

农业会计收益

王乐锦 著

探论

Research on
Accounting Income
in Agriculture



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序

《农业会计收益探论》这部专著，是王乐锦教授在其博士论文《农业活动会计收益计量及信息披露模式研究》基础上修订充实而成的，也是国家自然科学基金项目“农业活动会计收益的计量方法及披露模式研究”的主要研究成果。

农业活动的生产对象是有生命的动物和植物，即生物资产，而生物资产的多样性及其生活习性的复杂性使得会计上对农业活动收益的准确计量与披露遇到很多的困难。基于这一原因，再加上农业公众公司数量较少，造成长期以来会计理论界对农业会计收益计量与信息披露研究的缺乏，少量研究也仅局限于生物资产计量属性等方面的讨论。在会计标准和实务方面，尽管近年来国际会计准则理事会和少数国家已经发布了针对生物资产计量与披露的会计准则或指南，但对农业会计收益的计量与披露却仍缺乏专门和具体的规范。然而，随着我国市场经济的发展，农业公众公司数量不断增加，农业会计收益的计量与披露对信息使用者的科学决策、农业产权效率的提高，以及农业活动财富的合理分配都显示出

前所未有的重要性。因此，我认为对农业会计收益计量与披露问题的研究极具学术价值和现实意义。

王乐锦博士的这部著作，以公司制企业为主要研究对象，综合运用规范研究、比较分析等方法，紧紧把握“农业会计收益计量与信息披露模式的选择及构建”这一主题进行系统研究，其特色在于：（1）在梳理经济学家和会计学家有关收益理论研究的基础上，结合农业活动的特点，对农业会计收益进行了科学界定；（2）对农业会计收益计量与信息披露的国际、国内会计标准进行了卓有成效的分析评价，并对农业会计收益计量与信息披露的国内外现状、生物资产增值信息计量与披露的内在逻辑性进行了深度研究；（3）探索性地设计了既体现国际会计协调与趋同的要求，又适应于我国会计环境变化下的农业收益计量和收益信息披露模式的相应改变，如生物资产价值计量、农业活动成本流转程序与收益确定、农业会计收益信息披露等。值得肯定的是，该书的许多内容已发表在《会计研究》等权威期刊上，并产生了较好的社会反响。

从主要方面考察，王乐锦博士的著作主要创新点在于：第一，将收入费用观易于操作的特点和资产负债观追求收益真实性的优点相融合，提出了复合收益观的概念，以资产负债观作为收益范围的确定理念，以收入费用观所倡导的收入费用配比方法作为收益的计算依据。复合收益观很好地处理了会计收益的真实性和可操作性之间的矛盾，并在原理上予以科学的解释。第二，对生物资产进行了重新分类。以往的生物资产分类要么按生

产目的分为消耗性生物资产、生产性生物资产和公益性生物资产，要么按成熟程度分为成熟生物资产和未成熟生物资产。王乐锦博士并没有受旧有框架的束缚，她首先将生物资产按生命周期分为短期生物资产和长期生物资产两大类，然后进一步将这两类生物资产分为生产性生物资产和消耗性生物资产。这种分类不仅为生物资产计量属性的选择提供了合理的基础，而且也有助于为信息使用者提供高质量的信息。第三，作者在对生物资产科学分类的基础上，提出生物资产应采用公允价值与历史成本复合计量模式。作者认为生物资产增值的实质是农业公司正常经营活动所取得的成果，对其计量与披露是会计信息质量的要求，因而采用公允价值计量生物资产便具有客观必然性，然而从生物资产增值信息的有用性看，短期生物资产增值信息远不如长期生物资产增值信息，所以从节约会计处理成本出发，不必对短期生物资产增值进行计量与披露，即不采用公允价值计量短期生物资产。这样，就有了对长期生产性生物资产和长期消耗性生物资产以公允价值计量的模式。第四，分别就经营长期生产性生物资产和经营长期消耗性生物资产的不同农业活动，设计了一套公允价值计量基础下的农业活动成本流转程序和农业会计收益确定模式。不过，由于受上市公司数据资料时间跨度与样本数量等因素的限制，故在此基础上所作结论尚有待进一步验证，当然，瑕不掩瑜，这一点并不影响该书的学术价值。

纵观全书，我认为，这部书紧紧围绕主题，对农业会计收益计量与信息披露进行了深入而系统的研究，其

主题鲜明、结构严谨、体系完整、引证翔实、论证充分，并具有较为突出的求实创新力度。作者所作研究结论具有一定指导性意义，在理论研究上具有重要学术价值。我相信在这部书公开出版之后，对于农业会计理论的发展和农业（生物资产）会计标准的完善，以及对农业会计实践都将会产生积极的作用。



2010 年 5 月

内 容 摘 要

科学合理的会计计量不仅有利于企业产权的保护，而且对企业产权效率的提高具有重要意义。在市场经济环境下，收益的会计计量在某种程度上比资产的会计计量更为重要，甚至可以看作是会计计量的核心。

农业活动的最主要生产资料是生物资产，而生物资产的主要特征在于具有生物转化功能，这种生物转化功能使生物资产的价值不断发生变化，从而导致农业活动会计收益计量及信息披露面临诸多困难。生物资产多样性的存在，使这种计量和披露变得异常艰难。再加上各国农业基本以家庭为经营单位、公众公司数量极少，使得农业活动会计收益计量及信息披露的理论和实务研究长期不被学术界、实务界和准则制定机构所关注。只是近十几年来，随着农业公众公司数量的增加，与农业活动会计收益计量及信息披露相关的理论研究才有所增加。但已有的研究成果基本集中于农业会计准则制定、生物资产计量属性选择及林木资产核算等方面，专门针对农业活动会计收益计量及信息披露的研究成果极为罕见。而在实务和准则制定界，尽管已有《国际会计准则第41号——农业》以及我国《企业会计准则第5号——生物资产》等的发布实施，但这些准则也基本局限在对生物资产的计量和披露方面，没有触及农业活动会计收益的计量和披露。因此，本书选择农业活动会计收益计量及信息披露模式作为研究主题，既可

丰富会计理论研究，又能为农业活动会计收益标准制定和相关会计实务操作提供有价值的参考。

本书以公司制企业为主要研究对象，综合运用规范研究、比较分析和实证分析等研究方法，着重研究农业活动会计收益计量方法及信息披露模式的选择与构建。主要内容和结论如下：

1. 农业活动会计收益计量及信息披露重要概念的辨析

长期以来，经济学家和会计学家对收益内涵的解释有所不同。经济学家认为，收益的本质是企业财富的增加。而会计学家却基于收益范围界定的不同，形成了两种收益观，即：当期经营收益观和总括收益观。近年来，总括收益观逐渐得到了会计界的认可，并在会计实务中占据了主导地位。关于会计收益的可操作性定义，国际会计准则委员会的界定最具代表性。它认为，收益是指“会计期间内经济利益的增加”，“但不包括与权益参与者出资有关的权益增加”。本书的主要观点是，收益源于企业的生产经营，是企业的经营成果而不单单是交易的结果，这是收益的一个重要特质。

会计收益的计量模式有二，即收入费用观和资产负债观。前者通过收入与费用的直接配比计量企业收益，后者则基于资产和负债的变动来计量企业收益。本书认为，农业活动会计收益计量属于衍生性计量，其计量结果无法直接取得，而必须依赖于农业活动收入和与此相关的农业活动费用的计量；并且强调生物资产在初始确认和后续确认时所形成的增值不应属于利得，而属于收入。

2. 农业活动会计收益计量及信息披露的国际、国内会计标准分析评价

通过分析和评价国际、国内农业会计标准可以看出：在国际上，除了美国和加拿大外，其他大部分国家都采用公允价值对生物资产进行计量，这意味着生物资产增值作为农业活动会计收益

的组成部分是一个世界潮流。在我国,长期以来对生物资产的计量一直采用的是历史成本计量属性,尽管2006年发布的生物资产准则引入了公允价值计量属性,但同时规定了非常苛刻的运用条件。这表明我国准则制定机构并不想大面积地运用公允价值计量生物资产。在以历史成本计量生物资产的情况下,农业活动会计收益主要包括那些通过交易实现的农产品以及生物资产的收益额,而未实现交易的农产品以及生物资产的增值只能被排斥在收益之外。

3. 农业活动会计收益计量及信息披露的国际、国内现状及其应有的逻辑

通过对国内外涉农上市公司2007年和2008年财务会计报告的分析发现:国外和国内上市公司都存在着信息披露不充分、不规范等问题。针对这种状况,本书认为,生物资产增值既是客观存在的经济事实,也是农业公司正常经营活动所取得的成果,因而在会计系统中进行生物资产增值的计量及信息披露,是保证会计信息质量的必然要求。

4. 农业活动会计收益计量及信息披露的具体模式探索和设计

既符合国际会计趋同总体要求,又适合我国特有会计环境的农业活动会计收益计量方法及信息披露模式,具体包括以下三个方面:

(1) 生物资产价值计量模式

生物资产价值计量是农业活动会计收益计量的关键。从价值变动信息披露的有用性看,生长周期不足一年的生物资产价值变动信息的披露意义不大,出于节约会计操作成本的考虑,不必采用公允价值对这类生物资产进行计量。而生长周期超过一年的生物资产的价值变动具有较高的信息含量,应主要采用公允价值进行计量。本书分别以用材林、肉牛和奶牛、果树为例构建了不同类别生物资产的价值计量模式。

(2) 农业活动的成本流转程序及收益确定模式

农业活动的特殊性在一定程度上对农业活动的成本流转程序、收益确定及其核算产生重要影响。为了使研究成果具有对实务的指导性，本书结合不同农业活动，分别以林木资产、育肥牛资产、果树资产、奶牛资产为例构建了经营不同类别生物资产农业活动的成本流转及收益确定模式。

(3) 农业活动会计收益信息的披露模式

本书认为，我国农业活动会计收益披露应包括表内披露和表外披露，其中表内披露主要涉及资产负债表和利润表两张主表。为了“如实反映”，在资产负债表中应增设“短期生物资产”、“长期生产性生物资产”、“长期消耗性生物资产”等项目，以反映农业上市公司各类生物资产的持有金额。在利润表中增设“农业活动收入”、“农业活动成本”和“农业活动价值变动收益”等项目，以揭示农业活动利润的构成。表外披露应主要包括农业活动类别及生物资产分类、生物资产增减变动、企业采用的农业会计政策与会计估计、农业活动经营风险及其管理措施、与农业相关的政府补助等信息。

本书最后指出，生物资产增值计量及信息披露的难点是公允价值的正确运用，而要增强生物资产增值信息的可验证性，需要政府、企业、中介机构、信息使用者共同行动。

Abstract

Scientific and reasonable accounting measurement is very significant to the improvement of the efficiency of enterprise property rights. In the market-economy environment, the accounting measurement of income is more important than that of assets to some extent, even can be seen as the core of accounting measurement.

The main productive material during agricultural activities is biology assets whose main feature is the function of biology transformation. The complexity of the biology transformation process in agricultural activities leads to various difficulties about its accounting income measurement and information disclosure. And in the main, the operating units of agriculture activities are household-based, and there are few public companies. As a result, academic circles, practice circles and standard-setting institutions have paid low attention to the theory and the practice on the accounting income measurement and information disclosure of agricultural activities for a long time. Only in recent several decades, with the increasing of the number of the agricultural public companies, the related research on the accounting income measurement and information disclosure of agricultural activity has been increasing. However, the existing research results almost focus on setting the agricultural accounting principals, choosing measurement at-

tribute of biological assets and calculating forest assets. There are few special research results on the accounting income measurement and information disclosure of agricultural activities. In this dissertation, the author chooses the accounting income measurement and information disclosure model of agricultural activities as the main research theme. It can not only enrich accounting theory researches, but also supply some valuable reference on setting principles of accounting income of agricultural activities and relative accounting practice operating.

The main purpose of this dissertation is to analyze the accounting income measurement methods and the information disclosure models of agricultural activity of corporate enterprises, by using empirical analysis, normative research and comparative analysis. The main contents and findings are presented as follows:

1. Discriminate important concepts of the accounting income measurement and information disclosure of agricultural activities. During a long period, economic scholars and accounting scholars have different opinions on the explanation of income. Economic scholars considered that the nature of income was the increasing of company's wealth. While accounting scholars took shape into two opinions which were based on the different definition of income: Current operating income perspective and all-inclusive perspective of income. In recent years, all-inclusive perspective of income has been gradually accepted by accounting profession, and it has dominated in accounting practice. In terms of available definition of accounting income, IASB gives the most typical one. It states that income means the increasing of economic interests

during the accounting period, excluding the increased equity related to the assets which are invested by the equity participants. The main idea of the dissertation is that income derives from the company's operation and production, and it is the operating result rather than just the trade result. And this is an important feature of income.

There are two measurement models for accounting income, the Revenue-Expense perspective and the Asset-Liability perspective. The former measures enterprises' income by matching revenue and expense, while the latter measures income basing on the changes of assets and liabilities. In this book, the measurement of accounting income related to agricultural activities is thought to be a kind of derivative measurement, whose outcome can't be obtained directly, but must rely on the measures of revenues and related expenses from agricultural activities. What's more, the book emphasizes the biological assets' initial value affirms and following appreciation affirms should be recognized as revenues rather than gains.

2. The analysis and comment of international and domestic accounting criterions of income measurement and information disclosure related to agricultural activities. According to the analysis and comment about agricultural accounting criterions, we can get the following opinion: in most of the foreign countries, except America and Canada, biological assets are measured at fair value, and that biological assets appreciation being recognized as a part of accounting income from agricultural activities will be the trend. In China, the biological assets have been measured at their historical cost for a long time. Although the new accounting principle about biological assets, published in 2006, lists

fair value as measure attribute, it is still hard to use it due to harsh precondition, which demonstrates that the standard-setting institution is not willing to measure biological assets at fair value widely. When biological assets are measured at historical costs, the accounting incomes related to agricultural activities are mainly composed of revenues obtained from the realization of the trade of agricultural products and biological assets, however, the appreciations not realized can't be accepted.

3. The international and domestic situations of accounting income measurement and information disclosure related to agricultural activities and its logic. By analyzing the financial report of the agriculture-related listed companies in 2007 and 2008 at overseas and domestic level, we found that both the domestic and international companies have the problems that the information disclosed is not adequate and standard. In view of the situation, this book states that the appreciation of biological assets is both the objective economic reality and the positive result of agricultural companies' normal business activities, so to measure the appreciation of biological assets and disclose the information in accounting system is an essential requirement to ensure accounting information's quality.

4. Design and explore the specific model of accounting income measurement and information disclosure related to agricultural activities. About this part, this book puts forward three proposals as follows, which not only according with the overall requirements of international accounting convergence, but also conforming the special accounting environment in our country:

(1) Biological assets value's measurement model. The measurement of biological assets is the key of agricultural activities accounting's income measurement. From the viewpoint of its usefulness, disclosing the value changes information of the biological assets whose growth cycle is less than a year has little meaning. For saving accounting operation cost, we don't have to adopt the fair value to measure those biological assets. However, the value changes of the biological assets whose growth cycle over a year have more information, it should be measured at fair value. Taking timber, beef, dairy cattle, and fruit trees for examples respectively, this book constructs value's measurement models for different types of biological assets.

(2) Agricultural activities' cost cycle procedure and income determination model. To a certain extent, the special nature of agricultural activities will have an important effect on the agricultural activities' cost cycle procedure, income determination and calculation. In order to provide theoretic guidance to practice, this book is based on different agricultural activities, taking the forest assets, fattening cattle, fruit trees assets, and cow for examples respectively, this book constructs the cost cycle procedure and the income recognition model of agricultural activities in operating different types of biological assets.

(3) Accounting income information disclosure model and the logic of availability of agricultural activities. This book proposes that the accounting income disclosure of our country's agricultural activities should include "inside and outside-sheet" disclosure. Inside-sheet disclosure mainly revolves Balance Sheet and Income Report. In order to "reflect accurately" some items, such as "short-term biological

assets”, “long-term productive biological assets”, “long-term consumptive biological assets” and so on, should be added in the Balance Sheet to reflect the number of every type of biological assets which are belonged to agricultural listed companies. The items such as “biological activities revenue”, “biological activities cost” and “biological activities appreciation income” should be added in Income Report to disclose the composition of agricultural activities profit. Outside-sheet disclosure should include the following information, the types of agricultural activities and the classification of biological assets, the increase or decrease of biological assets, the agriculture accounting policies and estimations adopted by enterprises, operation risk and management methods of agricultural activities, the government subsidies related to agriculture.

Finally, this book points out that the difficulty in measuring biological assets’ appreciation and disclosing the information is how to use fair value correctly. And in order to enhance the verifiability of biological assets’ appreciation information, the government, companies, intermediary agencies and information users must act together.