



企业会计准则 ——债务重组

中华人民共和国财政部制定

中国财政经济出版社



企业会计准则——债务重组

中华人民共和国财政部 制定

C17149/23

中央财经大学图书馆藏书章

登录号 467670

分类号 F275/572

中国财政经济出版社

图书在版编目 (CIP) 数据

企业会计准则——债务重组/中华人民共和国财政部制定.
—北京: 中国财政经济出版社, 1998.8

ISBN 7-5005-3935-5

I. 企… II. 中… III. 企业—会计—工作条例
IV. F275

中国版本图书馆 CIP 数据核字 (98) 第 22388 号

中国财政经济出版社出版

URL: <http://www.cfeph.com>

e-mail: cfeph@drc.go.cn.net

(版权所有 翻印必究)

社址: 北京东城大佛寺东街 8 号 邮政编码: 100010

发行处电话: 64033095 财经书店电话: 64033436

北京新丰印刷厂印刷

850×1168 毫米 32 开 2.75 印张 63 000 字

1998 年 8 月第 1 版 1998 年 11 月北京第 4 次印刷

印数: 70 021—100 030 定价: 9.00 元

ISBN 7-5005-3935-5/F·3591

(图书出现印装问题, 本社负责调换)

财政部文件

财会字〔1998〕24号

关于印发《企业会计准则——债务重组》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，规范企业债务重组的会计核算和信息披露，提高会计信息质量，我们制定了《企业会计准则——债务重组》。现印发给你们，请布置所属企业从1999年1月1日起执行，如执行中有何问题，请及时函告我部。

- 附件：1.《企业会计准则——债务重组》
2.《企业会计准则——债务重组》指南

一九九八年六月十二日

目 录

第一部分	企业会计准则——债务重组	(1)
第二部分	Accounting Standard for Business Enterprises: Debt Restructuring	(7)
第三部分	《企业会计准则——债务重组》指南	(17)
第四部分	《企业会计准则——债务重组》讲解	(49)
第五部分	债务重组准则国际比较	(71)

第一部分

企业会计准则——债务重组

企业会计准则——债务重组

引 言

1. 本准则规范企业债务重组的会计核算和相关信息的披露。
2. 债务重组会计核算的主要问题是确认和计量债务重组形成的损益。

定 义

3. 本准则使用的下列术语，其定义为：

(1) 债务重组，指在债务人发生财务困难的情况下，债权人按照其与债务人达成的协议或法院的裁定作出让步的事项。

(2) 公允价值，指在公平交易中，熟悉情况的交易双方，自愿进行资产交换或债务清偿的金额。

(3) 或有支出，指依未来某种事项出现而发生的支出。未来事项的出现具有不确定性。

(4) 或有收益，指依未来某种事项出现而发生的收益。未来事项的出现具有不确定性。

债务重组方式

4. 债务重组的方式包括：

(1) 以资产清偿债务；

(2) 债务转为资本；

(3) 修改不包括上述(1)和(2)两种方式在内的债务条

件，如减少债务本金、减少债务利息等（以下简称“修改其他债务条件”）；

（4）以上三种方式的组合。

债务人的会计处理

5. 以现金清偿某项债务的，债务人应将重组债务的帐面价值与支付的现金之间的差额作为债务重组收益，计入当期损益。

6. 以非现金资产清偿某项债务的，债务人应将重组债务的帐面价值与转让的非现金资产的公允价值之间的差额作为债务重组收益，计入当期损益；转让的非现金资产的公允价值与其帐面价值之间的差额作为资产转让损益，计入当期损益。

7. 债务转为资本的，应分别以下情况处理：

（1）债务人为股份有限公司时，债务人应将债权人因放弃债权而享有股份的面值总额确认为股本；股份的公允价值总额与股本之间的差额确认为资本公积。重组债务的帐面价值与股份的公允价值总额之间的差额作为债务重组收益，计入当期损益。

（2）债务人为其他企业时，债务人应将债权人因放弃债权而享有的股权份额确认为实收资本；股权的公允价值与实收资本之间的差额确认为资本公积。重组债务的帐面价值与股权的公允价值之间的差额作为债务重组收益，计入当期损益。

8. 以修改其他债务条件进行债务重组的，债务人应将重组债务的帐面价值减记至将来应付金额，减记的金额作为债务重组收益，计入当期损益。

修改后的债务条款中涉及或有支出的，债务人应将或有支出包括在将来应付金额中，以确定债务重组收益。

或有支出实际发生时，应冲减重组后债务的帐面价值。结清债务时，或有支出如未发生，应将该或有支出的原估计金额作为

结清债务当期的债务重组收益，计入当期损益。

9. 以现金、非现金资产、债务转为资本等方式的组合清偿某项债务的，债务人应先以支付的现金、转让的非现金资产的公允价值冲减重组债务的帐面价值，再按第 7 条的规定处理。

10. 以现金、非现金资产、债务转为资本等方式清偿某项债务的一部分，并对该债务的另一部分以修改其他债务条件进行债务重组的，债务人应先以支付的现金、转让的非现金资产的公允价值、债权人享有的股权的公允价值冲减重组债务的帐面价值，再按第 8 条的规定处理。

债权人的会计处理

11. 以现金清偿某项债务的，债权人应将重组债权的帐面余额与收到的现金之间的差额分别以下情况处理：

(1) 已对债权计提损失准备的，将该差额先冲减损失准备，损失准备不足以冲减的部分再作为债务重组损失，计入当期损益；

(2) 未对债权计提损失准备的，直接将该差额作为债务重组损失，计入当期损益。

12. 以非现金资产清偿某项债务的，债权人应将受让的非现金资产按其公允价值入帐；重组债权的帐面余额与受让的非现金资产的公允价值之间的差额，按第 11 条的规定处理。

13. 债务转为资本的，债权人应将享有的股权的公允价值确认为长期投资；重组债权的帐面余额与股权的公允价值之间的差额，按第 11 条的规定处理。

14. 以修改其他债务条件进行债务重组的，债权人应将债权的帐面余额减记至将来应收金额，减记的金额作为债务重组损失，计入当期损益。

修改后的债务条款中涉及或有收益的，债权人不应将或有收

益包括在将来应收金额中，以确定债务重组损失。或有收益实际发生时，计入当期损益。

15. 以现金、非现金资产、债务转为资本等方式的组合清偿某项债务时，债权人应先以收到的现金、受让的非现金资产的公允价值冲减重组债权的帐面余额，再按第 13 条的规定处理。

16. 以现金、非现金资产、债务转为资本等方式清偿某项债务的一部分，并对该债务的另一部分以修改其他债务条件进行债务重组的，债权人应先以收到的现金、受让的非现金资产的公允价值、享有的股权的公允价值冲减重组债权的帐面余额，再按第 14 条的规定处理。

披 露

17. 债务人应披露如下有关债务重组的信息：

- (1) 债务重组方式；
- (2) 债务重组收益总额；
- (3) 将债务转为资本所导致的股本（实收资本）增加额；
- (4) 或有支出。

18. 债权人应披露如下有关债务重组的信息：

- (1) 债务重组方式；
- (2) 债务重组损失总额；
- (3) 债权转为股权所导致的长期投资增加额及长期投资占债务人股权的比例；
- (4) 或有收益。

附 则

19. 本准则由财政部负责解释。

20. 本准则自 1999 年 1 月 1 日起施行。

第 二 部 分

Accounting Standard for Business Enterprises: **Debt Restructuring**

Accounting Standard for Business Enterprises : Debt Restructuring

Introduction

1. This Standard prescribes the accounting treatment for debt restructuring and the disclosure of relevant information by enterprises.
2. The principal issues in accounting for debt restructuring are how to recognize and measure gains and losses arising from debt restructuring.

Definitions

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

A debt restructuring is an event in which a debtor is in financial difficulty and a creditor grants a concession to the debtor in accordance with a mutual agreement or a judgment by a court.

Fair value is the amount for which an asset could be exchanged or a liability settled between two knowledgeable, willing parties in an arm's length transaction.

Contingent payments are payments which are dependent on the occurrence of specified future events, the occurrence of which is uncertain.

Contingent receipts are receipts which are dependent on the occurrence of specified future events, the occurrence of which is uncertain.

Types of debt restructuring

4. Types of debt restructuring include:

- (a) Satisfaction of a debt by a transfer of assets;
- (b) Conversion of a debt into capital;
- (c) Modification of the terms of a debt, other than by the types as referred to in (a) and (b) above, such as a reduction of the principal of the debt or a reduction of the interest on the debt (hereinafter referred to as “modification of the other terms of a debt”);
- (d) A combination of the three types listed above.

Accounting by debtor

- 5. When a debtor pays cash to settle a debt, the difference between the carrying amount of the debt restructured and the cash paid should be regarded as a gain on debt restructuring and recorded as a profit and loss account item in the current period.
- 6. When a debtor transfers non - cash assets to a creditor in satisfaction of a debt, the difference between the carrying amount of the debt restructured and the fair value of the non - cash assets transferred should be regarded as a gain on debt restructuring and recorded as a profit and loss account item in the current period.

The difference between the fair value of the non - cash assets transferred and their carrying amount should be regarded as a gain or loss on transfer of assets and recorded as a profit and loss account item in the current period.

7. A debt that is converted into capital should be dealt with according to following circumstances:

- (a) When the debtor is a joint stock limited company, the debtor should recognise as share capital the total par value of shares to which the creditor is entitled as a result of the abandonment of his rights to the debt. The difference between the total fair value of the shares issued and the amount recognised as share capital should be recognised as a capital surplus. The difference between the carrying amount of the debt restructured and the total fair value of the shares should be regarded as a gain on debt restructuring and recorded as a profit and loss account item in the current period.
- (b) When the debtor is any other enterprise, the debtor should recognise as paid - up capital the share of the equity interest to which the creditor is entitled as a result of the abandonment of his rights to the debt. The difference between the fair value of the equity interest and the amount recognised as paid - up capital should be recognised as a capital surplus. The difference between the carrying amount of the debt restructured and the fair value of the equity interest should be regarded as a gain on debt restructuring and recorded as a profit and loss account item in the current pe-

riod.

8. When a debt restructuring involves the modification of other terms of a debt, the debtor should reduce the carrying amount of the debt restructured to the amounts payable in the future. The amount of the reduction should be regarded as a gain on debt restructuring and recorded as a profit and loss account item in the current period.

When the modified terms involve contingent payments, the debtor should include the contingent payments in the amounts payable in the future for the purposes of determining the gain on debt restructuring.

Contingent payments which actually occur should reduce the carrying amount of the restructured debt. When the restructured debt is fully settled and the contingent payments do not occur, the amount originally estimated for the contingent payments should be regarded as a gain on debt restructuring in the period in which the restructured debt is fully settled.

9. When a debt is satisfied by a combination of cash payments, non - cash assets and conversion of debt into capital, the debtor should initially reduce the carrying amount of the debt restructured by the cash payments and the fair value of the non - cash assets transferred and then account for the remaining balance of the debt according to the requirements of paragraph 7.
10. When a debt is partially satisfied by cash payments, non - cash assets or conversion of debt into capital and the remaining balance of the debt is restructured by modifying the other terms of the debt, the debtor should initially reduce the carrying amount