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刘 静 © 著

RESEARCH ON THE CHANGE AND  
INNOVATION OF CHINESE AGRICULTURAL  
ENTERPRISE ACCOUNTING IN NEW  
ECONOMIC ENVIRONMENT



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## 内 容 简 介

本书以环境与农业会计发展的逻辑关系为线索,致力于新的农业企业会计变革过程中各种理论和制度矛盾的解决,并运用研究结果理性审视和评价农业会计变革的现实过程。全书共分八章,主要内容包括文献综述与经济学研究框架、经济环境与农业企业会计变迁、农产品成本核算、生物资产计量、《生物资产》准则、来自农业上市公司的经验研究等。

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# 序

进入 21 世纪,中国加入世贸组织、经济全球化步伐加快,以农业企业为代表的农业主体面临的新问题、新挑战层出不穷,各界对农业会计信息的要求已经迥然相异。信息化背景下中国农业会计至今仍有诸多未解之谜:面对频繁的反倾销打击,中国农业企业能否精确度量农产品成本?成本与价格又是什么关系?当前的农业会计体系如何为反倾销辩护提供证据?农业会计相关的准则应该怎样来反映这种信息需求?由于农业活动的特殊性,农业会计存在很多复杂的个性化问题,现有农业企业的会计不能为上述问题提供框架。徘徊于现有文献的字里行间,我们只能寻找到答案缥缈的踪迹。

此时,以国际会计准则发展立场重新审视农业企业会计信息就显得非常必要,这恰恰是本书的研究背景。本书致力于在中国农业会计相关准则与国际准则中寻找切点解,以经济环境与农业会计发展的逻辑关系为线索,旨在研究农业企业会计发展过程中新的理论问题,以及理论与制度矛盾的化解,从而为构建和完善农业企业会计的制度环境提供依据。

从全书结构来看,主要包括四个部分:一到三章,以经济环境与农业企业会计发展的内在逻辑为核心,阐述全书研究背景和理论基础;第四章和第五章系统分析、评述国内外农业会计理论与研究成果,探讨农产品成本核算和生物资产计量基本理论问题,提出了对农产品成本的核算主体、核算范围的看法、新的核算方法以及两种生物资产计量属性的本质区别和各自对环境的适应性;在前文研究基础上,第六章和第七章对 2006 年新的《生物资产》准则进行全面评价,并在经验分析基础上提供《生物资产》准则政策建议、预测发展趋势。第八章则是全书的研究结论和进一步研究方向。

本书把研究的触角延伸到了备受冷落的中小农业企业的层面与角落,拓展了当前我国农业会计的研究领域。本书的贡献首先在于围绕着经济环境与农业企业会计发展的逻辑关系,深入探索了农业企业会计的过去、现在和未来发展的轨迹,其次是从理论和实践角度客观地对我国的《生物资产》准则进行了评价,并提出了准则进一步发展和实施的建议,这对于我国农业会计理论的发展和生物资产准则的完善都具有较高的文献价值。该书解决问题的思路是非常正确的,书中一些观点的创新性是很明显的,建议和措施是客观的、可行的。

刘静在攻读博士期间一直从事农业会计的相关研究,值得一提的是她花费了大量时

间在不同地区深入农户、农业企业展开实地调查,收集了大量的一手资料,从而使本书具备了坚实的实践基础。《新经济环境下农业企业会计变革研究》一书便是在她的博士论文基础上进一步研究的成果。会计实务是一片沙砾与金珠同在的宝藏,会计学理论工作者的任务是滤其沙砾淘其金珠,吹其沙砾,不漉金珠而金珠自见。

中国人民大学商学院教授 博士生导师

耿建新

2007 年 11 月

## 摘 要

当信息化越来越成为当今时代特征的代名词、信息在经济发展的各个领域越来越不可或缺的时候,以全球化、市场化改革为目标的中国农业经济发展却面临着农业会计信息严重缺失的窘境。无论是农业资源的国际配置难题、国际市场竞争中比较优势的错误判断还是国际贸易摩擦带来的巨大损失均与农业会计信息缺失有重要干系。与此同时,市场化的农村经济体制改革也迫切要求与之相适应的农业会计信息的支撑。追本溯源,造成农业会计信息缺失固然有农业生产力水平低下、农业主体管理技术落后等原因,但更为重要的原因是我国旧的农业会计理论和规范不能反映当前农业生产经营活动的特殊性和复杂性,严重滞后于农业全球化、市场化的发展需求。

农业活动是自然再生产与社会再生产相交织的活动。生物资产作为农业活动的主要对象具有不同于其他任何资产的生物转化特性,例如生长、蜕变、繁殖、收获等。这些特性使生物资产在企业中的价值不断变化,造成无论是成本计算,还是确认、计量,都比一般资产更加特殊和复杂,一般会计原则无法将其涵盖,从而需要专门的农业会计准则加以规范和约束。我国旧有的农业会计规范恰恰忽视了农业活动和农业资产的这种特殊性。当新的经济环境对农业会计信息的真实、完整及国际协调提出更高要求时,现有制度和需求之间的矛盾便被激化了。

根据制度变迁理论,一旦外部环境变化引起原有制度不均衡,带来新的潜在利益空间,便会导致制度变迁需求。中国农业会计发展的历史表明,农业会计作为一种制度形式,其每一次变革,都是对相关环境变化的反应。全球化与市场化的新经济环境也毫无例外地对农业会计的又一次变革提出了要求:即建立、完善既与经济发展相适应,又反映农业活动特征的农业会计准则,向各个会计信息使用者提供国际协调的、市场化的决策有用信息。

尽管《国际会计准则第41号——农业》(IAS41)的颁布和在个别国家的实施为我国农业会计准则的建立提供了重要参考,但是此次农业会计变革仍然面临很多未解决的难题,例如:如何理解环境因素的制约和影响?如何填补基础理论空缺?如何权衡国际协调与适应国情的关系?如何评价准则制定和实施的效果?等等。

本文的研究以环境与农业会计发展的逻辑关系为线索,致力于新的农业企业会计变革过程中各种理论和制度矛盾的解决,并运用研究结果理性审视和评价农业会计变革的



现实过程。文章的核心内容和主要观点包括以下五个方面。

关于经济环境与农业会计变迁问题。文章遵循中国农业会计过去、现在和未来的时间发展脉络,挖掘了农业会计变迁与经济环境发展的内在逻辑关系,重点提出了农业会计现在和未来发展的模式。本文认为,新经济环境下农业企业会计变革的目标是完善和创新农业会计基本理论,建立与国际协调的农业会计准则,指导农业企业会计实践,提供农业乃至整个国民经济发展需要的健全的、高质量的农业会计信息。在这一变革过程中,概念和理论的完善是变革的基础,而制度即农业会计准则的建立则是变革的核心内容。

关于农产品成本核算问题。农产品成本核算是农业会计最为基础的理论问题,它不但是农业会计区别于其他会计领域的特殊内容,而且是生物资产计量理论与相关准则建立不可或缺的理论基础。本文在系统地对国内外农业成本理论与成本核算实践进行分析和述评的基础上,对农产品成本的核算主体、核算范围、核算方法进行了深入研究,提出:(1)我国农业企业存在的成本核算主体弱化和成本信息缺失的现实并不能完全归因于我国农业企业的较小规模和双层经营体制,恰恰相反,在双层经营体制基础上建立起的农业产业化本质上要求和促进会计成本信息的生成和流动,因此应将成本核算纳入农业产业化运作的关键环节,使稳定和谐发展的产业化组织成为成本核算的制度保障。(2)我国传统的农产品成本核算范围不能反映全部农业生产资源耗费,既不利于土地和环境等资源的持续利用,也与农产品成本核算一般国际惯例不一致,造成成本信息在国际范围内的无法比较。文章设计了包括生产成本和完全生产成本核算的双层成本核算体系,分别向内部和外界信息使用者传达所需信息,使其完成整个成本核算和管理的功能。(3)针对农产品成本核算的特殊问题,以水产养殖企业为例,分别提出了产成品和在产品成本分配的具体核算办法以及鱼塘清淤改造费的会计处理建议;并构想了农业企业土地成本核算的市场比较、价格还原和基准成本三种可行方法。

关于生物资产计量。生物资产计量是农业企业会计变革中最为核心的理论问题。本文将研究的焦点集中于对国际上存在的历史成本和公允价值两种典型生物资产计量模式的分析、比较和评价,以对我国生物资产计量属性的选择提供充足的理论依据。研究认为:国际上通行的历史成本模式是以历史成本作为主要计量属性,以成本与市价孰低作为补充,并且在严格的约束条件下允许使用公允价值的生物资产计量模式;公允价值模式则是以表现为市场价格或未来现金流量现值的公允价值作为主要计量属性,以历史成本作为补充的生物资产计量模式。两种模式各有优劣。在一般情况和完善的市场环境条件下,历史成本模式是以发生的事实为依据,产生的生物资产相关信息比公允价值计价时更具可靠性,然而生物资产的自然生长特性却给联合产品和联合成本分配带来了难题,使得历史成本的获取成本很高。相对而言,公允价值模式反映了生物资产的生物转化特性,能够提供更加相关的会计信息,并且可以避免成本分配的困难。但是,当环境条件发生变化时,历史成本和公允价值两种模式的优劣判断会随之发生变化,因此,生物资产计量属性



的选择只能是在特定环境、特定时期的相对选择。

关于《生物资产》准则评价。我国《生物资产》准则于2006年2月15日颁布。本文根据前面已经形成的研究成果,将《生物资产》准则与国际农业会计准则比较后认为:《生物资产》准则沿用了IAS41的重要概念和思想,却在计量模式、规范范围、生物资产分类以及计提减值准备和披露要求等方面仍然与其存在着差异,尤其是生物资产采用历史成本计量导致了我国《生物资产》准则与国际会计准则的本质不同。但是考虑到社会与经济环境发展的现实制约,在农业会计领域与国际会计准则的完全趋同还有待时日,历史成本在一定时期内仍然不失为理性的现实选择。并且公允价值的适当引入和生物资产减值准备的规范实施在一定程度上弥补了历史成本的天生不足,这也反映出我国农业会计准则已经向国际化迈进了关键的一步。另外,不可否认,我国的《生物资产》准则内容本身还存在不足,实施效果还有待检验。

关于农业会计变革对农业上市公司现实与未来的影响。本文分别运用统计和案例方法对农业会计变革给农业上市公司的会计行为、会计信息质量以及会计信息披露带来的影响进行了经验研究。研究发现,虽然受《生物资产》准则实施时间所限,变革的影响还未完全展现,但通过已经执行《农业企业会计核算办法》的企业表现仍然可以看出,变革后新的会计政策已经并将进一步规范农业企业的会计行为,提高农业企业的整体会计信息质量。为了充分实现农业企业会计变革的目标,本文认为,我们应在实践检验的基础上,进一步完善《生物资产》准则,并建立和实施有效的监督机制,保障新的准则顺利实施。

本文提出了一些就笔者视野所见范围内的创新观点,但由于笔者知识所限,本文的研究成果与结论难免会存在缺陷与不足,例如在实证研究部分,由于研究资料限制,只能以短期、局部的案例分析来推断总体和未来,从而可能会导致研究结论存在偏差。这些问题需要在今后的研究中不断予以修正和进一步深入探讨。

**关键词:** 新经济环境 生物资产计量 会计准则

## Abstract

While informatization has become another name of today's character, and information play the indispensable role in all kinds of fields of economic development, China's agricultural development, which is aimed at globalization and mercantilism, faces the dilemma of lacking agri-

cultural information severely. The tough problem on allocation of agricultural resources, the wrong judgment on compared advantages of international competition, and the great losses brought by international trade frictions are all closely related with the lack of agricultural accounting information. At the same time, market reforms of the agricultural economic system urgently need to be backed up by agricultural accounting information. We must confess that the lack of agricultural accounting information is caused by the low standard of agricultural production, by the lagged management skills, and other reasons. While the essential reason is old agricultural accounting theory cannot reflect character and complexity of current operation of agriculture, and falls behind the agricultural globalization and the need of market development.

Agricultural activities are those which are interlaced by the natural reproduction and social reproduction. As the main objects of the agricultural activities, biological assets have the special biology characters different from any other kinds of asset, such as growing, decaying, propagating and harvesting. These characters make the value of biological assets constantly change, which leads to more complexity in cost accounting, affirmation and measurement. General accounting principles cannot cover the upper fields, so we need the specific agricultural accounting principle to restrict the relative activities. China's old agricultural accounting principle neglects the specific character of the agricultural activities and agricultural assets. When new economic environment require the high standard of the agricultural information's authenticity, integrity and international agreement, the conflict between the current system and the demand is stimulated.

According to the theory of institutional change, the demand of institutional transaction occurs once original one fall into disequilibrium which creates new potential interest arising by the changing of external conditions. Agricultural accounting, as a form of institution, reacts to the change of relative conditions by reform, which is testified by the history of agricultural accounting development. Without exception, globalization and mercantilism of new economic circumstances bring forward the new demands again. That is to establish and improve the agriculture accounting standard which is not only adapt to the economy but also reflects the characters of agriculture, so that all the users of accounting information can get international and marketable decision - making reference.

Although the Promulgation of International Accounting Standard 41——Agriculture (IAS41) and its practice in specific countries has supplied the important reference to establishing agricultural accounting standard in our nation, lots of problems remain unresolved. For instance, how to understand the restriction and affection of conditions, how to fill up the deficiency of basic theories, how to balance the relationship of international agreement and the situation

of China, how to appraise the effects of establishing and promulgation of Standard and so on.

This thesis follows the logic relationship between environment and agricultural accounting, determines to solve different kinds of theoretical or institutional conflicts generated from the development of modern agricultural enterprises' accounting transformation, and reasoningly survey and evaluate the real progress of agricultural accounting transformation using the study outcomes. The main content and viewpoints can be summarized into 5 aspects.

About economic environment and agricultural accounting change. The thesis follows the time series of the development of Chinese agricultural accounting which comprise the past, the present and the future. Also it digs into the intrinsic relationship between development of economic environment and agricultural accounting, and focuses on the present situation and future development of agricultural accounting. The thesis agrees that in the new economic environment the goal of agricultural accounting transformation should be to consummate and innovate the basic theories of agricultural accounting, to set up internationally coordinational agricultural accounting standards, to instruct the accounting practice of agricultural enterprises, and to provide full and highly qualified agricultural accounting information for the agriculture industry and even for the demand of the entire economic. During the transformation, the base should be the consummation of concepts and theories, and the core content should be the set up of agricultural accounting standards.

About the cost accounting of agricultural products. Cost accounting of agricultural products is the basic theoretical issue of agricultural accounting. Not only is it the special issue which makes it different from other accounting fields, but also it is the indispensable theoretical basis upon which the study of measurement of biological assets and other relevant standards are built. The thesis systematically analyzes and comments on the theory and practice of agricultural cost accounting at home and abroad. It looks into the unit, scope and method of agricultural cost accounting, including: (1) The situation about the weakness of accounting units and the missing of cost information in Chinese agricultural enterprises cannot be blamed totally for the reason that Chinese agricultural enterprises are smaller and are operating under the double layer system. On the contrary, the double layer operating system helps to generate and circulate the cost information. So we must take cost accounting as one main point in the industrialization of agriculture, and make the stable and harmoniously developing of industrialized organizations the institutional ensurance of cost accounting. (2) The traditional agricultural cost accounting scope cannot fully represent the resource consumption of total agriculture production. This is not good for the steady use of land and other resources, also this is not agreed with the international convention, and so makes the incomparable of information between countries. The thesis designs a

double layer cost accounting system including production cost accounting and complete production cost accounting, which can provide useful information to the inside and outside users separately. And thus can fulfill the whole cost accounting and management functions. (3) Aiming at the special issues in agricultural cost accounting, the thesis takes an aquaculture enterprise for example, gives specific instructions on the cost allocation of finished goods and goods in progress, and also deals with the accounting treatment of the piscine cleanup expenses. The thesis constructs three methods (the market comparison, price reduction and standard cost) for the land cost accounting of agricultural enterprises.

About the measurement of biological assets. The measurement of biological assets is the core theoretical problem in the transformation of agricultural accounting. The thesis focuses on the analysis, comparison and evaluation of the two typical international measurement methods of biological assets. One is historical cost method, and the other is fair value method. Only through the thorough study can we find the proper choice of our own. The thesis finds that: the prevailing international historic cost accounting takes historic cost as the main cost attributes, the lower of cost and market principle as supplement, permits to use fair value under very restricted conditions; the fair value accounting takes the market price or the discount of future cash flow as the main measurement attributes, and the historic cost as supplement. The two methods both have its strong points and shortcomings. Normally under market environment, historic cost method is based upon the facts that have happened in the past, so it is more reliable than the information under the fair value method. But the natural growth of biological assets makes it very difficult to allocate the associated costs, and thus makes the cost of obtain historic costs very high. Relatively, the fair value method reflects the natural transform character of biological assets, can offer more relevant information, and also can avoid the difficulty of cost allocation. But with environment changing, the judgment about historic cost method and fair value method will also change accordingly. Thus, the choice of proper measurement attributes of biological assets should based upon specific environment and specific period.

About the comments on accounting standard "*Biological Assets*". This standard is issued on Feb 15, 2006. Base on the previous studies, the thesis compares the Chinese standard with the international one, and finds out: Chinese standard "*Biological Asset*" adopts the main concepts and ideas of IAS41, but still differs in the measurement method, regulated scope, categorization of biological assets, reserves of decline in value and the disclosure requirement. Especially that the adoption of historic cost of Chinese standard is essentially different from that of the international standard. But considering the social and economic environment differences, the complete unification is not possible now, so the choice of historic cost is a realistic and reasona-

ble choice. And the appearance of fair value in some circumstances and the reserve of decline in value can make up for the shortcomings of historic cost in some degrees, and this also is a sign showing we have made a great progress in the harmonization of accounting standards. In addition, it is undeniable that there are still some deficiencies in Chinese standard “*biological assets*”, and the practice effects are still to be verified.

About the current and future influence of agricultural accounting transformation to the agricultural listed companies. The thesis studies the influence of agricultural accounting transformation to the agricultural listed companies on the accounting behavior, accounting information quality and accounting information disclosure, using statistic method and case study method. The result shows that although the influence of the standard “*biological assets*” cannot be seen now, the data about the enterprises which adopt “*Accounting methods of agricultural enterprises*” shows that the new accounting policy have regulated the accounting behavior of agricultural enterprises and have increased the total accounting information quality. To achieve the purpose of the agricultural accounting transformation completely, the thesis concludes that we should improve the standard “*biological assets*” in the practice, and build up effective monitoring mechanism in support of the implementation of the new standard.

The thesis brings out some creative viewpoints. But as the unavoidable knowledge limitation of the author, there are surely shortcomings in the results and conclusions. For example, in the empirical part, because of lack of materials, the thesis can only predict the future using short term and partial cases, and that may lead to deficiencies in the conclusions. These problems should be studied in the future.

**key words:** new economic environment   the measurement of biological assets   accounting standard

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