technical Committee, HKSA**

## 中国注册会计师 独立审计准则序言

本序言旨在说明中国注册会计师独立审计准则（以下简称“独立审计准则”）的目标、体系、制定与发布程序，并对其规范内容、约束力及适用范围进行解释。

本序言由中国注册会计师协会负责解释。

### 一、独立审计准则的制定依据与目标

1. 独立审计准则依据《中华人民共和国注册会计师法》制定。
2. 制定独立审计准则的目标：
  - 2.1 建立执行独立审计业务的权威性标准，规范注册会计师的执业行为，促使注册会计师恪守独立、客观、公正的基本原则，有效地发挥注册会计师的鉴证和服务作用。
  - 2.2 促使各会计师事务所和注册会计师按照统一的执业准则执行独立审计业务，提高审计工作质量，提高业务素质和执业水平。
  - 2.3 明确注册会计师的执业责任，维护社会公共利益，保护投资者和其他利害关系人的合法权益，促进社会主义市场经济的健康发展。

- 2.4 建立与国际审计准则相衔接的中国注册会计师执业准则。

### 二、独立审计准则的体系

1. 独立审计准则是中国注册会计师职业规范体系的重要组成部分。
2. 独立审计准则体系由以下三个层次组成：
  - 2.1 独立审计基本准则。独立审计基本准则是独立审计准则的总纲，是对注册会计师专业胜任能力的基本要求和执业行为的基本规范，是制定独立审计具体准则、实务公告和执业规范指南的基本依据。
  - 2.2 独立审计具体准则与独立审计实务公告。独立审计具体准则是依据独立审计基本准则制定的，是对注册会计师执行一般审计业务、出具审计报告的具体规范。  
独立审计实务公告是依据独立审计基本准则制定的，是对注册会计师执行特殊行业、特殊目的、特殊性质的审计业务、出具审计报告的具体规范。
  - 2.3 执业规范指南。执业规范指南是依据独

# Preface to Independent Auditing Standards

This preface explains the objectives and structure of China's Independent Auditing Standards of the Certified Public Accountants (hereinafter "CIASs") and the process of their preparation and issuance, and outlines their contents, enforceability and scope of application.

The Chinese Institute of Certified Public Accountants ("CICPA") is responsible for the interpretation of this preface.

## I The basis and objectives of the preparation of the CIASs

- 1 The CIASs are prepared in accordance with the Law of PRC on CPAs.
- 2 Objectives of the preparation of the CIASs are:
  - 2.1 to establish authoritative standards for performing independent audits, to establish standards on the practising conduct of Certified Public Accountants ("CPAs") and to induce CPAs to maintain independence, objectivity and integrity for the purpose of providing attestation and other services;
  - 2.2 to induce accounting firms and CPAs to perform independent audits in accordance with uniform practising standards, to improve the quality of audit work and to improve the quality and standard of the professional work carried out by CPAs;
  - 2.3 to define the practising responsibility of CPAs, to safeguard the public interests of the society, to protect the legitimate rights of investors and other interested parties and to promote the healthy development of the socialist market economy; and
  - 2.4 to establish practising standards for China's CPAs which are compatible to International Standards on Auditing.

## II The structure of the CIASs

- 1 The CIASs are an important component of the structure of professional standards for China's CPAs.
- 2 The structure of the CIASs consists of the following three levels:
  - 2.1 The General Independent Auditing Standard The General Independent Auditing Standard acts as the overall framework for the CIASs. It covers the basic requirements of the CPA's professional competence, the basic standard of the practising conduct and the basis on which the Specific Independent Auditing Standards, the Practice Pronouncements and the Auditing Guidelines are prepared.
  - 2.2 Specific Independent Auditing Standards and Independent Auditing Practice Pronouncements The Specific Independent Auditing Standards are prepared based on the General Independent Auditing Standard. They are to be applied by CPAs as the specific standards to be followed when performing audits of a general nature and issuing audit reports.  
The Independent Auditing Practice Pronouncements are prepared based on the General Independent Auditing Standard. They are to be applied by CPAs as the specific standards to be followed when performing audits and issuing audit reports of specialised industries or audits for a special purpose or nature.
  - 2.3 Auditing Guidelines The Auditing Guidelines are prepared based on the General Independent Auditing Standard, the Specific Independent Auditing Standards and the

立审计基本准则、具体准则与实务公告制定的，为注册会计师执行独立审计具体准则、实务公告提供可操作的指导意见。

### 三、独立审计准则的约束力

1. 独立审计基本准则、具体准则与实务公告是注册会计师执行独立审计业务、出具审计报告的法定要求，各会计师事务所和注册会计师执行《中华人民共和国注册会计师法》第十四条规定的审计业务，应当遵照执行。
2. 执业规范指南是对注册会计师执行独立审计业务、出具审计报告的具体指导，注册会计师应当参照执行。

### 四、独立审计准则的适用范围

1. 独立审计准则适用于注册会计师执行独立审计业务的全过程。
2. 注册会计师对被审计单位进行独立审计时，不论该单位是否以营利为目的，也不论其规模大小和法定组织形式如何，只要是以发表审计意见为目的，都应遵循独立审计准则。
3. 在特定情况下，注册会计师可以应用独立审计准则执行其他有关业务。

### 五、独立审计准则的制定与咨询组织

1. 根据《中华人民共和国注册会计师法》第三十五条规定，注册会计师执业准则由中国注册会计师协会负责拟订，报财政部批准后施行。
2. 中国注册会计师协会成立独立审计准则组，负责独立审计准则的起草工作。独立审计准

则组成员由注册会计师协会、会计师事务所、科研院校等方面的专家组成。

3. 财政部成立独立审计准则中方专家咨询组，负责对独立审计准则的制定与发布提供咨询服务。中方专家咨询组成员由政府有关部门、会计师事务所、科研院校等方面的专家组成。
4. 财政部成立独立审计准则外方专家咨询组，负责对独立审计准则的制定与发布提供咨询服务。外方专家咨询组成员由境外会计职业组织、国际会计师事务所等方面的专家组成。

### 六、独立审计准则的制定、发布与修订程序

1. 选定项目。独立审计准则组提出独立审计准则备选项目，经专家咨询组论证，征求有关方面意见后，由财政部审批立项。
2. 拟订初稿。独立审计准则组根据确定的项目，进行调查研究，起草初稿。中国注册会计师协会征询专家咨询组和有关方面意见并交独立审计准则组修订后，向财政部提交征求意见稿。
3. 征求意见。财政部发布征求意见稿，广泛征求各有关部门及各地方注册会计师协会、会计师事务所、科研院校等方面意见。
4. 修改定稿。独立审计准则组根据各方面意见修改征求意见稿，中国注册会计师协会征询专家咨询组及有关方面意见后定稿。
5. 发布。财政部批准发布独立审计准则。
6. 修订。独立审计准则由中国注册会计师协会负责修订，财政部批准发布。

Practice Pronouncements. They provide CPAs with operational guidance on applying the Specific Independent Auditing Standards and the Practice Pronouncements.

### III Enforcibility of the CIASs

- 1 It is a statutory requirement for CPAs to follow the General Independent Auditing Standard, the Specific Independent Auditing Standards and the Practice Pronouncements when they perform independent audits and issue audit reports. Accounting firms and CPAs should comply with these standards and pronouncements when performing all audits specified in article 14 of the Law of PRC on CPAs.
- 2 The Auditing Guidelines are detailed guidelines which CPAs should refer to when performing independent audits and issuing audit reports.

### IV The scope of application of the CIASs

- 1 The CIASs are applicable during the entire process of a CPA's independent audit.
- 2 The CIASs should be observed whenever the CPA performs an independent audit for the purpose of expressing an audit opinion, irrespective of whether the entity is profit-oriented and its size and legal form of organisation.
- 3 In certain circumstances, the CPA may apply the CIASs in the course of other relevant professional work.

### V The persons responsible for preparing and advising on the preparation of the CIASs

- 1 According to article 35 of the Law of PRC on CPAs, the CICPA is responsible for preparing practising standards for CPAs. Such practising standards will become effective upon the approval by the Ministry of Finance.
- 2 The CICPA has set up an CIASs group which is responsible for drafting the CIASs. This group consists of a range of experts such as representatives from the CICPA, accounting firms, research institutes, universities etc.
- 3 The Ministry of Finance has set up an advisory group which comprises Chinese experts on CIASs. It is responsible for providing an advisory service during the preparation and issuance of the CIASs. This group consists of a range of experts such as representatives

from relevant government departments, accounting firms, research institutes, universities etc.

- 4 The Ministry of Finance has set up an advisory group which comprises foreign experts on CIASs. It is responsible for providing an advisory service during the preparation and issuance of the CIASs. This group consists of a range of experts such as representatives from overseas accounting professional bodies, international accounting firms etc.

### VI Procedures for the preparation, issuance and revision of the CIASs

- 1 Selection of topics  
The CIASs group proposes a list of potential topics on auditing standards for selection. After discussing these with the advisory groups of experts and receiving comments from relevant parties, the CIASs group revises the proposed list. The revised list is then submitted to the Ministry of Finance for approval.
- 2 Drafting  
Based on the approved list of topics on auditing standards, the CIASs group conducts research and studies and prepares initial drafts. The CICPA solicits comments from the advisory groups of experts and relevant parties. The CIASs group revises the initial drafts based on these comments and the CICPA submits the resulting proposed exposure drafts to the Ministry of Finance.
- 3 Solicitation of comments  
The Ministry of Finance issues exposure drafts to solicit comments extensively from relevant departments, local branches of the CICPA, accounting firms, research institutes and universities, etc.
- 4 Revision and finalisation  
The CIASs group revises the exposure drafts to take account of feedback from the different parties. The CICPA solicits comments from the advisory groups of experts and relevant parties and then finalizes the revised drafts.
- 5 Issuance  
The Ministry of Finance approves the issuance of the CIASs.
- 6 Revisions  
The CICPA is responsible for the revisions of the CIASs and the Ministry of Finance approves the issuance of such revisions.



## 独立审计基本准则

### 第一章 总 则

#### 第一条

为了规范注册会计师执行独立审计业务，保证执业质量，明确执业责任，根据《中华人民共和国注册会计师法》，制定本准则。

#### 第二条

本准则所称独立审计，是指注册会计师依法接受委托，对被审计单位的会计报表及其相关资料进行独立审查并发表审计意见。

#### 第三条

本准则适用于注册会计师对任何单位会计报表及其相关资料进行的以发表审计意见为目的的独立审计。

注册会计师可以参照本准则执行其他有关业务。

### 第二章 一般准则

#### 第四条

独立审计的目的是对被审计单位会计报表的合法性、公允性及会计处理方法的一贯性发表审计意见。

#### 第五条

担任独立审计工作的注册会计师应当具备专门学识与经验，经过适当专业培训，并具有足够的分析、判断能力。

#### 第六条

注册会计师应当遵守职业道德规范，恪守

独立、客观、公正的原则，并以应有的职业谨慎态度执行审计业务、发表审计意见。

#### 第七条

注册会计师对审计过程中知悉的商业秘密应当保密，并不得利用其为自己或他人谋取利益。

#### 第八条

按照独立审计准则的要求出具审计报告，保证审计报告的真实性和合法性是注册会计师的审计责任；建立健全内部控制制度，保护资产的安全、完整，保证会计资料的真实、合法、完整是被审计单位的会计责任。注册会计师的审计责任不能替代、减轻或免除被审计单位的会计责任。

#### 第九条

注册会计师的审计意见应合理地保证会计报表使用人确定已审计会计报表的可靠程度，但不应被认为是与被审计单位持续经营能力及其经营效率、效果所做出的承诺。

### 第三章 外勤准则

#### 第十条

注册会计师应当在了解被审计单位基本情况的基础上，由会计师事务所接受委托，签定审计业务约定书。

#### 第十一条

注册会计师执行审计业务，应当编制审计计划，对审计工作做出合理安排。