



北京林业大学经济管理学院

“英才计划”出版工程

编委会主任：陈建成

主编：温亚利 张卫民

企业非耗竭自然资源 会计研究

RESEARCH ON NON-DEPLETABLE NATURAL RESOURCE
ACCOUNTING OF ENTERPRISE

◎ 王富炜 田治威 刘 诚 著

中国林业出版社



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出版说明

Publication Introduction

为加强学院科研团队建设,培养经济管理青年英才,扩大学院学术交流和学术影响,产出高水平标志性成果,促进学院重点学科与基础学科的协调发展,全面提升学院整体学术竞争力和影响力,北京林业大学经济管理学院制定了“英才计划”,该计划由“创新团队工程”、“出版工程”、“奖励工程”和“论坛工程”四个建设项目组成。

“英才计划”出版工程是对学院教师完成的,以农林经济管理学科领域为主、包括学院其他学科领域中的具有重要理论意义或重大应用价值及前景,或具有独到见解或新颖体系,对科学发展有重要作用的专著出版提供资助,目的是鼓励学术创新、传播学术思想、加强学术交流、繁荣学术研究、促进学术研究更好地服务社会。

“英才计划”出版工程得到了北京东方园林股份有限公司副总经理梁明武、湖南省汨罗市长江铜业有限公司董事长余方然以及中国林业出版社的大力支持,特此鸣谢!

School of Economics and Management(SEM) of Beijing Forestry University (BFU) launched Cultivating Talents Programs including Innovation Team Project, Publication Program, Award Program and Forum Project, which aims to enhance the research team of school, to cultivate young faculties in economics and management to output high level benchmark achievement.

Cultivating Talents Program-Publication Program provide support to manuscript with significance or critical application value or prospective, or with original idea or innovative system mainly agro-forestry economics and management field and other fields completed by school faculty members

Publication Program acknowledge the great support of Mr. Liang Mingwu (Vice president of Beijing Oriental Garden Shares Co. Ltd), Mr. Yu Fangran (Chairman of Changjiang Copper Product Co. Ltd in Miluo city) and China Forestry Publishing House.

北京林业大学经济管理学院
“英才计划”出版工程编委会
2011年5月10日

序 言

多年来,北京林业大学经济管理学院以建设和培育国家重点学科——林业经济管理学科为目标,抢抓机遇,深化改革,瞄准学科发展前沿,凝聚全院师生智慧,激发一切可利用资源的活力,团结一致,与时俱进,精思厚德,以人为本,科学发展,敢为人先,在教学、科研、人才培养和社会服务诸方面取得了显著进步。仅2010年,学院在高层次科研项目数量、科研经费总量、高质量学术论文数量、学生获奖层次、本科教学质量评价、专业学位建设等6方面实现突破,创学院历史最好成绩。2010年学院获得国家自然科学基金、国家社科基金和教育部人文社科基金等国家级课题7项;被SCI、EI和ISTP三大检索系统检索的论文共33篇;学院教师获全校理论课教学质量评价第一名;学院学生获“全国先进班集体”称号和58项省级以上学科竞赛奖;学院新增工商管理硕士(MBA)、应用统计硕士、会计硕士、国际商务硕士四个专业硕士学位授权学科点。这些成绩的取得,为学院的改革和发展奠定了良好的基础。

为了进一步推动学院在“十二五”期间快速发展,从2010年起,学院计划用五年时间,在全院推进“英才计划”建设项目。该计划包括“创新团队工程”、“出版工程”、“奖励工程”和“论坛工程”四个建设工程。“创新团队工程”旨在林业经济管理重点学科和其他具有优势和潜力的学科领域,以突出重点团队建设及领军人才培养、突出高水平标志性成果产出为原则,组建学术研究团队,择优提供研究费用资助。“出版工程”旨在鼓励学术创新、传播学术思想、扩大学术影响,资助学院教师多出具有影响力的学术专著。“奖励工程”旨在引导和激励教师申报高层次科研项目、产出高水平学术成果,鼓励教师关心学院发展、积极投身学院教学和科研工作,对在科研、教学和学院发展中取得突出成绩的教师进行奖励。“论坛工程”旨在营造学术氛围、加强学术交流、凝聚学术智慧、扩大学术视野、提倡学术创新,举办各种形式的学术论坛。

“出版工程”作为“英才计划”的重要组成部分,其实施范围在兼顾学院各学科领域的基础上,适当向林业经济管理学科领域倾斜。众所周知,林业经济管理学科在国家生态建设、低碳经济发展及现代林业体系构建中承担越来越重要的人才培养及科学研究责任。北京林业大学林业经济管理学科作为全国同类学科中唯一的国家重点培育学科,在林业经济理论研究方面长期积累,形

成具有中国特色的林业经济管理学术体系，在林业经济管理学科发展，以及参与国家林业重大问题、前沿和热点问题研究中发挥了积极作用。为促进学科发展，提升学科服务于社会发展的水平，北林林业经济管理学科正努力开展林业经济理论系统研究，以及林业经济重大问题的持续研究，尝试对中国林业经济发展进行理论与实践的梳理和总结，更好地为中国林业发展发挥理论指导作用。

“英才计划”出版工程项目将系统、全面地向社会介绍北林林业经济管理学科及相关学科领域最新的研究成果。主要涉及林业经济管理基础理论，林业经济重点和热点问题，国内外林业经济与政策比较，以及经济学、管理学和政策学最新研究成果在林业上的应用等方面。这些著作中既有青年教师在博士论文基础上形成的最新著作，也有教师最新科学研究成果。该出版工程不求研究内容及形式的系统性和完整性，更注重创新性及探索性；特别是对于新时期中国林业发展与社会经济可持续发展关系、林业在应对全球气候变化中的经济与生态环境政策、当前中国改革与发展中涉及林业与生态环境的关键经济政策问题的创新性研究给予高度重视。

这些著作大多是我校经管院中青年林业经济工作者的研究成果，在学术上可能还有不尽完善之处，一些问题在学术界可能也有不同观点，我以为，实施该出版工程的根本目的是繁荣中国林业经济管理研究，鼓励学术创新，勇于探索林业经济重大问题，更好地为中国林业经济发展服务，同时使有志于中国林业经济研究的广大中青年林业经济工作者有机会发表自己的成果，与学术界交流、沟通和争鸣，提升他们的学术水平，为中国林业发展奠定人才基础。

北京林业大学校长

宋维明

2011年5月16日

Foreword

Over the years, School of Economics and Management (SEM) of Beijing Forestry University (BFU) has made a great progress with an aim of building and fostering the national key discipline - forestry economics and management. We seize the opportunity, deepen the reform, aiming at the development of frontier subjects and gather all the wisdom and inspire all available resources and energy of teachers and students. We realize a scientific development, going forward with the times and people-oriented in teaching, research, personnel training and social service. In 2010, SEM got a breakthrough of history because we got 7 major projects from National Natural Science Foundation project, the National Social Science Fund and the Ministry of Education, Humanities and Social Science Fund and other national projects. About 33 papers were cited by SCI, EI and ISTP, with students winning the National Advanced Course Collective and more than 58 provincial level of academic competition awards. Four new programs of graduate studies were approved including Master of Business Administration (MBA), Master of Applied Statistics, Master of Accounting, Master of International Business. All the above achievements have laid a good foundation for the reform and development of SEM.

In order to further promote the development of college in the Twelfth Five-Year Period, from 2010, the college plans to use five years to promote Cultivating Talents Programs. The plan includes Innovation Team Project, Publication Program, Award Program and Forum Project. Innovation Team Project aims to focus on economic management in forestry and other disciplines which have advantages and potentials to highlight the building of the key leader in team and personnel training, highlighting the high level output of the principle of the landmark achievements and provide funds to the formation of research teams in the selection of the best research. Publication Program is to encourage academic innovation, disseminate of academic thinking, and expand academic impact of SEM by funding the publication of academic achievements made by teachers. Award Project aims to guide and encourage the teachers to apply for high-level scientific research projects, and academic achievement of high level, encourage teachers to care about development of the institute by taking an active part in university teaching and research work. Forum Project aims to create academic atmosphere, strengthen academic exchanges and combine academic intelligence by expanding academic horizons and holding various forms of academic forums.

Publication Program is an important part of Cultivating Talents Programs, which will put emphasis on economic management disciplines with the scope of all various disciplines in SEM. As we all know, forestry economics and management assumes an

increasingly important responsibility for personnel training and scientific research in the national ecological construction, low-carbon economic development and construction of modern forestry system. Forestry economics and management of BFU, as the only nation greatly supported in all similar universities, has formed an academic system of the forestry economy with Chinese characteristics with long-term accumulation, and played an active role in the development of economic management disciplines and participation in national forestry major issues and hot issues of frontier. To promote academic development and enhance academic services to the community, economics and management disciplines of BFU are working to carry out systematic study on forestry economic system theory and continuous study on major forestry economics issues, trying to summarize and sort out the Chinese forestry economic development in both theory and practice to play a better role in guiding the development of forestry in China.

Publication Program will make a comprehensive introduction of the latest achievements in forestry economics and related disciplines to the society, including forestry management based on economic theory, economic priorities and hot issues in forestry, domestic and international comparison of forestry economics and policy, as well as economics, management and policy studies on the latest academic achievements in the forestry aspects of the application. All of these works include the latest work based on doctoral thesis of young teachers and the latest scientific research of teachers of SEM.

The publication does not seek a systematic integrity in the content and form, just to put more on innovative and exploratory research, particularly focuses on the relationship of forestry development in new period and sustainable economic and social development, including the global climate change in response to the economic and environmental policies, China's current reform and development related to forestry and ecological environment, etc.

These works are mostly works of young research workers in forest economics of SEM of BFU. They may not be quite complete and there may be different point of view in the academia, but our purposes are to make the research of forestry economics more prosperous, encourage academic innovation, the courage to explore major issues of forestry economy and better economic development of China's forestry services, which will give chances to young researchers in forestry economics to publish their achievements, and push the exchanges and communication and contention to improve their academic standards for laying a base of talents for forestry development in China.

President of Beijing Forestry University

Song Weiming

May 16, 2011

前 言

会计活动从其产生以来,就以反映企业的资金运动和经营活动的成果为己任,会计适应市场经济的发展和公司治理结构和管理体制的变化,从过去的受托责任为目标过渡到决策有用目标为主,反映受托责任为辅的阶段,要求会计全面反映企业占有的包括自然资源在内的经济资源,因此,进行自然资源的会计研究活动,对于企业恰当反映企业的资源状况,为投资者等信息使用者提供全面的信息,显得十分必要。

从现有的自然资源会计研究与准则制定方面看,我国的会计准则专门针对自然资源的准则主要是石油天然气准则,但这一准则只针对石油天然气的勘探及开采活动等的会计确认与会计计量问题,即使是与其特点相似的其他采矿类得业务活动也没有涉及,存在较明显的缺位状况。从自然资源的会计研究工作看,目前国内外有许多学者均对自然资源展开研究,有的研究工作是按照单项自然资源的展开的,也有是按照综合自然资源展开会计研究的。在对自然资源进行综合研究的研究工作中,有的是从一般的资源性资产进行研究,分析资源性资产的不同特点,探讨其会计确认与会计计量及会计信息披露问题。在对单项自然资源进行研究中,目前,对于石油天然气会计的研究比较深入,也取得了可资信赖的研究成果,在此基础上有的学者从石油天然气会计研究出发,展开了对采掘也会计的研究,试图从比较广的视角,阐述其会计核算的一般规律,笔者以为,这样的思路将有利于研究工作摆脱就单项自然资源论资源的阶段,进入到对于在同样消耗或利用方式下的不同自然资源进行分析、归纳等逻辑分析的较高阶段,也将使准则制定机构从种类繁多的各单项自然资源中摆脱出来,制定具有更加广泛性和适应性的自然资源会计准则,也可以提供准则制定的效益。从这样的思路和基点出发,本书依托已有的自然资源分类研究结论,将自然资源分类为耗竭性自然资源和非耗竭自然资源并将研究工作聚焦到非耗竭自然资源会计问题的研究上。

本书以会计学理论、资源经济学、环境经济学和可持续发展理论为依托,基于企业会计层面,以规范性研究为主要方法,研究微观主体——企业的非耗竭自然资源会计核算问题,研究目的是提高企业提供会计信息更具有决策相关性,能够更好地评价管理层绩效,也为制定自然资源类会计核算规范提供参考

建议。为实现这样的目标本书分七大部分展开研究工作。

在第二章非耗竭自然资源会计的理论界定中,首先吸收前人关于自然资源定义分类等方面的研究成果,对耗竭性自然资源和非耗竭自然资源进行深入的分析和清晰的界定,研究中,结合自然资源已有的分类研究结果和会计研究、会计核算的特点和需要,提出了适合会计核算要求的非耗竭自然资源分类体系。本章还在回顾自然资源会计核算研究情况的基础上,阐述展开非耗竭自然资源会计研究的必要性;

本书的第三章主要分析我国非耗竭自然资源的所有权和使用权状况,讨论了包括取得业务、开发利用业务和交易与流转业务等主要的非耗竭自然资源业务类型。为后续的研究工作提供很好的分析基础。

在本书第四至第七章中,按照会计的确认、计量、记录和报告的会计理论内容体系,对非耗竭自然资源展开全面研究。在非耗竭自然资源确认研究中,按照一般的会计确认理论,讨论了非耗竭自然资源确认为资产的条件及各具体类别资源的确认,也分析了非耗竭自然资源价值变动的确认问题;在计量研究中,以一般的会计计量理论与方法为基础,分析了非耗竭自然资源资产的初始计量和后续计量,并指出非耗竭自然资源资产的会计计量属性的选择;在非耗竭自然资源的会计核算方面,首先研究了我国上市公司的非耗竭自然资源核算情况,借鉴国际上的核算理论与实践,构造了我国企业的非耗竭自然资源资产会计核算模式,并具体研究了各种主要的会计核算业务;会计信息披露是实现会计目标的重要环节,本书研究了我国上市公司非耗竭自然资源会计信息披露的现状和存在的问题,结合一般的会计信息披露理论与要求,设计了非耗竭自然资源会计信息披露模式。

在本书的最后一部分,对全书进行了总结,提出了全书的研究结论、研究的新颖之处和创新的观点,并指出未来相关研究的而进一步研究方向。

著 者

2011年5月30日

Preface

Reflecting the enterprise's fund was always the main task of accounting from its coming into being. Adapting to marketing and the need of management system of enterprise, the purpose of accounting varied from Concept of Fiduciary Duty to Decision-usefulness View. Corporations should disclose all the resource it owned, included the natural resource. In order to provide more useful information, We can say that it is necessary to research the natural resource accounting.

About the research of natural resource and the constitution of GAAP of natural resource. Only the accounting standard of oil and natural gas was constituted in china. But it is only about the accounting recognition and measurement of oil and natural gas, other natural resources which have the same feature, such as miner, wasn't included in the CAS. About the research of natural resource accounting, lots of researchers studied from different point of view, some did research work about one of the natural resource and drew a conclusion, some did it about integrate natural resource, and have different conclusions. now, the research about oil and natural gas had gained more conclusions, based on this research work, some researchers did integrate research works about excavation transaction, it is considered that this research route can be more efficient to find the general rule of natural resource accounting and to constitute the more universal GAAP of natural resource. Based on all of this point. This book classified the natural resource as Non-depletable Natural Resource (NNR, for short) and depletable natural resource, and paid main attention to NNR's research of accounting.

Based on the Accounting Theory, Environment Economics, Natural Resource Economics and Sustainable Development Theory, this paper study on the enterprise's accounting thesis of the NNR. The purpose is to enhance the relevancy of accounting information, and to give some suggestion for the making of GAAP. In chapter 2, the definition and the classification of the natural resource is discussed based on the research result of other researcher. Relied on the present conclusion and the accounting research purposes, this paper gave the new classification system. In chapter 3, we analyzed the property and use right of NNR and discussed the main types of the transactions which include acquirement, exploitation and dealing. From chapter 4 to chapter 7, this book discussed the accounting recognition, accounting measurement, accounting and information disclosure of NNR. according to general theory of accounting recognition, this paper discussed the conditions of NNR's recognition, including the recognition of the up-and-down of the NNR's value. Only the right resource can be recognized to Non-exhaust Natural Resource Asset (NNRA, for short). About the NNR's

Preface

accounting measurement ,based on the general accounting theory ,this paper discussed the initial and final measurement of NNRA and the choice the accounting attribute of NNR. this paper analyzed the item of NNRA's accounting ,based on the research of the NNRA 's accounting of the listed companies of our country and the experience of other country ,this paper discussed and gave the new model of the NNRA.s accounting,including each sorts of NNRA's accounting. Finally ,this paper diccussed the accounting information disclosure of NNR, based on the discussion of information disclosure of NNR of our country'listed companies and general disclosure theory ,As a result,the model of accounting information disclosure of NNR is designed.After all above researches,

In the last part of this book. We made the conclusion of the whole research work,and point out what should be pay more attention in future relevant researchwork.

Author

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出版说明

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