

企业会计准则 ——非货币性交易

中华人民共和国财政部制定



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关于印发《企业会计准则——非货币性交易》的通知

国务院各部委，各省、自治区、直辖市、计划单列市财政厅（局），新疆生产建设兵团：

为适应社会主义市场经济发展，规范企业非货币性交易的会计核算及相关信息的披露，提高会计信息质量，我们制定了《企业会计准则——非货币性交易》。现印发给你们，请布置所属企业从2000年1月1日起执行。执行过程中有何问题，请及时函告我部。

附件：1. 《企业会计准则——非货币性交易》
2. 《企业会计准则——非货币性交易》指南

一九九九年六月二十八日

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第 一 部 分

企业会计准则——非货币性交易



企业会计准则——非货币性交易

引言

1. 本准则规范企业非货币性交易的会计核算和相关信息的披露。

2. 非货币性交易会计核算的主要问题是换入、换出非货币性资产的计价，以及相关损益的确认。

3. 本准则不涉及以下事项：

(1) 放弃非现金资产（不包括股权）取得股权；

(2) 企业合并中所涉及的非货币性交易。

定义

4. 本准则使用的下列术语，其定义为：

(1) 非货币性交易，指交易双方以非货币性资产进行的交换。这种交换不涉及或只涉及少量的货币性资产（即补价）。

(2) 货币性资产，指持有的现金及将以固定或可确定金额的货币收取的资产，包括现金、应收账款和应收票据以及准备持有至到期的债券投资等。

(3) 非货币性资产，指货币性资产以外的资产，包括存货、固定资产、无形资产、股权投资以及不准备持有至到期的债券投资等。

(4) 待售资产，指企业为出售而持有的非货币性资产，包括商品、短期股票投资以及不准备持有至到期的债券投资等。

(5) 非待售资产，指待售资产以外的非货币性资产，包括库存材料、固定资产、无形资产和长期股权投资等。

(6) 公允价值，指在公平交易中，熟悉情况的交易双方，自愿进行资产交换或债务清偿的金额。

同类非货币性资产交换

5. 同类非货币性资产交换包括：

(1) 待售资产之间的交换；

(2) 非待售资产之间的交换；

(3) 同时换入或换出多项资产，或同时换入、换出多项资产。

6. 同类非货币性资产交换，应以换出资产的账面价值作为换入资产入账价值。但是，如果换出资产的公允价值低于其账面价值，应以换出资产的公允价值作为换入资产入账价值；换出资产的公允价值与其账面价值之间的差额，确认为当期损失。

7. 在同类非货币性资产交换中如果发生补价，应区别不同情况处理。

支付补价的，应以换出资产账面价值与补价之和作为换入资产入账价值。但是，如果换出资产的公允价值低于其账面价值，应以换出资产公允价值与补价之和作为换入资产入账价值；换出资产的公允价值与其账面价值之间的差额，确认为当期损失。

收到补价的，应以补价占换出资产公允价值的比例为基础，确认收益；以换出资产的账面价值扣除补价，加上已确认的收益，作为换入资产入账价值。但是，如果换出资产的公允价值低于其账面价值，应以换出资产公允价值减去补价作为换入资产入账价值，换出资产公允价值与其账面价值之间的差额，确认为当期损失。

8. 在同类非货币性资产交换中，如果同时换入多项资产，应按换入各项资产的公允价值与换入全部资产公允价值总额的比例，对换出资产的账面价值总额进行分配，以确定各项换入资产的入账价值。但是，如果换出资产的公允价值总额低于其账面价值总额，则应按换入各项资产的公允价值与换入全部资产公允价值总额的比例，对换出资产的公允价值总额进行分配，以确定各项换入资产的入账价值。

不同类非货币性资产交换

9. 不同类非货币性资产交换，指待售资产与非待售资产之间的交换。

10. 不同类非货币性资产交换，应以换入资产的公允价值作为其入账价值；换入资产的公允价值与换出资产账面价值的差额计入当期损益。如果换入资产的公允价值无法确定，应以换出资产公允价值作为换入资产的入账价值；换出资产公允价值与换出资产账面价值的差额计入当期损益。如果两者的公允价值都无法确定，应以换出资产账面价值作为换入资产入账价值，不确认损益。

11. 不同类非货币性资产交换时如果发生补价，应区别不同情况处理。

支付补价的，应以换入资产公允价值作为其入账价值，换入资产公允价值减去补价后，与换出资产账面价值之间的差额计入当期损益。如果换入资产的公允价值无法确定，应以换出资产的公允价值加上补价作为换入资产的入账价值，换出资产公允价值与其账面价值之间的差额计入当期损益。如果换入、换出资产公允价值都无法确定，应以换出资产账面价值加上补价作为换入资产入账价值，不确认损益。

收到补价的，应以换入资产公允价值作为其入账价值，换入资产公允价值加上补价后，与换出资产账面价值之间的差额计入当期损益。如果换入资产公允价值无法确定，应以换出资产公允价值减去补价作为换入资产的入账价值，换出资产公允价值与其账面价值的差额计入当期损益。如果换入、换出资产公允价值都无法确定，应以换出资产账面价值减去补价作为换入资产入账价值，不确认损益。

12. 不同类非货币性资产交换时，如果交换行为并没有实现交换的最终目的，比如，换入的资产还需再次进行非货币性交易的，在交换最终目的实现之前，应按本准则第 6、7、8 条的规定处理。

披露

13. 企业应披露如下有关非货币性交易的信息：

- (1) 非货币性交易的类型；
- (2) 非货币性交易涉及的金额；
- (3) 非货币性交易的计价基础以及实现的损益。

附则

14. 本准则由财政部负责解释。

15. 本准则自 2000 年 1 月 1 日起施行。

第 二 部 分

Accounting Standard
for Business Enterprises:
Non – monetary Transactions



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The People's Republic of China

Accounting Standard for Business Enterprises:

Non – monetary Transactions

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The People's Republic of China

Accounting Standard for Business Enterprises:

Non – monetary Transactions

Introduction

1. This Standard prescribes the accounting treatment for non – monetary transactions and the disclosure of relevant information.
2. The principal issues to be addressed on accounting for non – monetary transactions are the valuation of non – monetary assets surrendered or received, and the recognition of related gains or losses.
3. This Standard does not deal with:
 - (a) acquiring equity investments in exchange for non – cash assets other than equity investments; and
 - (b) non – monetary transactions in business combination.

Definitions

4. The following terms are used in this Standard with the meanings specified:

A **non – monetary transaction** is an exchange of non – monetary assets between the transacting parties. This kind of exchange may involve little or no monetary assets (i. e. monetary assets are referred to as a “boot”).

Monetary assets are cash held and assets to be received in fixed

or determinable amounts of currency. Examples are cash, accounts and notes receivable, and debt investments intended to be held to maturity.

Non – monetary assets are assets other than monetary assets. Examples are inventories, fixed assets, intangible assets, equity investments and debt investments not intended to be held to maturity.

Assets – held – for – sales are non – monetary assets which are held for sales. Examples are merchandise goods, short term share investments and debt investments not intended to be held to maturity, etc.

Assets – not – held – for – sales are non – monetary assets other than assets – held – for – sales. Examples are raw materials, fixed assets, intangible assets and long term equity investments, etc.

Fair value is the amount for which an asset could be exchanged or a liability settled between two knowledgeable, willing parties in an arm's length transaction.

Exchange of Similar Non – Monetary Assets

5. Exchanges of similar non – monetary assets include:
 - (a) exchange of assets – held – for – sales;
 - (b) exchange of assets – not – held – for – sales;
 - (c) exchange of an asset for several assets or exchange of several assets for an asset at the same time, or exchange of several assets for several assets at the same time.
6. In an exchange of similar non – monetary assets, the asset re-

ceived should be recorded at an amount equal to the carrying value of the asset surrendered. However, if the fair value of the asset surrendered is lower than its carrying value, the asset received should be recorded at an amount equal to the fair value of the asset surrendered. The difference between the fair value and the carrying value of the asset surrendered is recognised as a loss for the period.

7. If an exchange of similar non – monetary assets involves a boot, it should be accounted for according to the circumstances.

When a boot is paid in the exchange of similar non – monetary assets, the asset received should be recorded at an amount equal to the aggregate of the carrying value of the asset surrendered and the boot paid. However, if the fair value of the asset surrendered is lower than its carrying value, the asset received should be recorded at an amount equal to the aggregate of the fair value of the asset surrendered and the boot paid. The difference between the fair value and the carrying value of the asset surrendered is recognised as a loss for the period.

When a boot is received in the exchange of similar non – monetary assets, a gain should be recognised based on the proportion of the boot received to the fair value of the asset surrendered. The asset received should be recorded at an amount equal to the aggregate of the net amount of the carrying value of the asset surrendered after deducting the boot received and the gain recognised. However, if the fair value of the asset surrendered is lower than its carrying value, the asset received should be recorded at an amount equal to the fair value of the asset surren-