

会计审计博士文库



KUAIJISHENJIBOSHIWENKU

論 物價變動會計

● 曲晓辉 著



中国财政经济出版社

論 物價變動會計

● 曲晓辉 著

中国财政经济出版社

**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 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



中财 B0015095

《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

CD330/06

中央财经大学图书馆藏书章

总 号 387040

馆藏 F23/5

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

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

前 言

物价变动作为商品经济的伴随现象，日益引起人们的关注。本世纪初始，许多国家卷入物价变动的浪潮。第二次世界大战以后，西方某些国家出现了持续的通货膨胀。进入 70 年代以来，情况更为严重，一些国家通货膨胀恶化，通货膨胀率达到两位乃至三位数字。我国从 80 年代初起，物价也持续、剧烈变动，出现了较为严重的通货膨胀。

物价变动给资产计价和收益计量带来一系列问题，物价上涨，导致低估资产少计成本和虚计利润，使企业处于目前清算状态；物价下跌，导致高估资产、多摊成本和少计利润，使企业秘密准备得以形成。个别物价变动与一般物价水平变动相互交织，对历史成本会计数据施加着复合的影响，严重地妨碍着财务会计履行其职能。

会计如何对物价变动的严重影响作出反映已成为会计领域 80 年代的重大课题，也是我国现阶段迫切需要解决的问题。对于这个课题，半个多世纪以来，西方国家的会计学家、会计民间组织以及政府有关部门进行了多方位研究和广泛试验，我国近年来也开始了对有关问题的探索。笔者认为，这些研究和试验对深入了解物价变动对会计的影响极有帮助，并为物价变动会计理论框架的形成和物价变动会计方法的发展奠定了坚实的基础。

但是，以往对物价变动会计理论与方法的研究偏重于通货膨胀会计，因而研究热情往往随通货膨胀率的升降而起

伏，使物价变动会计理论的系统化和方法试验的连续性受到影响。我国对物价变动会计的研究，在很长一段时间内是个空白。近年来，随着我国出现的较为严重的物价上涨，物价变动会计的研究已经起步。但迄今为止，从事此项研究的人并不很多，且著述多以介绍、评介为主，结合我国国情进行的研究仍显不足。因此，本书拟系统阐述物价变动会计的理论问题，并以前人的研究成果和中国国情为基础，探索中国式物价变动会计方法。

作者借此机会向本书参考文献的作者谨致谢忱。衷心感谢为本书写作提供资料和建议的各有关单位和人士，论文答辩委员会主任委员及各位委员提出的中肯意见。尤其感谢导师葛家澍教授的辛勤培养和对该书——作者博士学位论文的精心指导。最后，感谢用友研究所文硕所长为本书出版所作的努力。

由于调查本身受到种种限制，加之参考资料匮乏，更因作者学识尚浅，很多观点尚需进一步探讨、验证，一些看法未免肤浅或错谬，恳请会计界前辈、专家、学者和同仁批评指正。

曲晓辉

1990年

Abstract

Changing prices (CP) is a common phenomenon in commerce economy and is also a common economic characteristics all over the world. How to reflect and eliminate effects of CP on accounting is an important topic of the accounting theory and a main aspect in the reform of accounting practice. Nevertheless, up to now, research in this field has been sparse in China. This is not suitable to China's CP and its effects on accounting. Therefore, The dissertation tries to demonstrate the objectivity of accounting for changing prices (ACP) and explore accounting methods for CP according to China's Condition on the basis of the achievements researched by predecessors, as well as suggest the framework of ACP.

There are four parts in this dissertation.

part one, CP and its effects on accounting. In this part the objectivity of CP and its effects on accounting were proved and the necessity and urgency to carry out ACP were showed. The author believes that general causes of CP are the changes of labour productivity, technological progress, money value, supply and demand of commodities and services, competition and monopoly; specific causes of CP are different from country to country. In recent years, China's

CP was relatively severe and showed a transition of inflation from demand—drawtype to cost—push—forward type. The former was mainly the results of investment inflation and consumption fund inflation while the latter mainly resulted from the adjustment of social economy in structure. Since the structural adjustment has not been finished, and inflation has had further effects last several years, not to mention input inflation with the opening to other countries, price must be going up to a certain extent.

Continuous CP has severe effects on accounting. It takes accounting theory into comprehensive crisis, and results in severe problems in accounting practice. Because of price growth, results of assets valuation and income measurement under the model of historical cost accounting are far from reality so that enterprises value their assets at low prices, measure illusory income, express profits on face but losses in fact, and regard cost as profit in the periods of prices rising. Therefore, accounting information loses its function. Accounting can not perform its function unless effects of CP are eliminated or reflected.

Part two, ACP and its theoretical basis. In this part, the author reviewed theory research and practices of ACP and analysed the advantages and disadvantages of several main models of ACP while she demonstrated that ACP had broad research and test practices as well as a steady foundation in theory.

The author considers that ACP mainly deals with the

problems of assets valuation and income measurement under conditions of CP, and its main purposes are to eliminate effects of CP, disclose accounting information correctly and provide useful information for users' correct decision. Therefore, ACP may be defined as the accounting procedure and methods to reflect or eliminate effects of CP on accounting information by using certain price data to revise the accounting information provided in traditional financial statements.

The author performed a general review of research and tests of ACP, then she pointed out that the popular models of ACP in other countries, in general, may be current value accounting, and the developing tendency is current cost accounting. But, it is impossible to find a unique model which can be found suitable to any conditions. How to use the research and test achievements of other countries to set up models of ACP that are suitable to China is an urgent problem facing China's accounting field.

The author thinks that capital maintenance theory is the theoretical basis of ACP. In this part, the author argues that capital maintenance theory is a systematic theory which relates to appropriately maintained capital; maintaining capital properly refers to keeping the capacity of initial capital, and neither make it up shortly nor over compensate it. The capital that enterprises should maintain appropriately is the essential prerequisite to ensure simple reproduction of enterprises and society. Every model of ACP is thus de-

signed under the presupposition of capital maintenance. The author proved that capital maintenance theory is consistent with the capital compensation theory and reproduction theory of Marx. Therefore, she concluded that it is certainly feasible to put ACP into practice when prices change continuously and severely in socialist countries.

Part three, a tentative plan to set up ACP with features of China. In this part, the author approaches how to put ACP into practice in China under the conditions of China on the basis of the achievements researched by predecessors. After predicting the necessity and possibility of dividing enterprise accounting of China into tax accounting and financial accounting and analysing the failure to replace present accounting with some models of ACP in China at present, the author indicated that there is a necessity to distinguish reflecting the effect of CP and eliminating effects of CP legally and to a certain degree in practice. It may be suitable to separate tax accounting from present enterprise accounting and to adopt some accounting methods which are able to lighten or eliminate effects of CP by tax accounting system to measure taxable income. At the same time, when present accounting is changing into financial accounting, some methods of ACP can be adopted to expose certain supplementary information of CP to suffice interest groups of enterprises.

It seems that some methods can be taken into account for tax accounting. That are LIFO for inventory flow valu-

ation, accelerated depreciation methods accounted by economic life for fixed assets, allocation methods in limited period for intangible assets and the reserve system of CP for inventory and fixed assets. It is admittedly difficult to carry out these methods immediately considering the present financial state of our country. But it is feasible to put them into practice by degrees.

We may consider using complex models with two capital maintenance concepts and three models for ACP according to specialities of enterprises. These are: general price level accounting based on financial capital maintenance concept for large financial enterprises; current cost accounting based on physical capital maintenance concept for large capital-densed enterprises; and simplified replacement cost accounting (Only revalue inventory and fixed assets) for large labor-densed enterprises.

The current cost accounting only requires revaluing fixed assets and inventory and adjusting sale cost for goods and depreciation expenses. The author considers that current cost is a complex concept and it is the valuation under the conditions of going concern of enterprises at the specific places and states of holding assets. Therefore, it should be a combined use of current replacement cost, current reproduction cost, net realizable value, present value of cash flow in future and historical cost.

Part four, fundamental theory of ACP. The author indicated that ACP has its specific theory system. The sys-