

会计审计博士文库

KUAIJISHENJIBOSHIWENKU

資產計量論

● 吴艳鹏 著



中国财政经济出版社

《会计审计博士文库》编委会

主 编：葛家澍

副主编：文 硕 汤云为 杨 健

**Series of Doctoral Dissertations
on Accounting and Auditing**

China Financial & Economic

Publishing House

Beijing, 1991

会计审计博士文库

主 编：葛家澍

副主编：文 硕 汤云为 杨 健

*

中国财政经济出版社出版

新华书店北京发行所发行

用友研究所排版中心照排

化工出版社印刷厂印刷

*

787×1092 毫米 32 开 37 印张 788.4 千字

1991 年 6 月第 1 版 1991 年 6 月北京第 1 次印刷

印数：1-3000 册 定价：18.00 元（全套 5 册）

ISBN7-5005-1336-9 / F · 1259

总 序

自 从我国建立学位制度以来，已经培养出一批经济学（会计学，含审计学）博士。这在我国的教育史和会计史上，称得上是一个前所未有的创举。新中国的会计学博士如同其他各门学科的博士一样，具有系统、坚实的理论基础和广博的专业知识。他们在攻读博士学位期间，由于导师的指引和同行专家的帮助，特别是由于本人的刻苦钻研，在通向现代会计科学高峰的不同领域，勇于攀登，锐意进取，如雏鹰之矫健，搏击长空，各自攫取了可喜的成果。这集中表现在最后撰写的博士学位论文上。我国学位条例对博士学位论文的要求是比较高的，它必须具有创造性的见解。创造性与继承性的统一，代表了博士论文的鲜明特点。从现已通过的会计学博士论文看，作者对于所研究的课题，大多能充分了解国内外的最新进展和最新成果，在此基础上再有所前进和突破。会计学博士通过其论文，不同程度地展现了严谨的治学态度和探索科学真理的勇气与才华。可以毫不夸大地说，他们对比国外培养的会计学博士并无逊色。现在已经证明，今后将继续证明：中国的会计学博士将逐步形成在会计审计科研大军中一支生气勃勃的年轻“国家队”^①，必能在今后我国的会计审计理论建设中起骨干作用。

考虑到我国会计学博士论文甚少公开介绍，他们的研究

① 在科学攻关中起“国家队”的作用，是我国建立学位制度之初，党和国家对中国自己培养的博士们的殷切期望。

成果尚鲜为人知，用友现代会计审计研究所决定编辑出版《会计审计博士文库》。凡过去和今后已通过答辩并获得了会计学博士学位的学位论文（包括在国外取得学位的中国会计审计学者的博士论文），除已公开出版者外，只要作者同意，都可列入本丛书，分期分批尽快予以出版。作为一个民间研究机构，用友现代会计审计研究所旨在支持、鼓励我国攻读博士学位的青年会计审计学者，推动社会主义科学事业发展而制定的这项长期出版计划，是难能可贵的，也是很有意义的。出版会计学的博士论文，首先为了公开我国会计学博士的主要研究成果，请广大的会计审计理论工作者加以评论，以期得到国内外会计和审计界同行的帮助；其次为了促使我国的会计学博士们不满足于已取得的成就，在学术上继续探索，不断追求。我衷心期望本丛书的作者们要为建立具有中国特色的会计和审计理论与方法和跻身于世界会计审计学术之林而走在前列，做出贡献，无愧于会计学的最高学位——“博士”这一光荣称号！

中国会计学会副会长
用友研究所名誉所长

葛家澍

1990年12月

前 言

人类自从告别了茹毛饮血、刀耕火种的时代，在生产力发展上经历了若干次的跳跃。马克思曾经指出：“各种经济时代的区别，不在于生产什么，而在于怎样生产，用什么劳动资料进行生产。”^① 在一个经济社会中，生产资料是生产经营所赖以进行的重要条件。从会计的角度来说，生产经营中所运用的这些生产资料是资产的重要内容，其在技术上的先进性是衡量人们控制自然、改造自然能力的标志，也是社会经济发展水平的标志。

资产，是会计对象的重要组成部分，是会计的基本要素之一。通过会计反映资产的真实状况，确保资产的完整，促进资产的有效使用，提高资产的经营效益，是会计所应承担的重要使命。

资产计量历来是会计的重大问题，也是会计计量的重要内容。怎样实施资产计量，不仅要影响到资产计量反映的结果，而且还将不可避免地要影响到会计计量的机制和格局。

资产计量的内容，随着社会经济的发展和资产业务的扩展而逐渐丰富；资产计量的过程和结果，随着客观经济环境的变化和资产计量要求的提高而逐渐完善；资产计量的实施，受制于对资产信息的需求、提供资产信息所需花费的代价以及资产计量技术所能达到的程度；而资产计量的技

^① 《马克思恩格斯全集》第23卷，人民出版社1972年版，第204页。

术，则随着资产计量理论的深入和资产计量实务的发展以及资产计量要求的提高而逐渐改善、发展和提高。

众所周知，我国现行资产计量采用原始成本资产计量制度，几十年来，在我国企业资产计量中，这一计量制度充分发挥了它应有的作用。但是，在物价变动条件下，人们发现原始成本资产计量制度的某些不足之处。在这种情况下，产生了在企业资产计量中研究和实施物价变动会计的建议，提出了象重置成本会计这类处理资产计量问题的新的主张。这些新的资产计量制度的提出，丰富了资产计量的理论和方法，在物价变动条件下，有助于提高资产计量信息的有用性。然而，也必须看到，将这种新的资产计量制度作为一种日常的资产计量制度贯彻实施，会遇到诸多障碍，难以达到预期的效果。

建国 40 年来，我国企业会计工作得到了较大的发展，但从总体水平来看，会计工作的基础仍然是比较薄弱的，具体到目前我国企业资产计量方面，有三个方面的问题亟待解决。一是资产计量的真实性还未达到应有的要求；二是资产经管责任履行情况差，解释不清有关资产的来龙去脉及帐实不一的原因；三是在物价变动条件下如何有效地实施资产计量，缺乏合理有效的措施。而这些问题的存在，根本之处在于对资产实质、资产确认标准的模糊认识，在于没有真正遵循原始成本资产计量制度的内在要求实施有效的资产计量工作。

面对这种情况，一个重要的课题摆在我们的面前：在企业资产计量中，是全盘否定现有的原始成本资产计量制度另起炉灶呢？还是仔细分析研究原始成本资产计量制度的合理性和有效性，认识它在物价变动条件下的不足之处，并在这

—基础上予以完善和提高呢？如果这样做的结果，能够有效地解决企业资产计量所遇到的各种问题，我们是否应该坚定不移地将原始成本资产计量制度的实际运用继续下去呢？进一步说，我们是否应该消除这样一种观点，即传统的是不适用的？我们是否应该本着科学的态度重新对资产计量所赖以运用的原始成本计量制度的价值加以认识呢？

综观世界各国，原始成本仍是企业会计实务的主流，是实施企业资产计量的主要基础。为什么原始成本资产计量制度历经几百年不衰而具有强盛的生命力呢？其根本所在，决定于原始成本资产计量制度所隐含的内在哲理及其合理性。因此，从目前我国企业资产计量的现状来看，当务之急不在于打破或者否定原始成本资产计量制度；而在于必须对资产和企业资产计量所赖以运用的原始成本资产计量制度有一个深刻的认识，只有在深刻认识的基础上，才有可能作出科学的抉择。

本书的宗旨在于，着重以全民所有制企业为对象，系统地论述资产计量的基本理论，诸如资产计量的基本目的、资产计量的质量要求、资产的实质与确认以及资产计量的若干基础理论，充分揭示原始成本计量制度这一为我们所耳熟能详事物内部隐含的深刻哲理，认识原始成本资产计量制度在物价变动条件下的某些不足之处，根据我国国情和资产计量客观规律来探求解决企业资产计量问题的有效方式和途径。

这一研究，坚定了我们的信念，那就是：原始成本资产计量制度是能够胜任我国企业的资产计量的，能够解决企业资产计量问题，原始成本在企业资产计量中的主流作用不容否定。在某些情况下，对于原始成本资产计量制度力所未及的方面，可以采用完善和改进的方式，即根据物价变动的实

际情况，合理解决资产重置问题，从帐外补充反映企业资产情况，以及根据需要与可能，在企业资产计量中，以原始成本为主流，多种计量属性并存择优，从而提高其实际运用的效果，而对这些问题的有效解决，则可望将资产计量理论提高到一个新的水平，将我国企业资产计量实务推进到一个新的高度。

吴艳鹏

1990年12月

Foreword

Since the academic degree system was established in China, a considerable number of doctors of economics (majoring in accounting, including auditing) have been trained. This deserves to be called a pioneering undertaking in the history of education and accounting in China. Based systematically and firmly on the accounting theory, these doctors of New China, like those in other fields, have been credited with broad and profound knowledge on this subject. Because of the help from their advisors and other experts in this field and, especially, due to their own diligent studies, they are advancing boldly and progressively along different ways towards the same ultimate goal of modern accounting science, just like young eagles fluttering and soaring vigorously in the vast sky. While they strive for their doctoral degree, they have made gratifying research achievements, the cream of which is reflected in their doctoral dissertations. According to the strict requirements set by the academic degree regulations of our country, a doctoral dissertation must embody innovative viewpoints

and be distinctively characterized by the unity of creativeness and inheritance. Approved doctoral dissertations on accounting are indicative of the fact that most of the authors have a thorough understanding of the latest developments and achievements in the field of accounting, both home and abroad, and, with this as a basis, have made further advances and breakthroughs. It is also testified that these authors have, to a certain extent, expressed their conscientious attitudes towards their studies and their courage and talents in seeking the truth in science. It is without any exaggeration to claim that these doctors of accounting are by no means inferior to those trained in other countries. It has been and will be repeatedly proved that China's doctors of accounting will gradually form a vigorous and vital young "national team"^① in the large contingent of researchers of accounting and auditing, and will undoubtedly become a mainstay in the construction of accounting and auditing theory.

Seeing that few of these doctoral dissertations on accounting have been introduced publically, and that their research achievements have hardly been made known to the public, Yong-You Institute of Accounting and Auditing Research has decided to edit and publish "Series of Doctoral Dissertations on Accounting and Auditing". With the au-

① It is the ardent expectation of the Party and the State for domestically trained doctors, shortly after the establishment of the academic degree system, that they would play the role of "national team" in scientific research.

thors' permission, doctoral dissertations of those who have or will have succeeded in the defence of their doctoral dissertations and obtained doctoral degree, including those Chinese scholars of accounting and auditing who have received doctoral degree in foreign countries, can be arranged in the Series and published in batches as soon as possible, unless they have already been published somewhere else. It is praiseworthy and significant for Yong-You Institute of Accounting and Auditing Research, as a non-government institute, to make this long-term publication project, aiming at giving assistance and impetus to China's young scholars of accounting and auditing who are striving for their doctoral degree. This publication project has two purposes. First, it is supposed to make the main achievements of these doctors of accounting and auditing open to the criticism of accounting and auditing theorists, with the expectation of receiving constructive suggestions for further improvements from other researchers, both at home and abroad, in the field of accounting and auditing. Second, it is intended to impel the doctors of accounting in China not to be complacent with their present achievements, but to continue their academic pursuits and explorations. It is my cordial hope that the authors of the Series make pioneering contributions to the development of the accounting and auditing theory and practice applicable to the unique political and economic environment of China and the establishment of its deserved academic status in the field of accounting and auditing in the

whole world. If so, they will have no qualms about the title of Doctor, which is the highest academic degree of accounting!

Ge, Jia-shu

Vice President, Accounting Society of China

Honorary Director, Yong-You Institute

December, 1990

PREFACE

Immense changes, especially in the economic environment, have taken place in China. This in turn brings about a great influence upon the accounting theory and practice in China. The same is true of assets measurement. It becomes apparent that a clear and comprehensive insight might be warranted for the accounting community regarding assets measurement in China's enterprises, especially those enterprises with the ownership by the whole people.

It is particularly worth noting that there is no such up-to-date layout existing to portray the environment, objectives, quality requirements, the fundamentals, systems of assets measurement; the replacement of assets, and enriching and perfecting of the current assets measurement systems, and so on.

This book, "The Philosophy of Assets Measurement", which is for the great part based on my Ph.D thesis I wrote in 1989 at Shanghai University of Finance and Economics, came as a result of this existing urgent need.

This book is a detailed and comprehensive discussion of the area of assets measurement of Chinese business that has never before been thoroughly examined. The layout of this book dealing with existing assets measurement conditions in

China is as follows:

Chapter 1, The Basic Objectives of Assets Measurement.

Chapter 2, The Quality Requirements of Assets Measurement.

Chapter 3, The Essence and Recognition of the Business Assets.

Chapter 4, The Setting up and Selection of Assets Measurement Systems.

Chapter 5, Assets Replacement Problems under the Historical Cost System of Assets Measurement.

Chapter 6, Enriching and Perfecting the Historical Cost Systems of Assets Measurement.

Chapter 7, The Positive Analysis for the Business Assets Measurement.

Chapter 1 deals with the status of assets measurement within the accounting measurement, and the objectives of assets measurement. Chapter 2 puts forward the important topic which is being confronted with the assets measurement in Chinese enterprises, and the quality requirements of assets measurement.

In Chapter 3, it is an important prerequisite for effective measurement of assets to reconsider the essence of assets and to make the recognition criteria clear and definite. To reveal the essence of assets is on the basis of the analyses of the concepts that assets should be regarded as "property" or "funds", "the use of funds" and "proprietorship" to assets.

Based on these analyses, new definition will be given to assets, which will reveal the fundamental peculiarities of assets and put forward scientific and rational new criteria for assets recognition, and by which the related problems in assets recognition of Chinese enterprises are to be solved.

Chapter 4 involves the fundamentals of assets measurement, the inherent ideas underlying the setting up and selection of assets measurement, the philosophy and rationality of the historical cost systems of assets measurement.

Chapter 5 puts forward the general understanding about the assets replacement problems, especially the problems existing under the price changing conditions, and the tactics to solve these assets replacement problems under the historical cost system of assets measurement.

Chapter 6 relates the basic system of assets measurement of Chinese enterprises, i.e. taking historical cost measurement as the key link, developing a diversified attributes to be measured, choosing and following what is the most suitable, at the same time, to report the business assets outside the account under the price changing conditions.

Chapter 7 includes two sections. Section one is related to some specific and practical issues in business assets measurement. Section two discusses the related questions of the valuation of assets owned by the State.

In sum, I wish this book represent a valuable insight and a preferable guide for business assets measurement in China.

And also it is my hope that the contents including in this book might be of considerable benefit to the development of the theory of assets measurement in the international accounting community.

Yanpeng Wu, Ph.D, CPA

Research Fellow of Accounting

Associate Chairman of Department of Accounting

Southwestern University of Finance and Economics

Sparetime Researcher of Yong-You Institute