

# 中国注册会计师 独立审计准则

(汉英对照)

China's Independent Auditing Standards



中国注册会计师协会 香港会计师公会

联合翻译



东北财经大学出版社

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A joint translation by the Chinese Institute of Certified Public Accountants and  
the Hong Kong Society of Accountants

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# 序 言

由中国注册会计师协会和香港会计师公会联合翻译的《中国注册会计师独立审计准则》(汉英对照)公开出版并与读者见面,这是中国注册会计师事业向法制化和规范化迈进的一件大事。借本书问世之际,我谨代表中国注册会计师协会,向参与翻译工作的双方专家致以诚挚的感谢和热烈的祝贺!

《中国注册会计师独立审计准则》(以下简称《准则》)的颁布和施行,对规范注册会计师执业行为、明确注册会计师执业责任,提高注册会计师执业质量,保证注册会计师权益等方面起着重要作用。古人云:“没有规矩,不成方圆”。注册会计师执业时所遵循的“规矩”就是《准则》,离开了《准则》,将会导致注册会计师事业的混乱和无序,不仅损害委托人的利益,也损害注册会计师的利益。中国注册会计师协会自成立以来,非常重视《准则》的制定工作。经过艰苦的努力,先后制定和发布了两批《准则》,已经建立起了中国注册会计师独立审计准则框架,引起中外会计职业界的高度重视。

随着中国社会主义市场经济的发展和会计市场的对外开放,中外会计职业界业务交往日益增多。许多国际同行迫切希望了解《中国注册会计师独立审计准则》。因此,将其译成外国语言,介绍给外国同行就很有必要。这样做,不仅便于外国了解的审计规范,而且也为中国注册会计师走向世界奠定了基础。

中国注册会计师协会和香港会计师公会的专家充分发挥各自的优势,运用渊博的知识和丰富的翻译经验,经过认真、细致和周密的工作,使得本书以较高的质量呈现在读者面前。我相信,在香港回归祖国后的今天,中国注册会计师协会和香港会计师公会一定会在更加广阔的领域合作,为推动祖国注册会计师事业的发展做出更大的贡献。

崔建民

中国注册会计师协会会长

1998年4月



# Foreword

The English edition of the publication of China's Independent Auditing Standards (the "Standards"), jointly translated by the Chinese Institute of Certified Public Accountants ("CICPA") and the Hong Kong Society of Accountants ("HKSA"), is an important move towards legalization and institutionalization of China's accounting profession. On behalf of the CICPA, I would like to take this opportunity to extend our heartfelt gratitude and warm congratulations to the experts of the two bodies who took part in this translation work.

The publication and implementation of the Standards has a significant bearing in the regulation of practices of Certified Public Accountants ("CPAs") in that they help make clear the responsibilities of CPAs in practice, raise their standard of work and protect their interests. As an old Chinese saying goes "If there is no instrument, no square and circle can be drawn." The Independent Auditing Standard is the instrument that a CPA should count on while in practice, working without which would lead to disorder in the accounting profession and will have a detrimental effect not only on the clients' interests, but on the accounting profession as well. Since the CICPA was set up, we have placed great importance in drawing up the Independent Auditing Standards. After strenuous efforts, we have drawn up and promulgated two batches of Independent Auditing Standards. In doing so, we have established an institutional framework for auditing standards in China. The Standards have since evoked deep concerns from the accounting profession both of China and the world.

With the development of China's socialist market economy and the liberalization of its accountancy services, there are increasing contacts between the accounting profession of China and the world. Our fellow accountants overseas have since expressed a desire to have an understanding of the Standards. Because of this, it becomes necessary to translate the Standards into other languages and introduce them to our international friends. In doing so, we not only make it easier for the international community to understand China's rules in auditing, but have also laid a foundation for our CPAs to attain international standards.

To make this book a high quality publication, experts of both the CICPA and HKSA have adopted a serious and careful approach and fully applied their expertise and knowledge as well as richful experience in translation. I believe that, since China has resumed its sovereignty over Hong Kong, the sphere of co-operation between the two bodies will further expand. Their contributions to the development of China's accounting profession will become more and more significant.



**Cui Jian Min**

*President*

Chinese Institute of  
Certified Public Accountants  
April 1998

# 序 言

中国财政部在1995年12月颁布了第一批共10条的《中国注册会计师独立审计准则》(以下简称《准则》),并于1996年1月1日起生效。随后于1996年12月颁布,由1997年1月1日起生效的14条《准则》则是属于第二批。这24条《准则》是根据《中华人民共和国注册会计师法》制定并颁布的,但它仅属于中国政府计划中拟制定的一系列准则的前两批。这些《准则》的制定为中国注册会计师事业的发展树立了一个里程碑。这不但为注册会计师的执业行为提供了规范及指导,亦代表了中国政府为提高注册会计师专业水平,而使此标准与国际标准协调而作出的努力。

香港会计师公会认识到目前这套《准则》尚缺一本较权威的英文译本。为此,于1996年下半年与中国注册会计师协会(亦即是《中国注册会计师独立审计准则》的制定者)进行了一项合作计划,将这24条《准则》翻译为英文。借此机会,本人谨代表香港会计师公会对曾参与这本书的翻译及校对工作并付出了大量精力的双方专家表示衷心感谢。我们深信这本书将对会计同仁、翻译工作者、财务顾问、法律工作者及财务报表读者具有一定的参考价值。

本书是中国注册会计师协会与香港会计师公会合作的又一成果,中国注册会计师协会是香港会计师公会多年来的合作伙伴,所推行的合作项目均为两地的会计界带来裨益。我们喜见两会在以往的合作中取得了卓越的成就。我们相信,在香港主权回归祖国后的今天,我们在促进两地会计专业的了解方面,仍将肩负更多工作,并取得更大的成就。

雷添良

香港会计师公会会长

1998年4月



# Foreword

The PRC Ministry of Finance promulgated the first batch of ten China's Independent Auditing and Professional Standards in December 1995, which came into effect on 1 January 1996. The second batch of fourteen standards was promulgated in December 1996 and became effective as of 1 January 1997. Issued pursuant to the Law of PRC on CPAs, these two batches of standards (totalling 24 statements) are the first and second in a series of standards being developed by the Chinese Government. The standards are a milestone in the development of China's accounting profession, and will provide rules and guidance to Certified Public Accountants ("CPAs") on the performance of audits. The standards also represent a commitment on the part of China to improve the quality and standard of CPAs with a view to harmonising China's professional standards with international practice.

Noting the general lack of an authoritative version of the standards in English, the Hong Kong Society of Accountants ("HKSA") embarked, in late 1996, on a co-operation project with the auditing standards setter in China, the Chinese Institute of Certified Public Accountants ("CICPA"), in translating the 24 statements into English. Taking this opportunity, I wish to accord, on behalf of the HKSA, my heartfelt gratitude to the experts in China and Hong Kong who have dedicated their efforts and contributions in the translation and editing process. It is believed that our fellow accountants, translators, financial advisers, legal practitioners and readers of financial statements will find this publication a good reference.

This publication represents another achievement of co-operation between the two accounting bodies. The CICPA has been our working partner in a number of co-operation projects of mutual benefit to the accounting profession in the two places. We are pleased to see this co-operation flourish and bear fruit in multifarious respects. China has resumed its sovereignty over Hong Kong, it is envisaged that much work will still be done to enhance the mutual understanding of the profession in the two places and more progresses will be achieved.

**Tim T. L. Lui**  
*President*

Hong Kong Society of Accountants  
April 1998



# 译者的话

经济的不断发展,为社会带来了许多新的变化和挑战。以中国为例,在改革开放的过程中,便出现国有企业转型为股份制企业以及纷纷设立外商投资企业等现象。客观而又可靠的财务信息是维系并促进经济发展关键的因素。财务信息既要满足企业管理的要求,亦应有助于其他使用者,如投资者及债权人等,了解新公司的财务状况和经营成果。

中国注册会计师在适应社会主义市场经济发展方面,扮演着重要的角色。通过为客户提供审计及会计等专业服务,注册会计师可协助保障各有关方面的权益,促进企业的发展,让整个市场经济健康地成长和运作。中国已经认识到,其审计专业的发展,如同世界其他国家一样,需要一个规范的体系,以确保注册会计师在执业的过程中,能够保持独立、客观和公正。

《中国注册会计师独立审计准则》的制定和实施,一方面,为注册会计师及其他专业人士提供了执行审计工作的规范和指导,使考核审计质量工作变得更有系统,进而有助于推动注册会计师行业的发展。另一方面,通过制定与《国际审计准则》相衔接的《中国注册会计师独立审计准则》,中国注册会计师便能以国际通行的专业标准执行独立审计工作。

本人谨代表香港毕马威会计师事务所,感谢中国注册会计师协会及香港会计师公会的邀请,将《中国注册会计师独立审计准则》及相关专业准则译成英文,让不通晓中文的读者能够对《中国注册会计师独立审计准则》有所认识,而从事审计工作的会计师及其他专业人士可以此作为参考。

最后,本人希望汉英对照本出版后,会计师职业界的同行及其他读者能对译文提出宝贵的意见,以使译文更为精确,进一步促进会计事业的发展。

谢孝衍

毕马威会计师行中国业务主管

1998年4月



## Translator's Remarks

Economic development, no matter where in the world it happens, always brings new challenges. In China, the process of economic reform has included converting state-owned enterprises to joint stock companies and setting up foreign investment enterprises. Key to continuing the momentum of this development is the availability of objective and reliable accounting information. This information must meet the requirements of corporate management and also help other users, such as investors and creditors, to understand the financial situation and operational results of the new enterprises.

Certified Public Accountants ("CPAs") in China have been playing an important role in meeting the new challenges of this developing socialist market economy, providing clients with professional services such as auditing and accounting. The reasons for providing such services include safeguarding the interests of the relevant parties, promoting corporate development and contributing to the healthy operation of the market economy as a whole. In common with the auditing professions in other countries of the world, it was recognised in China that the development of the auditing profession required a practising framework. Such a framework should aim to ensure that CPAs remain independent, objective and fair when providing their professional services.

The promulgation of the Independent Auditing Standards provides CPAs and other professionals with standards and guidelines to follow in the course of their audits. Audit quality can also be judged more easily, thus promoting the development of the auditing profession. Another objective of the Chinese standards is to enable Chinese CPAs to apply professional standards which are accepted globally in their independent auditing work. This has been achieved by harmonising China's Independent Auditing Standards with International Standards on Auditing.

On behalf of KPMG Hong Kong, I was honoured to have been invited by the Chinese Institute of Certified Public Accountants and the Hong Kong Society of Accountants to translate the Independent Auditing Standards and other professional standards from Chinese into English. These translations will assist non-Chinese speaking readers to gain an understanding of China's professional standards. Accountants and other professionals involved in auditing can also use them as a reference.

Finally, I hope fellow accountants and other readers will give me their invaluable comments to improve the accuracy of the translation.

**Aloysius Tse**  
Managing Partner, KPMG China  
April 1998

# 致 谢

中国注册会计师协会及香港会计师公会谨对以下曾协助出版此书的成员表示衷心的感谢。

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China's Independent Auditing Standards

# 中国注册会计师独立审计准则

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# 中国注册会计师 独立审计准则序言

本序言旨在说明中国注册会计师独立审计准则(以下简称“独立审计准则”)的目标、体系、制定与发布程序,并对其规范内容、约束力及适用范围进行解释。

本序言由中国注册会计师协会负责解释。

## 一、独立审计准则的制定依据与目标

1. 独立审计准则依据《中华人民共和国注册会计师法》制定。

2. 制定独立审计准则的目标:

2.1 建立执行独立审计业务的权威性标准,规范注册会计师的执业行为,促使注册会计师恪守独立、客观、公正的基本原则,有效地发挥注册会计师的鉴证和服务作用。

2.2 促使各会计师事务所和注册会计师按照统一的执业准则执行独立审计业务,提高审计工作质量,提高业务素质和执业水平。

2.3 明确注册会计师的执业责任,维护社会公共利益,保护投资者和其他利害关系人的合法权益,促进社会主义市场经济的健康发展。

2.4 建立与国际审计准则相衔接的中国注册会计师执业准则。

## 二、独立审计准则的体系

1. 独立审计准则是中国注册会计师职业规范体系的重要组成部分。

2. 独立审计准则体系由以下三个层次组成:

2.1 独立审计基本准则。独立审计基本准则是独立审计准则的总纲,是对注册会计师专业胜任能力的基本要求和执业行为的基本规范,是制定独立审计具体准则、实务公告和执业规范指南的基本依据。

2.2 独立审计具体准则与独立审计实务公告。

独立审计具体准则是依据独立审计基本准则制定的,是对注册会计师执行一般审计业务、出具审计报告的具体规范。

独立审计实务公告是依据独立审计基本准则制定的,是对注册会计师执行特殊行业、特殊目的、特殊性质的审计业务、出具审计报告的具体规范。

2.3 执业规范指南。执业规范指南是依据独立审计基本准则、具体准则与实务公告制定的,为注册会计师执行独立审计具体准则、实务公告提供可操作的指导意见。

## 三、独立审计准则的约束力

1. 独立审计基本准则、具体准则与实务公告是注册会计师执行独立审计业务、出具审计报告的法定要求,各会计师事务所和注册会计师执行《中华人民共和国注册会计师法》第十四条规定的审计业务,应当遵照执行。

2. 执业规范指南是对注册会计师执行独立审计业务、出具审计报告的具体指导,注册会计师应当参照执行。

## 四、独立审计准则的适用范围

1. 独立审计准则适用于注册会计师执行独立审计业务的全过程。

2. 注册会计师对被审计单位进行独立审计时,不论该单位是否以营利为目的,也不论其规模大小和法定组织形式如何,只要是以发表审计意见为目的,都应遵循独立审计准则。

3. 在特定情况下,注册会计师可以应用独立审计准则执行其他有关业务。

# Preface to Independent Auditing Standards

This preface explains the objectives and structure of China's Independent Auditing Standards of the Certified Public Accountants (hereinafter "CIASs") and the process of their preparation and issuance, and outlines their contents, enforceability and scope of application.

The Chinese Institute of Certified Public Accountants ("CICPA") is responsible for the interpretation of this preface.

## ***I The basis and objectives of the preparation of the CIASs***

- 1 The CIASs are prepared in accordance with the Law of PRC on CPAs.
- 2 Objectives of the preparation of the CIASs are:
  - 2.1 to establish authoritative standards for performing independent audits, to establish standards on the practising conduct of Certified Public Accountants ("CPAs") and to induce CPAs to maintain independence, objectivity and integrity for the purpose of providing attestation and other services;
  - 2.2 to induce accounting firms and CPAs to perform independent audits in accordance with uniform practising standards, to improve the quality of audit work and to improve the quality and standard of the professional work carried out by CPAs;
  - 2.3 to define the practising responsibility of CPAs, to safeguard the public interests of the society, to protect the legitimate rights of investors and other interested parties and to promote the healthy development of the socialist market economy; and
  - 2.4 to establish practising standards for China's CPAs which are compatible with International Standards on Auditing.

## ***II The structure of the CIASs***

- 1 The CIASs are an important component of the structure of professional standards for China's CPAs.
- 2 The structure of the CIASs consists of the following three levels:
  - 2.1 The General Independent Auditing Standard. The General Independent Auditing Standard acts as the overall framework for

the CIASs. It covers the basic requirements of the CPA's professional competence, the basic standard of the practising conduct and the basis on which the Specific Independent Auditing Standards, the Practice Pronouncements and the Auditing Guidelines are prepared.

- 2.2 Specific Independent Auditing Standards and Independent Auditing Practice Pronouncements

The Specific Independent Auditing Standards are prepared based on the General Independent Auditing Standard. They are to be applied by CPAs as the specific standards to be followed when performing audits of a general nature and issuing audit reports.

The Independent Auditing Practice Pronouncements are prepared based on the General Independent Auditing Standard. They are to be applied by CPAs as the specific standards to be followed when performing audits and issuing audit reports of specialised industries or audits for a special purpose or nature.

- 2.3 Auditing Guidelines

The Auditing Guidelines are prepared based on the General Independent Auditing Standard, the Specific Independent Auditing Standards and the Practice Pronouncements. They provide CPAs with operational guidance on applying the Specific Independent Auditing Standards and the Practice Pronouncements.

## ***III Enforceability of the CIASs***

- 1 It is a statutory requirement for CPAs to follow the General Independent Auditing Standard, the Specific Independent Auditing Standards and the Practice Pronouncements when they perform independent audits and issue audit reports. Accounting firms and CPAs should comply with these standards and pronouncements when performing all audits specified in article 14 of the Law of PRC on CPAs.
- 2 The Auditing Guidelines are detailed guidelines which CPAs should refer to when performing independent audits and issuing audit reports.



## 五、独立审计准则的制定与咨询组织

1. 根据《中华人民共和国注册会计师法》第三十五条规定,注册会计师执业准则由中国注册会计师协会负责拟订,报财政部批准后施行。
2. 中国注册会计师协会成立独立审计准则组,负责独立审计准则的起草工作。独立审计准则组成员由注册会计师协会、会计师事务所、科研院校等方面的专家组成。
3. 财政部成立独立审计准则中方专家咨询组,负责对独立审计准则的制定与发布提供咨询服务。中方专家咨询组成员由政府有关部门、会计师事务所、科研院校等方面的专家组成。
4. 财政部成立独立审计准则外方专家咨询组,负责对独立审计准则的制定与发布提供咨询服务。外方专家咨询组成员由境外会计职业组织、国际会计师事务所等方面的专家组成。

## 六、独立审计准则的制定、发布与修订程序

1. 选定项目。独立审计准则组提出独立审计准则备选项目,经专家咨询组论证,征求有关方面意见后,由财政部审批立项。
2. 拟订初稿。独立审计准则组根据确定的项目,进行调查研究,起草初稿。中国注册会计师协会征询专家咨询组和有关方面意见并交独立审计准则组修订后,向财政部提交征求意见稿。
3. 征求意见。财政部发布征求意见稿,广泛征求各有关部门及各地方注册会计师协会、会计师事务所、科研院校等方面意见。
4. 修改定稿。独立审计准则组根据各方面意见修改征求意见稿,中国注册会计师协会征询专家咨询组及有关方面意见后定稿。
5. 发布。财政部批准发布独立审计准则。
6. 修订。独立审计准则由中国注册会计师协会负责修订,财政部批准发布。