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# 国际会计准则指南

[英] 戴维·亚历山大 (David Alexander) / 著  
西蒙·阿彻 (Simon Archer)

Miller  
International

Accounting

Standards Guide



中信出版社  
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## 国际会计准则指南

GUOJI KUAIJI ZHUNZE ZHINAN

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## 中文版序

以一句很多人使用的话说，会计行业近两年正处于争论的漩涡之中。

2001年以来，美国爆发一系列财务虚假案，使得安然、世通等巨型公司破产，也导致安达信这样一个有着九十多年历史的世界级会计师事务所饱含屈辱地退出审计市场。安然和世通等事件的影响巨大，损失了几十亿美元的价值。人们开始质疑，这些巨人公司的账面价值到底在多大程度上是真实的？事实上，公众对这种价值创造所依赖的会计和财务制度的信任已经动摇。为了重树公众信心，美国制定颁布了《公众公司会计改革和投资者保护法》（Public Company Accounting Reform and Investor Protection Act of 2002），简称为《萨宾纳斯—奥克斯莱法案》（Sarbanes-Oxley Act），对美国而且对世界各国会计、公司治理以致整个证券市场，都产生了相当大的影响。

在中国，上述问题也一样沉重。由于与会计信息相关的违规行为而被证监会查处，或被沪深证交所公开谴责和批评的上市公司，已经是越来越多。在一张张让人不放心的公司财务报表面前，公众感到疑惑，无所适从。银广夏和中天勤案件的查处，让会计师和注册会计师面临空前的信任危机，会计和审计专业的信誉面对巨大的挑战。

在会计信息和资本市场问题上，存在着一个“公司财务报告供应链”。谁组成了公司财务报告供应链呢？毫无疑问，公司财务报告供应链启动于公司内部管理层，他们是原始会计信息的拥有者，他们负责编制和向投资者与其他利益相关者提供财务报表，并承担会计信息质量的最终责任。实务中，会计报表和财务报告由CFO领导下的公司财务报告系统编制，由CPA进行独立审计鉴证，经过董事会批准和股东大会通过后予以公布，还要由证券分析师进行分析，由媒体进行信息传播。在获得上述直接和间接财务信息的基础上，投资人和其他利益相关者做出自己的决策。

显然，这个长长的公司财务报告供应链由许多环节组成，每个环节都有不同的供给方和需求方。

从公司财务报告供应链的视角看，应该说，财务信息的可靠性是由链条中的所有各方共同保证。当然，社会和公众有理由对链条中最为重要的两个环节——会计师和审计师——提出更高、更严格的要求。会计师和审计师必须在具备诚信度的同时，把透明度和受托责任奉为职业要素。

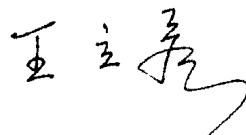
写了以上几段话，是为了引出对本套中信财会图书馆影印系列专业书籍的认识和介绍。这套系列丛书包括12本书。大体上可以归为三类：

第一类：《会计案头必备：财会人员日常速答手册》、《金融工具——会计及财务报告综合指南》、《商业企业与工业企业财务比率年鉴》、《购买和出售企业专业指南：税收、价值评估、法律和会计核算》、《启动财务——企业初创阶段筹集资金指南》。这几本书的内容聚焦于企业会计和财务管理人员的日常专业工作。

第二类：《审计委员会——公司董事、管理层以及咨询人员指引》、《会计违规和财务欺诈》、《审计程序》、《审计人员风险管理指南：审计与企业风险管理的结合》。这几本书的内容聚焦于审计方面，维护财务信息质量是共同主题。

第三类：《欧洲会计指南》、《国际会计准则指南》、《FASB准则的再阐释与分析：GAAP指南》。这几本书的共同主题是会计规范。

总而言之，这12本书是一套财会方面的好书，既包含有详细的专业规范，又包含了丰富的实务经验，具体应该特别指出以下重要话题：其一，与公司治理有关的机制问题，《审计委员会——公司董事、管理层以及咨询人员指引》非常值得细读；其二，有关《萨宾纳斯—奥克斯莱法案》的问题，在《会计案头必备：财会人员日常速答手册》一书中专设一章“The Sarbanes-Oxley Act of 2002”予以介绍；其三，《购买和出售企业专业指南：税收、价值评估、法律和会计核算》、《启动财务——企业初创阶段筹集资金指南》等书的主题，不在会计、审计方面，而是专项财务管理；其四，我国会计界对英美制度关注比较多，而对欧洲国家的会计制度了解很少，对此，阅读《欧洲会计指南》会有收益。



2003年初冬  
于北京大学光华管理学院

## HIGHLIGHTS

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# Miller International Accounting Standards Guide

*by David Alexander and Simon Archer*

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The *Miller International Accounting Standards Guide* features comprehensive coverage of all current International Accounting Standards (IASs) issued by the International Accounting Standards Board (IASB), previously known as the International Accounting Standards Committee, plus related Interpretations issued by the Standing Interpretations Committee. The book is organized into three parts: Part I—Role and Structure of the IASB, its Framework, and its key standard on the Presentation of Financial Statements; Part II—General Standards; and Part III—Industry-Specific Standards and includes an Appendix on the “Use of IAS in Countries Around the World” as well as a cross-reference to original pronouncements.

### 2003 Edition

The 2003 Edition of the *Miller International Accounting Standards Guide* provides expanded coverage in these areas:

- Chapter 1, “The International Accounting Standards Board—Past, Present, and Future”—An analysis of the restructuring of the IASB that took effect in 2001 and a new discussion on the challenges facing the European Commission to make compliance with IAS GAAP mandatory for consolidated financial statements of all corporations listed on stock exchanges in the European Union by 2005.
- Chapter 3, “Presentation of Financial Statements”—A new discussion on appropriate disclosures in the notes to the financial statements based on SIC-29.
- Chapter 5, “Business Combinations”—References to the IASB’s Business Combinations Project and its joint project with the U.S. Financial Accounting Standards Board on issues related to the application of the purchase method.

- Chapter 7, "Changing Prices and Hyperinflationary Economies"—An expanded analysis of SIC-30 on disclosure requirements for an enterprise that chooses to present its financial statements in a currency other than its measurement currency.
- Chapter 12, "Employee Benefits"—A new discussion of a 2002 revision to IAS 19, relating to recognizing cumulative actuarial losses and past service costs.
- Chapter 13, "The Equity Method"—A new analysis of SIC-33, "Consolidation and Equity Method—Potential Voting Rights and Allocation of Ownership Interests."
- Chapter 15, "Financial Instruments"—A summary of the major requirements of IAS 39, "Implementation Guidance: Questions and Answers."
- Chapter 16, "Foreign Currency Translation"—Expanded reporting and disclosure guidelines based on SIC-30, "Reporting Currency—Translation from Measurement Currency to Presentation Currency."
- Chapter 20, "Intangible Assets"—An expanded discussion of SIC-32, which deals with expenditure on web sites.
- Chapter 24, "Leases"—A new analysis of SIC-27, "Evaluating the Substance of Transactions Involving the Legal Form of a Lease," when it involves a series of related transactions with unrelated parties.
- Chapter 29, "Revenue"—A comparison of revenue recognition guidance set forth in International GAAP and U.S. GAAP and a new discussion of SIC-31, "Revenue—Barter Transactions Involving Advertising Services," as it pertains to swap advertising services given or received by an entity.
- Chapter 32, "Disclosures in the Financial Statements of Banks and Similar Financial Institutions"—A new discussion of the sources and scope of U.S. GAAP for banks.

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# **CHAPTER 1**

## **THE INTERNATIONAL ACCOUNTING STANDARDS BOARD— PAST, PRESENT, AND FUTURE**

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### **INTRODUCTION**

The present International Accounting Standards Board (IASB) is a result of a comprehensive restructuring in 2001 of the former International Accounting Standards Committee (IASC):

an independent, private sector body, formed in 1973 with the objective of harmonising the accounting principles which are used by businesses and other organisations for financial reporting around the world.

IASB's formal objectives, as stated in its revised Constitution approved by members on May 24, 2000, and restated in its Preface to International Financial Reporting Standards (May 2002) are:

- (a) to develop, in the public interest, a single set of high quality, understandable and enforceable global accounting standards that require high quality, transparent and comparable information in financial statements and other financial reporting to help participants in the world's capital markets and other users make economic decisions;
- (b) to promote the use and rigorous application of those standards; and
- (c) to bring about convergence of national accounting standards and International Accounting Standards to high quality solutions.

原书缺页

原书缺页

IASC approved proposals in December 1999 to make significant changes to IASC's structure, in order to prepare it for an enhanced role as a global accounting standard-setter.

Following these preparations, the year 2000 was a momentous one for IASC. In May 2000 the proposed structural changes were approved by IASC's membership. (The results of these changes are outlined in "The New Structure," below.) Also in May 2000, IOSCO formally accepted the IASC's "core standards" as a basis for cross-border securities listing purposes worldwide (although for certain countries, notably the United States, reconciliations of items such as earnings and stockholders' equity to national GAAP are still required). In June 2000, the European Commission issued a Communication proposing that all listed companies in the European Union would be required to prepare their consolidated financial statements using IASs, a proposal that has since been adopted.

It is apparent, however, that acceptance of IASs by the SEC, for the financial reporting of foreign registrants for U.S. listings, is a crucial element in the new IASB's acceptance as the global accounting standard-setter. This is discussed further under "The Future," below.

## CAUSES OF DIFFERENCES

Before we speculate about possible outcomes, it is helpful to think about the context in which this game is being played out. Moving back a little more than twenty years, to the end of the 1970s, financial reporting practices, traditions, and philosophies differed enormously among key countries in the so-called developed world (to say nothing of the situation in developing and third-world countries). Ignorance of these differences was, and indeed in many respects still is, both widespread and deep-seated. The roots of these differences can, to a significant extent, be explained by considering four general factors, as follows.

1. *The relative importance of law.* The point at issue here is the extent to which the "law of the land" determines the details of accounting and financial reporting. Tradition in the Anglo-Saxon countries is that the law specifies general principle only, while in countries heavily influenced by Roman law tradition, the law tends to include more detail. Most of mainland Europe exemplifies the latter approach.
2. *Prescription or flexibility.* If regulation is not specified in full detail in legislation, then there are still two alternatives available. First, regulation might be created in detail by professional accounting bodies. Second, the broad regulation, whether created by legislation or by professional accounting bodies, may be explicitly designed on the assumption that the individual expert, in each

unique situation, can and should choose the appropriate course of action, within the broad parameters laid down. This was very much the approach in the Anglo-Saxon world before the creation of national standards bodies some thirty years ago.

3. *The providers of finance.* The national accounting systems developed before the 1970s predate the arguments of recent years that accounting statements must satisfy the needs of a wide variety of users. Generally, the suppliers of finance to business were the only users seriously considered until late in the last century (sometimes quite late). Different countries have very different financial institution structures and finance-raising traditions. It follows that accounting practice will have been adapted to suit the local dominant sources of finance. In some countries, tradition tends to focus on the shareholders and, therefore, on profit and on the reporting of expenses and revenues. Some other countries have more active banking sectors and fewer shareholder investors. Accounting in those countries will tend to focus on creditors, and therefore on the balance sheet and on the convention of prudence. Also, bankers tend to have access to "inside information" in those circumstances and are less reliant on annual reports.

A more obvious, but less often quoted, example of the influence of finance provision on financial reporting can be seen by considering the systems of eastern Europe as they begin to emerge from a half-century during which all finance was provided by the state.

4. *The influence of taxation.* The general point here is that the scope and extent of the influence of taxation law on financial statements vary considerably. Perceptions of this are often simplistic. In reality, no country can justly claim that tax considerations do not influence published results, and no country can be accused of simply taking tax-based results and publishing them just as they are. Within these nonexistent extremes, however, lies a variety of tradition and practice. It is common in many countries, for instance, for some tax allowances to be claimable only if the identical figure from the tax computation is also used in the published financial statements.

The most powerful of these causal factors creating and explaining historical differences is almost certainly the sources of finance. It is arguably this same factor that is now driving the move toward internationalism in financial reporting and its regulation. The market for the *supply* of finance for larger enterprises is now a single global market. If our analysis is correct, this means that the *demand* for finance is inevitably forced to operate in a single global market scenario. The demand for globally understood financial reports is therefore logically unstoppable.



As we have already hinted, the above arguments, while in our view fully justified at the “listed enterprise” level, do not necessarily imply any need to alter national financial reporting as it applies to small businesses. They certainly do not logically apply to the economies of many third-world countries. The implications for possible “two-tier” systems within countries and between economic regions raise significant issues, which both IASB and national regulatory systems have hardly begun to tackle, though discussion of such problems is outside the scope of this book. Historically, IAS GAAP have sought applicability, in general, to all enterprises, in all types of economy. This intention is now beginning to be questioned within IASB. In its Statement in the IASC Annual Review 2000, the outgoing Board of IASC commented as follows (pars. 29–30):

During the last few years, the [outgoing] Board has detected various indications that strong demand exists for more work on the application of accounting standards to reporting by small enterprises. The demand has been noted first in developing countries and countries in transition to market economies.... The Board...wishes IASC to continue to meet the needs of constituents in developing countries and the needs of small businesses in general. It recognises that a case may exist for having different accounting standards for small businesses and large businesses...[but] inclines to the view that a case can be made rarely, if at all, for differences in standards for recognition and measurement...; a stronger case may exist with regard to disclosure standards and it may be possible to do more to help small businesses....

Given the position and role of IASB, and the widely differing practices and attitudes of its constituents, is it really valid to talk of Generally Accepted Accounting Principles in the IASB context? Is IAS GAAP the same species of animal as, say, U.S. GAAP, distinguished only by minor genetic individualities? Or is it of a different species or even genus?

One difference is clear, at least at the time of writing and at the time of the issuance of the International Accounting Standards described and discussed in this volume. IAS GAAP (we continue to use the term, if only for convenience) is, inevitably, designed to be “generally accepted” in a variety of different legal and cultural contexts. U.S. GAAP, U.K. GAAP, German regulation, and other national systems have no need for this consideration. This may sound like a weakness of IAS GAAP. From a national standpoint, perhaps it is, but national standpoints are no longer entirely valid. The very reason for the existence of the IASB is that financial reports must be comprehensible across countries, across jurisdictions, and across cultures. Country X may justifiably be able to say that its own national GAAP, as applied in its own national context, is “better” than IAS GAAP as applied in the *same* national context. But that is