

China's Independent Auditing Standards

中国注册会计师 独立审计准则

(第三版)



中国注册会计师协会 香港会计师公会
联合翻译



中国财政经济出版社

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目 录

Contents

序言	(1)
Foreword	(2)
译者的话	(5)
Translator's Remarks	(6)
志谢	(7)
Acknowledgements	(8)
中国注册会计师独立审计准则序言	(11)
Preface to Independent Auditing Standards	(12)
独立审计基本准则	(17)
General Independent Auditing Standard	(18)
独立审计具体准则第 1 号——会计报表审计	(23)
Specific Independent Auditing Standard No.1——Audit of Financial Statements	(24)
独立审计具体准则第 2 号——审计业务约定书	(31)
Specific Independent Auditing Standard No.2——Audit Engagement Letters	(32)
独立审计具体准则第 3 号——审计计划	(37)
Specific Independent Auditing Standard No.3——Audit Planning	(38)
独立审计具体准则第 4 号——审计抽样	(45)
Specific Independent Auditing Standard No.4——Audit Sampling	(46)

独立审计具体准则第 5 号——审计证据	(55)
Specific Independent Auditing Standard No.5——Audit Evidence	(56)
独立审计具体准则第 6 号——审计工作底稿	(63)
Specific Independent Auditing Standard No.6——Audit Working Papers	(64)
独立审计具体准则第 7 号——审计报告	(73)
Specific Independent Auditing Standard No.7——Audit Report	(74)
独立审计具体准则第 8 号——错误与舞弊	(83)
Specific Independent Auditing Standard No.8——Error and Fraud	(84)
独立审计具体准则第 9 号——内部控制与审计风险	(91)
Specific Independent Auditing Standard No.9——Internal Controls and Audit Risk	(92)
独立审计具体准则第 10 号——审计重要性	(105)
Specific Independent Auditing Standard No.10——Audit Materiality	(106)
独立审计具体准则第 11 号——分析性复核	(113)
Specific Independent Auditing Standard No.11——Analytical Procedures	(114)
独立审计具体准则第 12 号——利用专家的工作	(119)
Specific Independent Auditing Standard No.12——Using the Work of an Expert	(120)
独立审计具体准则第 13 号——利用其他注册会计师的工作	(127)
Specific Independent Auditing Standard No.13——Using the Work of Other Certified Public Accountants	(128)
独立审计具体准则第 14 号——期初余额	(135)
Specific Independent Auditing Standard No.14——Opening Balances	(136)
独立审计具体准则第 15 号——期后事项	(141)
Specific Independent Auditing Standard No.15——Subsequent Events	(142)
独立审计具体准则第 16 号——关联方及其交易	(149)
Specific Independent Auditing Standard No.16——Related Parties and Transactions with Such Parties	(150)
独立审计具体准则第 17 号——持续经营	(159)
Specific Independent Auditing Standard No.17——Going Concern	(160)

独立审计具体准则第 18 号——违反法规行为	(169)
Specific Independent Auditing Standard No.18——Noncompliance with Laws and Regulations	(170)
独立审计具体准则第 19 号——与已审计会计报表一同披露的其他信息	(179)
Specific Independent Auditing Standard No.19——Other Information Disclosed with Audited Financial Statements	(180)
独立审计具体准则第 20 号——计算机信息系统环境下的审计	(187)
Specific Independent Auditing Standard No.20——Auditing in a Computer Information Systems Environment	(188)
独立审计具体准则第 21 号——了解被审计单位情况	(193)
Specific Independent Auditing Standard No.21——Knowledge of the Entity's Business	(194)
独立审计具体准则第 22 号——考虑内部审计工作	(201)
Specific Independent Auditing Standard No.22——Considering the Work of Internal Auditing	(202)
独立审计具体准则第 23 号——管理当局声明	(207)
Specific Independent Auditing Standard No.23——Management Representations	(208)
独立审计具体准则第 24 号——与管理当局的沟通	(213)
Specific Independent Auditing Standard No.24——Communication with Management	(214)
独立审计具体准则第 25 号——会计估计	(221)
Specific Independent Auditing Standard No.25——Accounting Estimates	(222)
独立审计实务公告第 1 号——验资（修订）	(229)
Independent Auditing Practice Pronouncement No.1——Verification of Capital Contributions (Revised, 21 January 2001)	(230)
独立审计实务公告第 2 号——管理建议书	(239)
Independent Auditing Practice Pronouncement No.2——Management Letters	(240)
独立审计实务公告第 3 号——小规模企业审计的特殊考虑	(245)
Independent Auditing Practice Pronouncement No.3——Special Considerations for Audit of Small Businesses	(246)

独立审计实务公告第 4 号——盈利预测审核	(251)
Independent Auditing Practice Pronouncement No.4—Examination of Profit Forecasts	(252)
独立审计实务公告第 5 号——合并会计报表审计的特殊考虑	(261)
Independent Auditing Practice Pronouncement No.5—Special Considerations for Audit of Consolidated Financial Statements	(262)
独立审计实务公告第 6 号——特殊目的业务审计报告	(271)
Independent Auditing Practice Pronouncement No.6—Audit Report on Special Purpose Engagements	(272)
独立审计实务公告第 7 号——商业银行会计报表审计	(279)
Independent Auditing Practice Pronouncement No.7—Audit of Financial Statements of commercial Banks	(280)
独立审计实务公告第 8 号——银行间函证程序	(301)
Independent Auditing Practice Pronouncement No.8— Inter-Bank Confirmation Procedures	(302)
中国注册会计师职业道德基本准则	(307)
General Standard on Professional Ethics	(308)
中国注册会计师质量控制基本准则	(313)
General Standard on Quality Control	(314)
中国注册会计师职业后续教育基本准则	(321)
General Standard on Continuing Professional Education	(322)
附录 1 中国注册会计师独立审计准则大事记 (1986 年 7 月 3 日—2001 年 7 月 1 日)	(327)
Appendix 1 A Chronicle of China's Independent Auditing Standards of Certified Public Accountants (From July 3, 1986 to July 1, 2001)	(328)
附录 2 中国注册会计师独立审计准则制定与咨询组成员名单	(343)
Appendix 2 Members of the Advisory Groups and the CIASs Group	(344)

序 言

中国注册会计师协会非常重视职业规范建设，从1994年到2001年之间，先后制定了包括中国注册会计师独立审计准则、职业道德准则、质量控制准则和后续教育准则在内的三十八个准则项目，并经财政部批准分别于1996年1月1日、1997年1月1日、1999年7月1日和2001年7月1日起施行，基本上建立起了中国注册会计师职业规范体系框架。特别是中国注册会计师独立审计准则的陆续出台，对于规范注册会计师的执业行为，提高注册会计师的执业质量，维护社会公共利益，保护投资者及注册会计师的合法权益，促进社会主义市场经济的健康发展起到了积极作用。

中国注册会计师协会在职业规范建设方面取得的显著成就，离不开财政部领导的大力支持，离不开中国独立审计准则中外方专家咨询组和中国独立审计准则组的辛勤工作，同时也离不开香港会计师公会的良好合作。香港会计师公会为外方专家咨询组推荐了香港会计职业界优秀的专家，他们具有渊博的知识和很深的造诣，提出了许多很好的建议，为中国注册会计师职业规范建设作出了有益的贡献。借此机会，我代表中国注册会计师协会向香港会计师公会同仁和香港会计职业界的专家深表谢忱。

本书由中国注册会计师协会和香港会计师公会联合翻译，是在2000年出版的《中国注册会计师独立审计准则》（汉英对照）基础上，增加了2001年7月1日起施行的一个独立审计具体准则和三个独立审计实务公告（包括一个独立审计实务公告的修订稿）编纂而成。《中国注册会计师独立审计准则》（汉英对照）自1997年问世以来，为中外会计职业界的交流构造了一架方便之桥，促进了国外会计职业界对中国注册会计师独立审计准则的了解，受到广大读者的欢迎。联合翻译小组的专家们进行了卓有成效的合作，发挥各自的优势，以严谨的治学精神，通过认真、细致和周密的工作，力

Foreword

The Chinese Institute of Certified Public Accountants (CICPA) puts much emphasis on the regulation of certified public accountants in China. From 1994 to 2001, we issued 38 standards including the China's Independent Auditing Standards, General Standard on Professional Ethics, General Standard on Quality Control and General Standard on Continuing Professional Education. All these standards were approved by the Ministry of Finance and they became effective from 1 January 1996, 1 January 1997, 1 July 1999 and 1 July, 2001 respectively. As such, the regulatory framework of professional standards for the certified public accountants in China has been established basically. In particular, the continuous pronouncement of the Independent Auditing Standards has greatly helped to regulate the practice of the certified public accountants, enhance their professional standard, protect public interests and the legal rights of both investors and certified public accountants, as well as promote the healthy development of the socialist market economy.

Huge support from senior officials of the Ministry of Finance, strenuous efforts of the Advisory Group of Foreign Experts, the Advisory Group of Domestic Experts and the CIASs Group together with the good co-operation from the Hong Kong Society of Accountants (HKSA) accounted for the remarkable accomplishment of the CICPA in building up a regulatory system for the certified public accountants in China. Outstanding accounting experts, with broad knowledge and rich experience in the field, who were nominated for the Advisory Group of Foreign Experts by the HKSA, had given a lot of useful recommendations and contributed significantly to the regulatory system for certified public accountants in China. On behalf of the CICPA, I would like to take this opportunity to extend our gratitude to our counterparts from the HKSA and the accounting experts from Hong Kong.

This book is jointly translated by the CICPA and the HKSA. Taking the second edition of the China's Independent Auditing Standards (bilingual version) published in 2000 as a base, this new edition includes one Specific Independent Auditing Standards and 3 Independent Auditing Practice Pronouncements (including a revision of an Independent Auditing practice Pronouncements) which became effective from 1 July 2001. Since its debut, the first edition of the China's Independent Auditing Standards (bilingual version) has been well received by readers. It serves as a bridge between the PRC accountants and the overseas accountants, enabling the latter to have a better understanding of the China's Independent Auditing Standards. Once again, experts from both the CICPA and the HKSA cooperated to achieve great success. Every one of them demonstrated his or her own strengths. Our experts, with their prudent work-

求使本书增加的译文保持了较高的质量。我代表中国注册会计师协会衷心感谢联合翻译小组的专家们付出的辛勤劳动，并祝贺本书再次翻译与出版成功。

崔 建 民

中国注册会计师协会会长

2001 年 10 月

ing attitude, strived to produce a high quality translation for the new materials through some very serious, detailed and complicated work. On behalf of the CICPA, I would like to extend our heartfelt thanks to the joint translation group for their hard work and wish the translation and publication of this new edition a great success.

Cui Jian Min

President

The Chinese Institute of
Certified Public Accountants

December 2001

译者的话

中国注册会计师协会在 2001 年 1 月，即第三批《中国独立审计准则》于 1999 年 2 月颁布后两年，再颁布了第四批《中国独立审计准则》。中国注册会计师协会除了颁布三个新的准则之外，亦检讨并修订了原于 1995 年 12 月颁布的规范验资业务的准则。这反映了中国注册会计师协会致力于不断检讨更新《中国独立审计准则》，以符合使用者的最新需要。

第四批《中国独立审计准则》的颁布，令审计准则的覆盖范围扩大至商业银行的审计业务。这反映了中国注册会计师协会的准则编制工作是迎合经济和会计行业的最新发展的。

读者对首三批《中国独立审计准则》英文译本反应非常热烈，本次是安永会计师事务所首次参与是项翻译工作，在翻译过程中，我们致力保持首三批英文译本的风格和专用名词。

最后，本人希望会计同业及其他读者能够对译文提出宝贵意见，让我们能够进一步修订译文，使其更精确达意。

孙德基

安永会计师事务所

审计及企业咨询主席

2001 年 12 月

Translator's Remarks

The Chinese Institute of Certified Public Accountants (CICPA) issued the fourth batch of China's Independent Auditing Standards (CIASs) in January 2001, two years after the promulgation of the third batch in February 1999. Apart from issuing three new CIASs, the CICPA reviewed and revised the standard on capital verification, the original standard of which was promulgated in December 1995. This demonstrates the CICPA's commitment to continually revise the CIASs to cater for the latest changes in user needs.

The promulgation of the fourth batch of CIASs widened the coverage of the auditing standards to include bank audits. This demonstrates the CICPA's responsiveness to the latest developments in the economy and the profession.

Non-Chinese speaking readers have responded warmly to the translation of the first three batches of CIASs. This is the first time Ernst & Young participates in this translation project. In the translation process, we try to be consistent with the style and technical terms used in the translation of the previous three batches of CIASs.

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

David Sun

Chairman, Assurance and Advisory Business Services

Ernst & Young

December 2001

志 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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