

# 企业会计准则 ——或有事项

中华人民共和国财政部制定



中国财政经济出版社

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# 财 政 部 文 件

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## 关于印发《企业会计准则 ——或有事项》的通知

国务院各部、委，各省、自治区、直辖市、计划单列市财政厅（局），新疆生产建设兵团：

为适应社会主义市场经济发展，规范企业或有事项的会计核算及相关信息的披露，提高会计信息质量，我们制定了《企业会计准则——或有事项》。现印发给你们，请布置所属企业从2000年7月1日起执行。执行过程中有何问题，请及时函告我部。

附件：1. 企业会计准则——或有事项

2. 《企业会计准则——或有事项》指南

二〇〇〇年四月二十七日

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# 第一部分

企业会计准则——或有事项



# 企业会计准则——或有事项

## 引 言

1. 本准则规范或有事项的会计核算及相关信息的披露。
2. 本准则不涉及债务重组、建造合同、所得税、保险合同、终止营业、租赁、企业重组、环境污染整治等项目引起并由其他会计准则规范的或有事项。

## 定 义

3. 本准则使用的下列术语，其定义为：
  - (1) 或有事项，指过去的交易或事项形成的一种状况，其结果须通过未来不确定事项的发生或不发生予以证实。
  - (2) 负债，指过去的交易或事项形成的现时义务，履行该义务预期会导致经济利益流出企业。
  - (3) 资产，指过去的交易或事项形成并由企业拥有或者控制的资源，该资源预期会给企业带来经济利益。
  - (4) 或有负债，指过去的交易或事项形成的潜在义务，其存在须通过未来不确定事项的发生或不发生予以证实；或过去的交易或事项形成的现时义务，履行该义务不是很可能导致经济利益流出企业或该义务的金额不能可靠地计量。
  - (5) 或有资产，指过去的交易或事项形成的潜在资产，其存



在须通过未来不确定事项的发生或不发生予以证实。

### **或有事项的确认和计量**

4. 如果与或有事项相关的义务同时符合以下条件，企业应将其确认为负债：

- (1) 该义务是企业承担的现时义务；
- (2) 该义务的履行很可能导致经济利益流出企业；
- (3) 该义务的金额能够可靠地计量。

5. 按本准则第4条确认的负债，其金额应是清偿该负债所需支出的最佳估计数。如果所需支出存在一个金额范围，则最佳估计数应按该范围的上、下限金额的平均数确定；如果所需支出不存在一个金额范围，则最佳估计数应按如下方法确定：

(1) 或有事项涉及单个项目时，最佳估计数按最可能发生金额确定；

(2) 或有事项涉及多个项目时，最佳估计数按各种可能发生额及其发生概率计算确定。

6. 如果清偿按本准则第4条确认的负债所需支出全部或部分预期由第三方或其他方补偿，则补偿金额只能在基本确定能收到时，作为资产单独确认。确认的补偿金额不应超过所确认负债的账面价值。

### **或有事项的披露**

7. 企业不应确认或有负债和或有资产。

8. 按本准则第4条确认的负债，应在资产负债表中单列项目反映，并在会计报表附注中作相应披露；与所确认负债有关的费用或支出应在扣除确认的补偿金额后，在利润表中反映。

9. 企业应在会计报表附注中按本准则第10条披露如下或有

负债：

- (1) 已贴现商业承兑汇票形成的或有负债；
- (2) 未决诉讼、仲裁形成的或有负债；
- (3) 为其他单位提供债务担保形成的或有负债；
- (4) 其他或有负债（不包括极小可能导致经济利益流出企业的或有负债）。

10. 对于应予披露的或有负债，企业应分类披露如下内容：

- (1) 或有负债形成的原因；
- (2) 或有负债预计产生的财务影响（如无法预计，应说明理由）；
- (3) 获得补偿的可能性。

11. 或有资产一般不应在会计报表附注中披露。但或有资产很可能会给企业带来经济利益时，则应在会计报表附注中披露其形成的原因；如果能够预计其产生的财务影响，还应作相应披露。

12. 在涉及未决诉讼、仲裁的情况下，如果按本准则第 10 条披露全部或部分信息预期会对企业造成重大不利影响，则企业无需披露这些信息，但应披露该未决诉讼、仲裁的形成原因。

## 附 则

13. 本准则由财政部负责解释。

14. 本准则自 2000 年 7 月 1 日起施行。



## 第 二 部 分

Accounting Standard  
for Business Enterprises:

**Contingencies**



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## **The People's Republic of China**

### **Accounting Standard for Business Enterprises:**

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**The People's Republic of China**  
**Accounting Standard for Business Enterprises:**

**Contingencies**

**Introduction**

1. This Standard prescribes the accounting treatment for contingencies and the disclosure of relevant information.
2. This Standard does not deal with contingencies arising from debt restructuring, construction contract, income tax, insurance contract, discontinuing operation, lease, restructuring and the clean - up of environmental contamination, etc. which are prescribed by other accounting standards.

**Definitions**

3. The following terms are used in this Standard with the meanings specified:

A **contingency** is a condition that arises from past transactions or events, the outcome of which will be confirmed only by the occurrence or non - occurrence of uncertain future events.

A **liability** is a present obligation arising from past transactions or events, the settlement of which is expected to result in an

outflow of economic benefits from the enterprise.

An **asset** is a resource owned or controlled by the enterprise as a result of past transactions or events and from which future economic benefits are expected to flow to the enterprise.

A **contingent liability** is a possible obligation that arises from past transactions or events and whose existence will be confirmed only by the occurrence or non – occurrence of uncertain future events; or is a present obligation that arises from past transactions or event but is not recognised because it is not probable that an outflow of economic benefits from the enterprise will be required to settle the obligation or the amount of the obligation cannot be measured reliably.

A **contingent asset** is a possible asset that arises from past transactions or events and whose existence will be confirmed only by the occurrence or non – occurrence of uncertain future events.

### **Recognition and Measurement of Contingencies**

4. An enterprise should recognise the related obligation of a contingency as a liability when the obligation fulfils the following conditions:
  - (a) the obligation is a present obligation of the enterprise;
  - (b) it is probable that an outflow of economic benefits from the enterprise will be required to settle the obligation; and
  - (c) a reliable estimate can be made of the amount of the obligation.
5. The amount of a liability that is recognised in accordance with paragraph 4 of this Standard should be the best estimate of the



expenditure required to settle the liability. Where there is a range of expenditure required to settle the liability, the best estimate should be determined according to the average of the lower and upper limit of the range. Where there is no a range of expenditure required to settle the liability, the best estimate should be determined in accordance with the following methods:

- (a) where the contingency involves a single item, the best estimate should be determined according to the most likely outcome;
- (b) where the contingency involves several items, the best estimate should be determined by weighting all possible outcome by their associated probabilities.

6. Where some or all of the expenditure required to settle a liability that is recognised in accordance with paragraph 4 of this Standard is expected to be reimbursed by third party or other party, the reimbursement should be separately recognised as an asset when, and only when, it is virtually certain that the reimbursement will be received. The amount recognised for the reimbursement should not exceed the carrying amount of the liability recognised.

### **Disclosure of Contingencies**

7. An enterprise should not recognise a contingent liability and a contingent asset.
8. The liability that is recognised in accordance with paragraph 4 of this Standard should be separately presented in the balance sheet, and disclosed in the notes to the accounting statements accordingly. The expense or expenditure relating to the liability