

普华永道中国专业技术组 编写
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PRICEWATERHOUSECOOPERS 

普 华 永 道

中国会计准则——概要、变化及比较

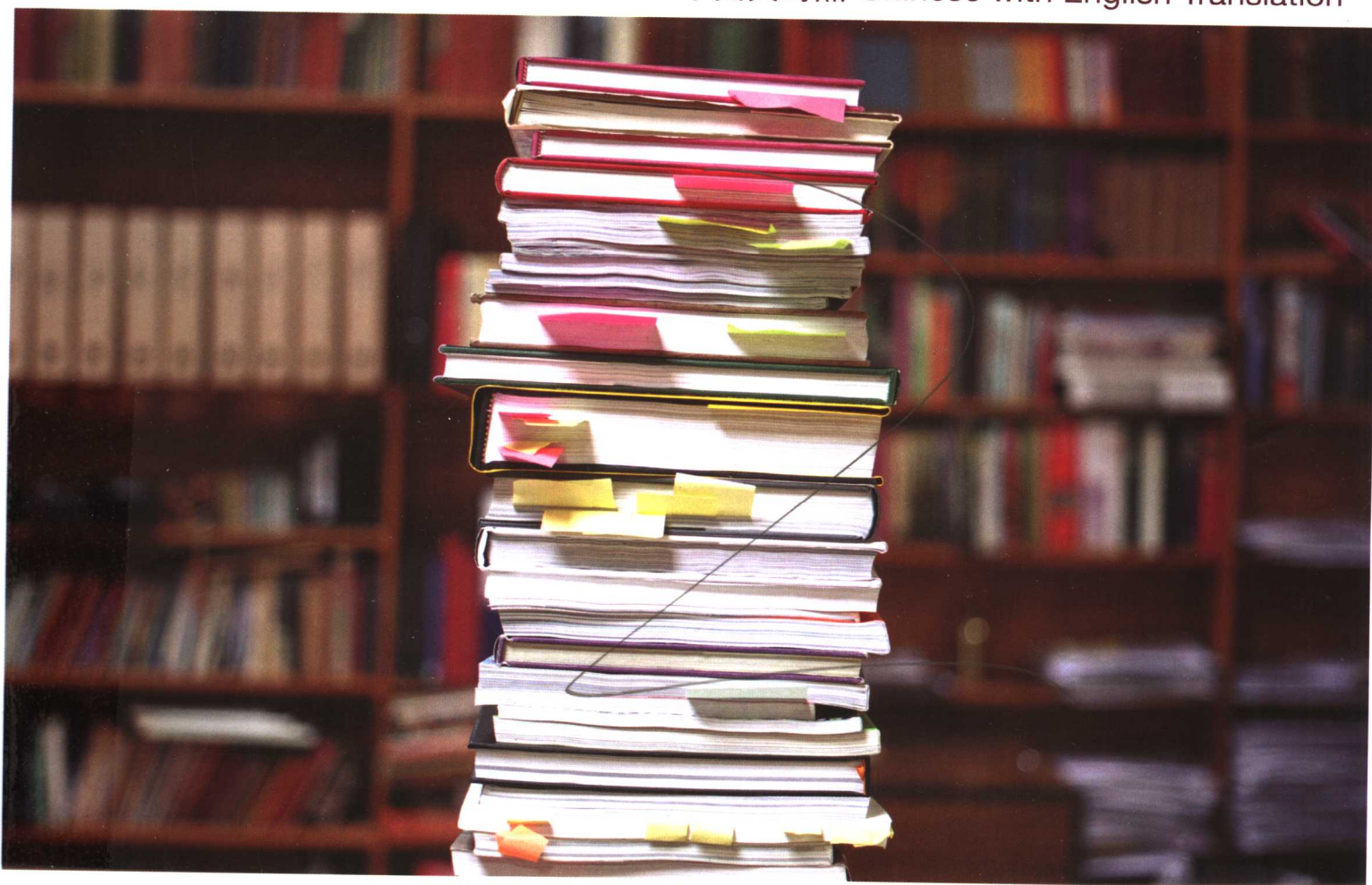
企业会计准则 (CAS 2006) 概要及其与原会计法规的变化分析和与国际财务报告准则的比较

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—Summary, Changes and Comparison

Summary of the Accounting Standards for Business Enterprises (CAS 2006),
changes from the original accounting regulations and comparison with the
International Financial Reporting Standards

2008年1月

中英文对照 Chinese with English Translation



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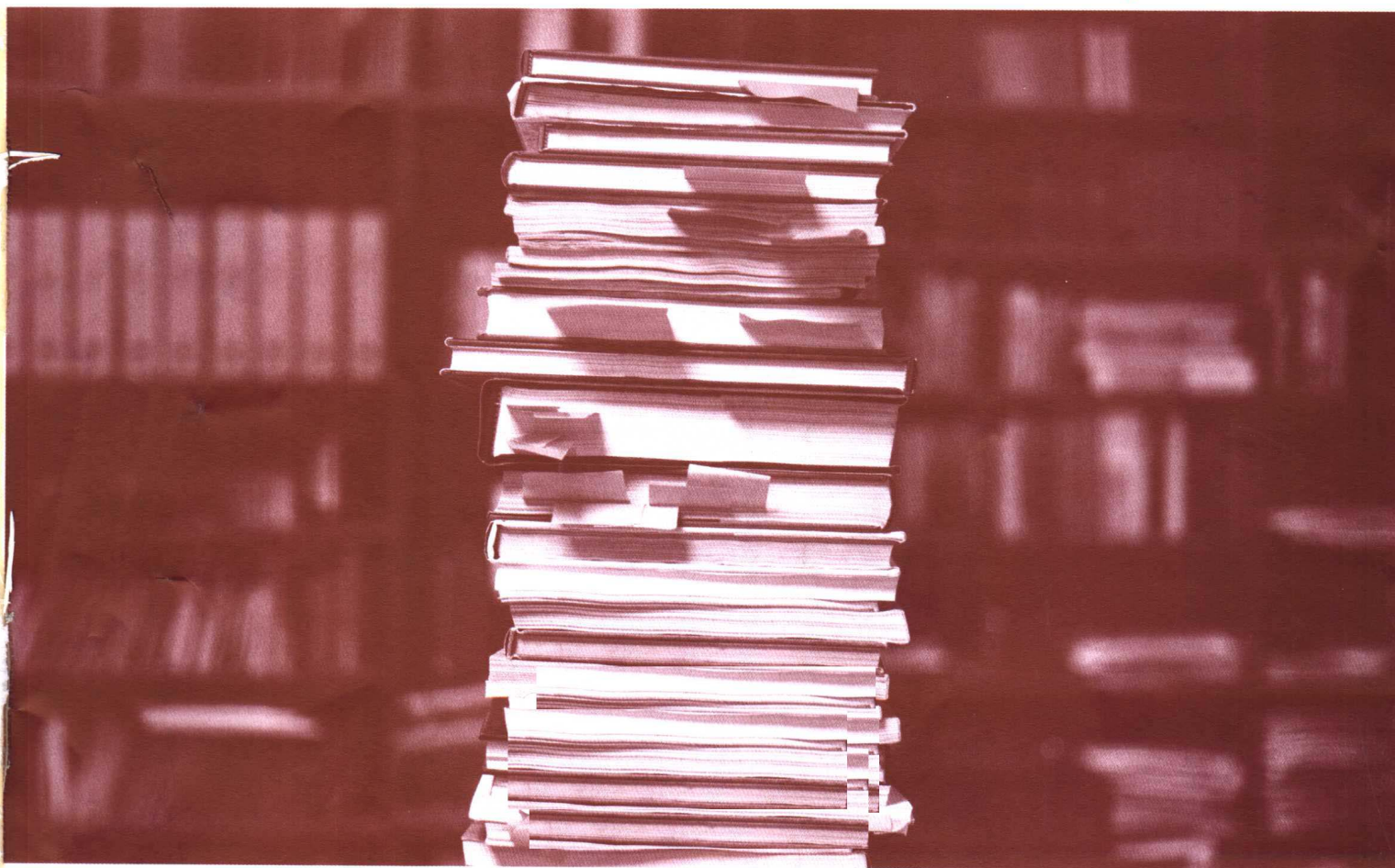
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前言

财政部于2006年2月15日发布了修订和新制订的《企业会计准则——基本准则》和38项具体准则，并于2006年10月30日印发了《企业会计准则——应用指南》，标志着中国企业会计准则体系基本建成。

企业会计准则体系涵盖了几乎所有国际财务报告准则的原则内容，吸收借鉴了国际财务报告准则对复杂交易事项的处理经验，与此同时，充分考虑中国国情、转型市场经济的特点及准则作为法律体系组成部分的特点。因此，新会计准则的发布是促进中国经济发展、提升中国在国际资本市场中地位非常重要的一步。

但从企业的执行角度而言，新企业会计准则带来的理念和冲击必然会对公司的管理和决策带来挑战。最终实现将新准则的要求“嵌入”财务报告流程和日常经营活动，必须正确理解新企业会计准则的处理原则和操作要求。

为了实现新旧核算体系的平稳转换，帮助企业更好的理解和执行新企业会计准则，我们有必要组织专业人士，根据其他国家或地区已完成与国际财务报告准则衔接工作所取得的经验，结合中国会计核算体系演变和企业的经营特点，尽可能从应用层面提供及时、完整的准则转换工具。

鉴于此，我所的中国专业技术组（China Technical Team）于2007年1月编写了《中国会计准则——概要、变化及比较》，并于2008年1月完成了第一次修订，希望本出版物能够为会计专业人士更加深入了解准则变化，准确理解新企业会计准则的处理原则，全面掌握新企业会计准则下的编报要求提供帮助。

Foreword

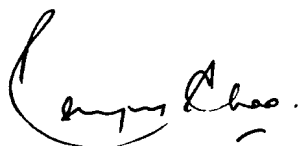
On 15 February 2006, the Ministry of Finance released the revised “Accounting Standard for Business Enterprises—Basic Standard” together with 38 revised and newly issued specific standards. The “Accounting Standards for Business Enterprises—Application Guidance” was subsequently issued on 30 October 2006. These releases are an important milestone in the development of the new system of Accounting Standards for Business Enterprises (hereinafter referred to as the “China Accounting Standards” or “CAS”) in China.

CAS incorporates almost all of the principles of International Financial Reporting Standards (IFRS) and draws on the existing experience of accounting for complex transactions under IFRS. Furthermore, CAS addresses situations in China arising from the specific characteristics of the China market, while also serving as an integral part of the legal system. Therefore, the promulgation of CAS is considered to be crucial in helping to promote the Chinese economy and enhancing the reputation of Chinese companies in the international capital markets.

As enterprises start to implement new CAS, the impact of the changes brought about will definitely create significant challenges for management and its decision-making process. In order to achieve the key objective of “embedding” the new standards into the financial reporting process and daily management activities, an adequate understanding of the principles and implementation requirements of CAS is essential.

In order to achieve a smooth transition to CAS and to assist enterprises in better understanding and implementing its requirements, we have drawn together a team of experts in this field in our China Technical Team. We have also recognised the need for a practical, timely and complete transition tool to assist management to leverage on the experience obtained from other countries or territories which have already completed the transition to IFRS, while also considering the impact to Chinese enterprises on their previous accounting treatments and the special nature of enterprises operating in China.

In view of this, our China Technical Team originally published the “China Accounting Standards—Summary, Changes and Comparison” in January 2007 and has now completed the first revision of this document in January 2008. We hope that this publication will help accounting practitioners to obtain a better understanding of the impact of the changes, the principle accounting treatments as well as the presentation requirements contained in CAS.



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PricewaterhouseCoopers Zhong Tian CPAs Limited Company

编者按

财政部于2006年发布了新企业会计准则及其应用指南，鉴于新会计准则引入了许多新的会计理念和处理原则，要准确、一致地运用这些处理原则，需要长期实践和摸索。

基于近年来我们对原会计法规、国际财务报告准则体系的理解及应用经验的总结，我们于2007年1月编写了《中国会计准则——概要、变化及比较》，并根据后续出版或发布的企业会计准则讲解、企业会计准则实施问题专家工作组意见和企业会计准则解释，于2008年1月完成了第一次修订，并且以中英文对照方式将主要内容翻译成英文。希望本出版物能够成为会计专业人员理解和执行新会计准则的参考工具。

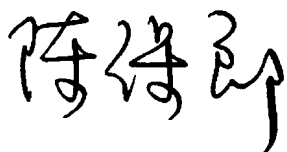
本出版物由我们中国专业技术组的所有成员一起完成，我们尽力确保其所含信息的完整、准确和实用，但该信息不可视为完全的准则解读或比较分析。因此，本出版物不可替代读者对准则及相关规定的阅读。

Editor's Note

In 2006, the Ministry of Finance issued the Accounting Standards for Business Enterprises and the related Application Guidance (hereafter collectively referred to as the "CAS"). Since CAS has introduced many new accounting concepts and principles, extensive time is required to assess and put into practice these concepts and principles to ensure the accuracy and consistency of the implementation.

Based on our experience of applying the original accounting regulations and the International Financial Reporting Standards in China, we published the "China Accounting Standards—Summary, Changes and Comparison" in January 2007. This first revision was completed in January 2008, taking into account the Implementation Guidance of the CAS, Opinions of the Expert Task Force and Interpretations of CAS (hereinafter collectively referred to as the "Interpretations") that have been subsequently published or promulgated, and for which the content of the three main sections and Appendix I have been provided with English translation. We hope this publication will serve as a reference tool for accounting practitioners in better understanding and implementing the CAS.

This publication was completed under the combined efforts of our China Technical Team. While every effort has been made to ensure the completeness, accuracy and practicability of the information contained in this publication, it shall not be construed as exhaustive. Accordingly, this publication is not a substitute for reading the CAS and Interpretations.



陈保郎 Baolang Chen

中国专业技术合伙人 China Technical Partner

普华永道中天会计师事务所有限公司 PricewaterhouseCoopers Zhong Tian CPAs Limited Company

使用说明

本“概要、变化及比较”以财政部2006年2月15日发布的基本准则和38项具体准则、2006年10月30日发布的企业会计准则应用指南、2007年11月16日发布的企业会计准则解释第1号、财政部会计司编写组2007年4月出版的企业会计准则讲解以及企业会计准则实施问题专家工作组意见（以下合称为“中国会计准则”或“企业会计准则”）为基础编制，分三部分介绍企业会计准则：

第一部分，企业会计准则概要。该部分旨在通过高度概括企业会计准则的主要内容，介绍企业会计准则。

第二部分，企业会计准则与原会计法规的变化分析。该部分除了分析企业会计准则相对于原会计法规在处理原则上的变化以外，还从应用层面上分析了新旧核算体系下，具体实施问题对财务报告的潜在影响。

第三部分，企业会计准则与国际财务报告准则的比较。该部分内容主要从文字表述上汇总企业会计准则与国际财务报告准则的比较。

附录部分包含企业会计准则和国际财务报告准则目录对照、企业会计准则和企业会计制度会计科目对照和财务报表披露核对表。“附录一：企业会计准则和国际财务报告准则目录对照”，旨在通过序列号的对比，分析两种准则体系的结构，从而帮助读者快速寻找同一事项下各自适用的准则。“附录二：企业会计准则和企业会计制度会计科目对照”，通过分析新旧科目之间的转化和联系，使读者更容易了解准则的新旧变化及其对会计处理和报表列示的影响。“附录三：财务报表披露核对表”，通过归纳、分类会计事项的披露要求，旨在帮助报表编制单位全面完整地了解和执行企业会计准则下财务报表列报和披露的各项要求。

本“概要、变化及比较”仅供读者执行企业会计准则时参考，不能视为适用于任何行业的完整会计准则变化分析及比较，也不能替代读者自行阅读相关准则和规定，亦不能直接作为对财务报表公允表达的判断依据。

How to use this publication

This “Summary, Changes and Comparison” has been prepared based on the Basic Standard and the 38 Specific Standards issued by the Ministry of Finance (“MOF”) on 15 February 2006, the Application Guidance of the Accounting Standards for Business Enterprises issued on 30 October 2006, the Interpretation of Accounting Standards for Business Enterprises No.1 issued on 16 November 2007, the Implementation Guidance of Accounting Standards for Business Enterprises published in April 2007 (by members of the Accounting Regulatory Department of MOF who are responsible for drafting the CAS), and the Opinions of the Expert Task Force on the Implementation Issues of the CAS (hereinafter collectively referred to as the “China Accounting Standards” or “CAS”). This publication is divided into three sections:

Section I: Summary of CAS. This section aims to introduce the China Accounting Standards through a high level review of the main contents.

Section II: Changes between CAS and Original Accounting Regulations. This section provides not only an analysis on the changes in the principles of accounting treatments, but also, from the application aspect, an analysis of the potential impacts on financial reporting of specific implementation issues under the new and original accounting systems.

Section III: Comparison of CAS and IFRS. This section mainly provides a comparison of descriptions between the CAS and the IFRS.

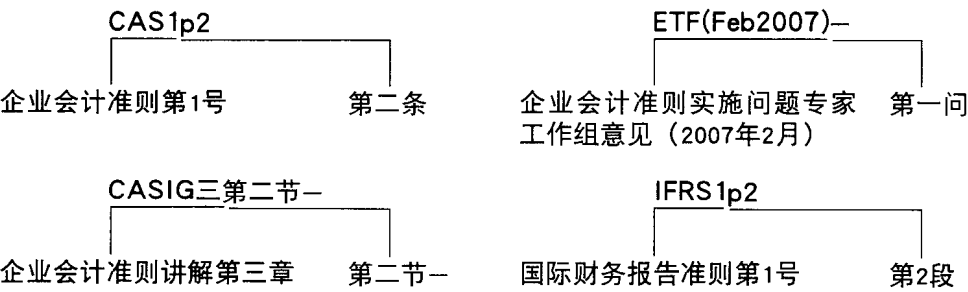
Appendix I—Index of Cross-referencing between CAS and IFRS aims to provide a clear linkage between the accounting standard references used by IFRS and CAS. It helps readers to search for the applicable standards relating to the same topics.

This “Summary, Changes and Comparison” is intended only to act as a reference for readers when implementing CAS. It cannot be considered as an exhaustive analysis of the changes nor a comparison between the accounting standards applicable to any industry, and is not a substitute for reading the relevant standards and regulations nor for making appropriate judgment as to the fairness of presentation of financial statements when implementing the CAS.

索引说明

CAS: Accounting Standards for Business Enterprises 或 China Accounting Standards 企业会计准则
CAS Basic: 企业会计准则基本准则
CASAG: 企业会计准则应用指南
CASIG: 企业会计准则讲解
CASI: 企业会计准则解释
ETF: Expert Task Force 企业会计准则实施问题专家工作组（意见）
IFRS: International Financial Reporting Standard(s) 国际财务报告准则
IFRS Framework: 编报财务报表的框架
IAS: International Accounting Standard(s) 国际会计准则
IAS Appendix: 国际会计准则附录
IFRIC: International Financial Reporting Interpretations Committee 国际财务报告解释委员会（解释公告）
SIC: Standing Interpretation Committee 常设解释委员会（解释公告）

示例：



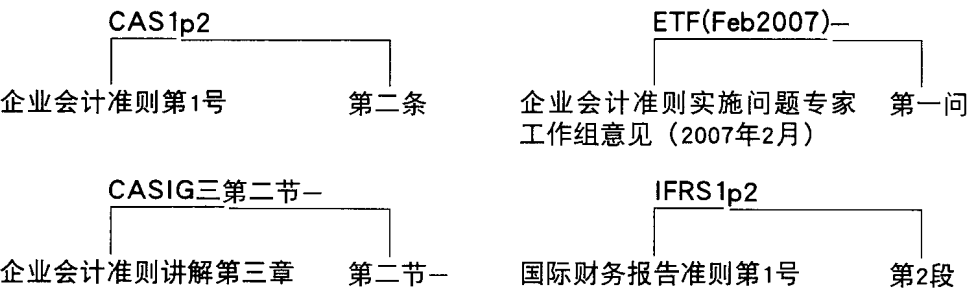
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CASIG: Implementation Guidance of Accounting Standards for Business Enterprises
CASI: Interpretation of Accounting Standards for Business Enterprises
ETF: Opinions of the Expert Task Force on Implementation Issues of Accounting Standards for Business Enterprises
IFRS: International Financial Reporting Standard(s)
IFRS Framework: Framework for the Preparation and Presentation of Financial Statements
IAS: International Accounting Standard(s)
IAS Appendix: Appendix of International Accounting Standard(s)
IFRIC: International Financial Reporting Interpretations Committee
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示例：



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CASI: Interpretation of Accounting Standards for Business Enterprises
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IFRS Framework: Framework for the Preparation and Presentation of Financial Statements
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目录

使用说明

索引说明

第一部分：企业会计准则概要	1
企业会计准则 —— 基本准则	2
企业会计准则第 1 号 —— 存货	4
企业会计准则第 2 号 —— 长期股权投资	6
企业会计准则第 3 号 —— 投资性房地产	10
企业会计准则第 4 号 —— 固定资产	12
企业会计准则第 5 号 —— 生物资产	14
企业会计准则第 6 号 —— 无形资产	18
企业会计准则第 7 号 —— 非货币性资产交换	20
企业会计准则第 8 号 —— 资产减值	22
企业会计准则第 9 号 —— 职工薪酬	24
企业会计准则第 10 号 —— 企业年金基金	26
企业会计准则第 11 号 —— 股份支付	28
企业会计准则第 12 号 —— 债务重组	30
企业会计准则第 13 号 —— 或有事项	34
企业会计准则第 14 号 —— 收入	36
企业会计准则第 15 号 —— 建造合同	38
企业会计准则第 16 号 —— 政府补助	40
企业会计准则第 17 号 —— 借款费用	42
企业会计准则第 18 号 —— 所得税	44
企业会计准则第 19 号 —— 外币折算	46
企业会计准则第 20 号 —— 企业合并	50
企业会计准则第 21 号 —— 租赁	54
企业会计准则第 22 号 —— 金融工具确认和计量	56
企业会计准则第 23 号 —— 金融资产转移	58
企业会计准则第 24 号 —— 套期保值	60
企业会计准则第 25 号 —— 原保险合同	64
企业会计准则第 26 号 —— 再保险合同	66
企业会计准则第 27 号 —— 石油天然气开采	66
企业会计准则第 28 号 —— 会计政策、会计估计变更和差错更正	70
企业会计准则第 29 号 —— 资产负债表日后事项	72
企业会计准则第 30 号 —— 财务报表列报	72
企业会计准则第 31 号 —— 现金流量表	78
企业会计准则第 32 号 —— 中期财务报告	80
企业会计准则第 33 号 —— 合并财务报表	80
企业会计准则第 34 号 —— 每股收益	82
企业会计准则第 35 号 —— 分部报告	84
企业会计准则第 36 号 —— 关联方披露	86
企业会计准则第 37 号 —— 金融工具列报	88
企业会计准则第 38 号 —— 首次执行企业会计准则	90

Contents

How to use this publication

Prefix for references

Section I: Summary of CAS	1
CAS Basic Standard	3
CAS 1 Inventories	5
CAS 2 Long-term Equity Investments	7
CAS 3 Investment Property	11
CAS 4 Fixed Assets	13
CAS 5 Biological Assets	15
CAS 6 Intangible Assets	19
CAS 7 Exchange of Non-monetary Assets	21
CAS 8 Impairment of Assets	23
CAS 9 Employee Benefits	25
CAS 10 Enterprise Pension Funds	27
CAS 11 Share-based Payment	29
CAS 12 Debt Restructurings	31
CAS 13 Contingencies	35
CAS 14 Revenue	37
CAS 15 Construction Contracts	39
CAS 16 Government Grants	41
CAS 17 Borrowing Costs	43
CAS 18 Income Taxes	45
CAS 19 Foreign Currency Translation	47
CAS 20 Business Combinations	51
CAS 21 Leases	55
CAS 22 Recognition and Measurement of Financial Instruments	57
CAS 23 Transfer of Financial Assets	59
CAS 24 Hedging	61
CAS 25 Direct Insurance Contracts	65
CAS 26 Reinsurance Contracts	67
CAS 27 Extraction of Oil and Natural Gas	67
CAS 28 Accounting Policies, Changes in Accounting Estimates and Corrections of Errors	71
CAS 29 Events after the Balance Sheet Date	73
CAS 30 Presentation of Financial Statements	73
CAS 31 Cash Flow Statements	79
CAS 32 Interim Financial Reporting	81
CAS 33 Consolidated Financial Statements	81
CAS 34 Earnings per Share	83
CAS 35 Segment Reporting	85
CAS 36 Related Party Disclosures	87
CAS 37 Presentation and Disclosures of Financial Instruments	89
CAS 38 First-time Adoption of Accounting Standards for Business Enterprises	91

第二部分：企业会计准则与原会计法规的变化分析	93
企业会计准则——基本准则	94
企业会计准则第1号——存货	94
企业会计准则第2号——长期股权投资	96
企业会计准则第3号——投资性房地产	110
企业会计准则第4号——固定资产	112
企业会计准则第5号——生物资产	114
企业会计准则第6号——无形资产	116
企业会计准则第7号——非货币性资产交换	120
企业会计准则第8号——资产减值	122
企业会计准则第9号——职工薪酬	126
企业会计准则第10号——企业年金基金	128
企业会计准则第11号——股份支付	128
企业会计准则第12号——债务重组	128
企业会计准则第13号——或有事项	132
企业会计准则第14号——收入	132
企业会计准则第15号——建造合同	134
企业会计准则第16号——政府补助	136
企业会计准则第17号——借款费用	138
企业会计准则第18号——所得税	140
企业会计准则第19号——外币折算	142
企业会计准则第20号——企业合并	148
企业会计准则第21号——租赁	164
企业会计准则第22号——金融工具确认和计量	168
企业会计准则第23号——金融资产转移	174
企业会计准则第24号——套期保值	176
企业会计准则第25号——原保险合同	176
企业会计准则第26号——再保险合同	178
企业会计准则第27号——石油天然气开采	180
企业会计准则第28号——会计政策、会计估计变更和差错更正	182
企业会计准则第29号——资产负债表日后事项	184
企业会计准则第30号——财务报表列报	184
企业会计准则第31号——现金流量表	186
企业会计准则第32号——中期财务报告	188
企业会计准则第33号——合并财务报表	188
企业会计准则第34号——每股收益	194
企业会计准则第35号——分部报告	196
企业会计准则第36号——关联方披露	198
企业会计准则第37号——金融工具列报	200

Section II: Changes between CAS and Original Accounting Regulations 93

CAS	Basic Standard	95
CAS 1	Inventories	95
CAS 2	Long-term Equity Investments	97
CAS 3	Investment Property	111
CAS 4	Fixed Assets	113
CAS 5	Biological Assets	115
CAS 6	Intangible Assets	117
CAS 7	Exchange of Non-monetary Assets	121
CAS 8	Impairment of Assets	123
CAS 9	Employee Benefits	127
CAS 10	Enterprise Pension Funds	129
CAS 11	Share-based Payment	129
CAS 12	Debt Restructurings	129
CAS 13	Contingencies	133
CAS 14	Revenue	133
CAS 15	Construction Contracts	135
CAS 16	Government Grants	137
CAS 17	Borrowing Costs	139
CAS 18	Income Taxes	141
CAS 19	Foreign Currency Translation	143
CAS 20	Business Combinations	149
CAS 21	Leases	165
CAS 22	Recognition and Measurement of Financial Instruments	169
CAS 23	Transfer of Financial Assets	175
CAS 24	Hedging	177
CAS 25	Direct Insurance Contracts	177
CAS 26	Reinsurance Contracts	179
CAS 27	Extraction of Oil and Natural Gas	181
CAS 28	Accounting Policies, Changes in Accounting Estimates and Corrections of Errors	183
CAS 29	Events after the Balance Sheet Date	185
CAS 30	Presentation of Financial Statements	185
CAS 31	Cash Flow Statements	187
CAS 32	Interim Financial Reporting	189
CAS 33	Consolidated Financial Statements	189
CAS 34	Earnings per Share	195
CAS 35	Segment Reporting	197
CAS 36	Related Party Disclosures	199
CAS 37	Presentation and Disclosures of Financial Instruments	201

第三部分：企业会计准则与国际财务报告准则的比较	204
企业会计准则——基本准则	206
企业会计准则第1号——存货	208
企业会计准则第2号——长期股权投资	210
企业会计准则第3号——投资性房地产	212
企业会计准则第4号——固定资产	216
企业会计准则第6号——无形资产	216
企业会计准则第7号——非货币性资产交换	216
企业会计准则第8号——资产减值	216
企业会计准则第9号——职工薪酬	218
企业会计准则第11号——股份支付	218
企业会计准则第12号——债务重组	220
企业会计准则第13号——或有事项	222
企业会计准则第14号——收入	222
企业会计准则第16号——政府补助	222
企业会计准则第17号——借款费用	224
企业会计准则第18号——所得税	226
企业会计准则第19号——外币折算	228
企业会计准则第20号——企业合并	228
企业会计准则第21号——租赁	232
企业会计准则第28号——会计政策、会计估计变更和差错更正	234
企业会计准则第30号——财务报表列报	236
企业会计准则第31号——现金流量表	242
企业会计准则第32号——中期财务报告	244
企业会计准则第33号——合并财务报表	244
企业会计准则第34号——每股收益	248
企业会计准则第35号——分部报告	248
企业会计准则第36号——关联方披露	250
附录	253
附录一 企业会计准则和国际财务报告准则目录对照（中英文对照）	254
附录二 企业会计准则和企业会计制度会计科目对照	262
附录三 财务报表披露核对表	265

Section III: Comparison of CAS and IFRS	205
CAS Basic Standard	207
CAS 1 Inventories	209
CAS 2 Long-term Equity Investments	211
CAS 3 Investment Property	213
CAS 4 Fixed Assets	217
CAS 6 Intangible Assets	217
CAS 7 Exchange of Non-monetary Assets	217
CAS 8 Impairment of Assets	217
CAS 9 Employee Benefits	219
CAS 11 Share-based Payment	219
CAS 12 Debt Restructurings	221
CAS 13 Contingencies	223
CAS 14 Revenue	223
CAS 16 Government Grants	223
CAS 17 Borrowing Costs	225
CAS 18 Income Taxes	227
CAS 19 Foreign Currency Translation	229
CAS 20 Business Combinations	229
CAS 21 Leases	233
CAS 28 Accounting Policies, Changes in Accounting Estimates and Corrections of Errors	235
CAS 30 Presentation of Financial Statements	237
CAS 31 Cash Flow Statements	243
CAS 32 Interim Financial Reporting	245
CAS 33 Consolidated Financial Statements	245
CAS 34 Earnings per Share	249
CAS 35 Segment Reporting	249
CAS 36 Related Party Disclosures	251
Appendices	253
Appendix I Index of Cross-referencing between CAS and IFRS	255
Appendix II Index of Cross-referencing of Accounts between CAS and Accounting System for Business Enterprises (Chinese only)	262
Appendix III CAS Disclosure Checklist (Chinese only)	265

第一部分： 企业会计准则概要

本部分介绍了基本准则和各项具体准则的内容概要，涵盖截止至2007年12月31日发布的企业会计准则正文、指南、解释、讲解以及专家工作组意见，旨在帮助读者快速知悉各项准则的核心内容。

Section I: Summary of CAS

This section constitutes a summary of the Basic Standard and the Specific Standards, including interpretations and other relevant guidance issued as of 31 December 2007. The purpose of this Summary is to facilitate readers to better understand the key points and main contents of each CAS standard.

企业会计准则概要

CAS 基本准则

适用范围	在中华人民共和国境内设立的企业。
财务报告目标	财务报告的目标是为了向使用者提供与财务状况、经营成果和现金流量等有关的会计信息，反映企业管理层受托责任履行情况，从而有助于报告使用者作出经济决策。
会计的基本假设	<ul style="list-style-type: none">· 会计主体· 持续经营· 会计期间· 货币计量
会计基础	会计的确认、计量和报告应以权责发生制为基础。
会计信息质量要求	为了确保财务报告所提供的信息有助于报告使用者，会计信息的质量要求包括会计信息真实可靠和内容完整、与报告使用者的经济决策需要相关、便于报告使用者理解和使用、具有可比性、以实质重于形式为依据、反映所有重要的交易和事项、保持应有的谨慎和及时进行会计处理等。
会计要素	<p>会计要素包括资产、负债、所有者权益、收入、费用和利润。</p> <p>资产是指过去事项或交易形成的企业拥有和控制的资源。负债体现了过去事项或交易形成的现时义务。只有在满足相关的经济利益很可能流入或流出企业且金额能够可靠计量的条件下，才能确认资产和负债。</p> <p>所有者权益是企业资产扣除负债后由所有者享有的剩余权益。</p> <p>收入是企业在日常活动中形成的经济利益的总流入。费用是企业在日常活动中形成的经济利益的总流出。该经济利益的流入或流出与所有者投入资本或分配利润无关，但会导致所有者权益增加或减少。</p> <p>利润是企业一定会计期间的经营成果，包括收入减去费用后的净额以及直接计入当期利润的利得和损失。</p>

Summary of CAS

CAS Basic Standard

Scope	Enterprises established within the People's Republic of China.
Objective of financial reporting	The objective of financial reporting is to provide relevant accounting information about the financial position, operating results, and cash flows, etc. of an enterprise to users, in order to show the accountability of management for the resources entrusted to it, and to be useful to users of the financial reports in making economic decisions.
Fundamental assumptions of accounting	<ul style="list-style-type: none"> • Accounting entity • Going concern • Accounting period • Monetary measurement
Basis of accounting	Recognition, measurement and reporting shall be made on the accrual basis.
Qualitative requirements of accounting information	To ensure that the information provided by financial reporting is useful to users, the qualitative characteristics of accounting information include truthfulness and reliability of the accounting information and completeness of its contents, its relevance to the economic decision-making needs of users, being readily understandable and usable to users, comparability, being prepared in accordance with substance over form, reflecting all significant transactions and events, prudence being duly exercised and accounting treatments being dealt with in a timely manner, etc.
Accounting elements	<p>Accounting elements include assets, liabilities, owners' equity, revenue, expenses and profit.</p> <p>Assets are resources owned or controlled by an enterprise arising from past events or transactions. Liabilities are present obligations arising from past events or transactions. Assets and liabilities are recognised only if it is probable that economic benefits will flow to or out of the enterprise, and the amounts can be reliably measured.</p> <p>Owners' equity is the residual interest in the assets of the enterprise after deducting all its liabilities.</p> <p>Revenue is the gross inflow of economic benefits arising in the course of ordinary activities of the enterprise. Expenses are the gross outflows of economic benefits arising in the course of ordinary activities of the enterprise. The inflow or outflow of economic benefits will result in increases or decreases of owners' equity, other than those related to capital contribution from the owners or distribution of profit.</p> <p>Profit is the operating results of the enterprise over a specific accounting period, which includes the net amount of revenue after deducting expenses, and any gains and losses that are included directly in profit of the current period.</p>