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综合收益会计

Comprehensive Income Accounting

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序

随着知识经济时代的到来及资本市场的迅猛发展,会计信息用户要求改进财务报告的呼声越来越高,按照惯例用来计量企业财务业绩的传统会计收益也受到了众多的批评。近年来,英美等一些发达国家的会计准则制定机构和国际会计准则委员会都提出了综合收益或全部实现的利得和损失的概念,并致力于收益报告的改进来编制综合收益或财务业绩报告。应该说,综合收益会计是现代会计理论与实务中的一个新问题,对于我国会计界来说,也是一个十分重要的问题。经过改革开放二十多年的发展,特别是我国即将加入 WTO 之后,经济环境对会计改革的要求更高,解决会计收益问题显得尤为突出和重要。由于我国在这方面的研究才刚刚开始,因此,借鉴国外的先进经验,结合国情,建立统一的业绩报告理论,研究改进当前的收益报告,乃是十分迫切和必要的。王辉同志选此题进行研究,有重要的现实意义。

王辉同志撰写的这本书,我认为有以下几个特点:

第一,取材广、内容新。作者参阅了大量中英文资料,及美英等国会计准则制定机构及国际会计准则委员会发

布的准则、意见稿,其中包括许多最新的资料。

第二,融理论与实务于一体。在理论上,对收益会计观念之转变,收益理论之改造,以及建立综合收益理论之基本内容、基本理论逐一展开研究,明确了综合收益会计理论的基本框架及其中的关键性问题;在实务上,着重研究了综合收益会计报告的编制,并密切结合我国上市公司业绩报告中存在的一些问题进行分析研究,并对我国企业收益报告之改进提出了值得管理当局考虑的意见,反映了不少个人独到的见解。

第三,逻辑性较强。作者注意密切联系会计所处环境的变化来讨论会计收益及其相关问题,透过环境因素来寻求其对会计收益确定及会计思想变化的影响,同时注意将国内外会计界所讨论的理论问题与国际间或国家内会计准则制定的权威机构所发布的会计规范联系在一起。从他们所持的基本立场或基本观点推展开来,寻求隐含于其中的逻辑性。

作为一本较为系统、全面地论述收益问题的专著,目前在国内尚为少见。身为作者的导师,很高兴看到这本书的出版。是以为序。

王松年

2001年5月

前 言

企业的经营状况如何,财务业绩怎样,一直是企业投资者、债权人等财务信息使用者所关心的首要问题。长期以来,企业会计一直是以净收益来计量财务业绩的,这种以历史成本原则、配比原则及实现原则为基础的传统会计收益计量方法,近年来在不断发展变化的经济环境中,暴露了不少问题,已经严重影响到财务业绩信息的有用性。

为了保证实现财务业绩报告的根本目标,增强财务业绩信息的有用性,国际会计准则委员会及英、美等国会计准则制定机构纷纷行动起来,着手改进传统收益报告,由此提出了综合收益报告的新概念。

本书从收益报告的目标出发,分析了传统会计收益的特点及其局限性,以国际上现行会计实务对传统会计收益的突破为基础,归纳分析了目前存在的问题,明确支持采用综合收益改进传统会计收益的新观念。为此,书中详细阐述了综合收益的基本概念体系和实行综合收益的理论基础,并通过对一些国家和地区现行的综合收益报告实务进行对比研究,对未来的综合收益报告应向什么

方向发展,应该注意哪些问题等进行了论述。最后,针对我国企业收益的特点及财务业绩报告的现状,提出了我国企业财务业绩报告也应向综合收益方向改进的观点,并对我国如何实行企业综合收益报告应考虑的问题,提出了相应的意见和建议。全书内容共分五章。

第一章,收益和传统会计收益。

本章从收益的总体概念出发,分析了收益报告的目标、收益的组成部分和收益的确定方法,指出收益报告的目标是决定收益报告的组成部分和收益确定方法的重要前提。通过对传统会计收益的特点,即以交易为基础,建立在会计期间的假设基础之上、遵循收入实现原则、按历史成本计列费用、根据配比原则进行计量等几个方面的分析,研究了传统会计收益的缺陷以及客观经济环境的变化对传统会计收益带来的影响,指出了改进传统会计收益的迫切性和必要性。

第二章,现行会计实务对传统会计收益的突破。

针对经济环境的变化对传统会计的冲击,各国会计准则制定机构对原有的会计准则都进行了一系列的修改和补充。从这些已制定的准则来看,相当部分已突破了传统的会计模式,其中,最突出的是以混合计价模式代替单一的历史成本计价模式,这些措施在一定程度上改进了传统会计收益。然而,仍有不少问题未能得到很好地解决。例如,收益的概念范围尚不清楚;与决策相关的一些业绩项目还未反映到收益报告中;收益信息的明晰性不

高,不能适应未来信息社会的要求等等。本章对上述问题作了详尽的分析,并指出必须从收益理论的本源来寻找解决问题的办法,实行综合收益代替传统会计收益是收益报告发展的方向。

第三章,综合收益的基本理论。

本章分为综合收益基本概念体系和理论基础两大部分。

第一部分,从综合收益的定义、来源、组成部分等几个方面阐述了综合收益的概念体系,并指出综合收益的确认必须具备符合定义、满足相关性、能可靠计量的要求。分析研究了综合收益与净收益的关系,其他综合收益项目的内容,以及与综合收益有关的计量属性等问题。着重指出混合计量属性是综合收益的重要特征,而且随着未来经济环境的变化,将会形成以现值为基础的计量属性。

第二部分,对综合收益的理论基础进行了探讨,认为,综合收益是传统会计收益的经济学改造;综合收益是实现损益满计观的要求;综合收益是收入/费用观向资产/负债观发展的要求;综合收益是促进会计报表之间相互环接的需要;综合收益满足了会计计量理论的要求,加强了计量企业价值和评价管理业绩的信息有用性;综合收益符合财务资本保持理论;综合收益改善了会计原则,提高了会计信息的质量。

第四章,综合收益报告。

本章是全书的重点,笔者认为收益报告是对收益确认、计量结果的报告,是现代财务会计的核心环节。由于传统会计收益表所提供的信息已不能很好地满足财务报告使用者的需要,为此,各国会计准则制定机构及国家会计准则委员会先后制定和颁布了许多收益报告的新准则,要求企业报告综合收益或全面收益。对此,本章以较大的篇幅详尽地介绍了有关国家的收益报告准则,并从报告的目标、概念基础,以及如何报告综合收益项目、区分净收益与其他综合收益项目等几个方面,对其异同点进行了分析对比。在此基础上,总结得出应在单一业绩表中分类报告全部业绩项目的结论。同时,对准则的改进方向及怎样报告综合收益组成部分等,作了较为细致的分析研究。本章还重点介绍和分析了G4+1组织对综合收益报告格式的建议,以及介绍和分析了综合收益组成部分的特征、再循环确认等问题。此外,对报告综合收益应注意的一些特殊问题,也作了一定的探讨。

第五章,我国企业收益报告的改进。

本章分析了我国企业现行收益报告的特点和作用,指出现行的收益报告是属于以历史成本、配比和实现原则为基础的传统会计模式,在我国现行的经济体制下,其突出问题是企业管理当局操纵收益。为此,本章着重分析了企业操纵收益的主客观原因及其后果,并指出减少和防止收益操纵的关键在于树立综合收益思想,通过实行综合收益报告,来保证收益信息的真实性和全面性。本章

还就如何建立我国企业综合收益报告提出了如下建议：
在企业基本会计准则中，应正确定义综合收益的动态要素；收益项目信息的披露要体现明晰性；逐步推行编制扩展的收益表。

作 者

2001 年 5 月于上海

PREFACE

How the operating position of an enterprise is, and how well the enterprise performs in financial terms, are always the primary issues that the investors, creditors and other users of financial information of the enterprise are concerned with. For a long time, net income is used as a measurement of financial performance in accounting, this traditional measurement of accounting income based on historical cost principle, matching principle and realization principle, has incurred many problems in the rapidly evolving and changing economic circumstance recently, and affected seriously the usefulness of financial performance information.

In order to realize the basic objective of financial performance reporting, enhance the usefulness of financial performance information, IASC and the accounting standard-setters in England, American and other countries all proceed to improve the traditional income reporting, and set up the new concept-comprehensive in-

come reporting.

This paper analyzes the characteristics and limitation of traditional accounting income, concludes and analyzes the current existing problems, supporting the view to improve the traditional accounting income with comprehensive income. So, this paper states the basic concept and the theoretical foundation of comprehensive income, and the development of future comprehensive income reporting, the questions that should be know. At last, according to the characteristics of the income in China and the current position of financial performance reporting, suggests that the financial performance reporting in China also develop the comprehensive income, suggests the relevant suggestion on the questions that should be considered.

This paper is divided into five chapters.

Chapter 1 Income and Traditional Accounting Income.

In this chapter, the author analyzes the objective of income report, the components and the determining method of income, points out that the objective is the important premise of determining the components of income reporting and the determining method of income. The author also analyzes the shortage of traditional ac-

counting income with the transaction-activity basis, periodical assumption, realization principle, historical principle, matching principle, and the impact of changes in economic circumstance on the traditional income, points that it is necessary to improve the traditional accounting as soon as possible.

Chapter 2 The Improvement of Current Accounting Practices in Traditional Income.

With the impact of the changes in economic circumstance on the traditional accounting, the accounting standard-setters of several countries have made some revision and supplement to accounting standards. These standards have improved the traditional accounting model, and the prominent improvement is that historical cost valuation model was replaced by mixed-attribute measurement valuation model, these measures have improved the traditional accounting income to some extent. But, there are still some problems that haven't been tackled very well, for example, the scope of financial performance isn't very clear, some relevant performance items to decisions are still be excluded from income reporting, the income information isn't very transparent, income information can not meet the requirement of future information society. This chapter an-

alyzes these questions, and concludes that we should search for the key to these questions from the origin of income theory, and the developing direction of income reporting is that traditional accounting income is replaced by comprehensive income.

Chapter 3 The Basic Theory of Comprehensive Income.

This chapter is divided into two parts——the basic concepts and theoretical foundation.

In the first part, the author states the definition, sources and components of comprehensive income, points out that the recognition criteria of comprehensive income should meet the requirement of the element definitions, reliable measurement and relevance. The author also analyzes the relationship between comprehensive income and net income, and studies the contents of other comprehensive income, and the measurement attributes relating to comprehensive income. This chapter concludes that the mixed-attribute is the important characteristics of comprehensive income, and as the future economic circumstance changes, this mixed-attribute will become on current value based.

In the second part, the author does some research on the theoretical foundation underlying comprehensive

income and concludes that: Comprehensive income is a reform of traditional accounting income; Comprehensive income meets the requirement of all-inclusive concept income; Comprehensive income meets the requirement of changing the revenue-expense approach to asset-liability approach; Comprehensive income promotes the articulation between the accounting statements; Comprehensive income enhance the usefulness of information to measuring the market value and assessing the management performance; Comprehensive income is in accord with financial capital maintenance theory; Comprehensive income improves the accounting principles and the quality of accounting information.

Chapter 4 Comprehensive Reporting.

This chapter is the focus of this book.

The author thinks that the income reporting is the reporting of the result of recognition and measurement of income, it is the most important point. Because the information provided by the traditional income statement can't meet the needs of users of financial reporting well. In this chapter, the author introduces the relevant income reporting standards in details, and compares them in the objective of reporting, concept base, the way of reporting components, and concludes that we should re-

port all the performance items in a single performance statement.

In the meanwhile, the author also does some studies on the improvement of the standards and how to report the comprehensive components. This chapter introduces and analyzes the suggestions of G4+1 on the comprehensive report format, the characteristics of components, recycling.

At last, this chapter is also concerned with some special problems that should be noted.

Chapter 5 The Improvement of Comprehensive Income Reporting in Our Country.

This chapter analyzes the function and characteristics of current income reporting in our country, concludes that the current income reporting in our country belongs to traditional accounting model. The prominent problem is the manipulation of income. For this reason, the author analyzes the subjective and objective reason and the result of manipulation of income, and concludes that we should establish the comprehensive income concepts and provide comprehensive income reporting to protect against the income manipulation.

So we can ensure the income information true and comprehensive.

At last, the author provides some suggestions on establishing comprehensive income reporting: To define the elements related to comprehensive income; To enhance the transparency of income information; Provide expanded income statement step by step.

目 录

引 言	1
一、早期会计理论中的收益问题	2
二、近代会计理论中收益理论的发展	4
三、现代会计理论中收益理论的发展	6
 第一章 收益和传统会计收益	11
一、收益概论	11
二、传统会计收益及其局限性	25
 第二章 现行会计实务对传统收益的突破	37
一、计价模式的改进	37
二、会计实务的改进	42
三、现行实务尚未解决的问题	48
四、现行会计收益的改进方向	58
 第三章 综合收益的基本理论	61
一、综合收益的基本概念体系	61
二、综合收益的理论基础	81
 第四章 综合收益报告	109

一、各国准则的最新发展	109
二、各国准则的对比分析	121
三、准则的改进方向	140
四、怎样报告综合收益的组成部分	145
五、未来综合收益报告的构想	154
六、综合收益报告中的几个特殊问题	169
第五章 我国企业收益报告的改进	178
一、我国企业收益报告的特点	178
二、我国现行收益报告存在的问题	183
三、建立我国企业综合收益报告的现实意义	194
四、建立我国企业综合收益报告的几点思考	196
主要参考文献	209
后记	217