



会计要素论

程淮中 著

KUAIJIYAOSULUN

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1 导论

1. 1 会计要素的涵义

1. 1. 1 从会计对象最一般意义说起

一、会计要素的客观性：会计的产生与发展

历史总是受到人们的青睐。研究会计要素理论也不例外。正如俄罗斯学者若列斯基所言：“我们希望从往事中获取思想之花，而不是灰烬。”会计起源于古代。根据现有的史料，距今大约四、五千年以前，世界上一些著名的文明古国如古巴比伦、埃及和中国，已有财赋计量和记载。如古埃及人早在数千年前就把经济事项记到纸莎草纸手稿卷（自由账）上，这就是所谓的“散页账簿”。如果说埃及是“散页账簿”的故乡，那么巴比伦则是“在卡片上进行核算”的发源地。而且巴比伦是专业立法最早的国家，汉穆拉比法典（公元前 2200~2150 年）规定：商人要进行独立的核算；寺院属国家簿记的范围；款项的转交若没有收据则被认为是不真实的。^①在我国，原始社会就有“结绳记事”、“堆石记数”等的记载。而“会计”一词最早出现于《周礼》和《孟

^① [苏] 索科洛夫著，陈亚民等译：《会计发展史》，中国商业出版社，1990 年版，P7。