
中国注册会计师独立审计准则

China's Independent Auditing Standards

汉英对照 2003

联合翻译



中国注册会计师协会



香港会计师公会

A Joint Translation by

the Chinese Institute of Certified Public Accountants and
the Hong Kong Society of Accountants



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(汉英对照 2003)

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(Chinese English Bilingual 2003)



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序 言 一

中国注册会计师协会非常重视职业规范建设，从1994年到2003年之间，先后制定（含修订）了包括中国注册会计师独立审计准则、职业道德准则、质量控制准则和后续教育准则在内的43个准则项目，并经财政部批准分别于1996年1月1日、1997年1月1日、1999年7月1日、2001年7月1日、2002年7月1日和2003年7月1日起施行，基本上建立起了中国注册会计师职业规范体系框架。特别是中国注册会计师独立审计准则的陆续出台，对于规范注册会计师的执业行为，提高注册会计师的执业质量，维护社会公共利益，保护投资者及注册会计师的合法权益，促进社会主义市场经济的健康发展起到了积极作用。

中国注册会计师协会在职业规范建设方面取得的显著成就，离不开财政部领导的大力支持，离不开中国独立审计准则中外方专家咨询组和中国独立审计准则组的辛勤工作，同时也离不开香港会计师公会的良好合作。香港会计师公会为外方专家咨询组推荐了香港会计职业界优秀的专家，他们具有渊博的知识和很深的造诣，提出了许多很好的建议，为中国注册会计师职业规范建设作出了有益的贡献。借此机会，我代表中国注册会计师协会向香港会计师公会同仁和香港会计职业界的专家深表谢忱。

本书由中国注册会计师协会和香港会计师公会联合翻译，是在2002年出版的《中国注册会计师独立审计准则》（汉英对照）（第三版）基础上，增加了2002年7月1日和2003年7月1日起施行的独立审计具体准则和独立审计实务公告编纂而成。《中国注册会计师独立审计准则》（汉英对照）自1997年问世以来，为中外会计职业界的交流构造了一架方便之桥，促进了国外会计职业界对中国注册会计师独立审计准则的了解，受到广大读者的欢迎。联合翻译小组的专家们进行了卓有成效的合作，发挥各

Foreword I

The Chinese Institute of Certified Public Accountants (CICPA) puts much emphasis on the regulation of certified public accountants in China. From 1994 to 2003, we issued 43 standards including the China's Independent Auditing Standards, General Standard on Professional Ethics, General Standard on Quality Control and General Standard on Continuing Professional Education. All these standards were approved by the Ministry of Finance and they became effective from 1 January 1996, 1 January 1997, 1 July 1999, 1 July 2001, 1 July 2002, and 1 July 2003 respectively. As such, the regulatory framework of professional standards for the certified public accountants in China has been established basically. In particular, the continuous pronouncement of the Independent Auditing Standards has greatly helped to regulate the practice of the certified public accountants, enhance their professional standard, protect public interests and the legal rights of both investors and certified public accountants, as well as promote the healthy development of the socialist market economy.

Huge support from senior officials of the Ministry of Finance, strenuous efforts of the Advisory Group of Foreign Experts, the Advisory Group of Domestic Experts and the CIASs Group together with the good co-operation from the Hong Kong Society of Accountants (HKSA) accounted for the remarkable accomplishment of the CICPA in building up a regulatory system for the certified public accountants in China. Outstanding accounting experts, with broad knowledge and rich experience in the field, who were nominated for the Advisory Group of Foreign Experts by the HKSA, had given a lot of useful recommendations and contributed significantly to the regulatory system for certified public accountants in China. On behalf of the CICPA, I would like to take this opportunity to extend our gratitude to our counterparts from the HKSA and the accounting experts from Hong Kong.

This book is jointly translated by the CICPA and the HKSA. Taking the third edition of the China's Independent Auditing Standards (third bilingual version) published in 2002 as a base, this new edition includes Specific Independent Auditing Standards and Independent Auditing Practice Pronouncements which became effective from 1 July 2002 and 1 July 2003. Since its debut in 1997, the first edition of the China's Independent Auditing Standards (bilingual version) has been well received by readers. It serves as a bridge

自的优势，以严谨的治学精神，通过认真、细致和周密的工作，力求使本书增加的译文保持了较高的质量。我代表中国注册会计师协会衷心感谢联合翻译小组的专家们付出的辛勤劳动，并祝贺本书再次翻译与出版成功。

崔建民

中国注册会计师协会会长

2003年8月

between the PRC accountants and the overseas accountants, enabling the latter to have a better understanding of the China's Independent Auditing Standards. Once again, experts from both the CICPA and the HK-SA cooperated to achieve great success. Every one of them demonstrated his or her own strengths. Our experts, with their prudent working attitude, strived to produce a high quality translation for the new materials through some very serious, detailed and complicated work. On behalf of the CICPA, I would like to extend our heartfelt thanks to the joint translation group for their hard work and wish the translation and publication of this new edition a great success.

Cui Jianmin

President

The Chinese Institute of
Certified Public Accountants

August 2003

序 言 二

中国注册会计师协会已经颁布第五及第六批共五个独立审计具体准则（包括两个修订稿）和两个独立审计实务公告，新的颁布已分别于2002年7月1日（第五批）及2003年7月1日（第六批）起生效。这七项条文是根据中华人民共和国注册会计师法颁布，连同较早前颁布的第一、二、三和四批，共43项条文，成为规范中国审计行业的标准。这些条文的颁布显示了中央政府在经济突飞猛进和满足市场期望的过程中，对改善中国注册会计师素质和提升其执业水平的决心。在制定这些条文的过程中，中国注册会计师协会在致力与国际标准衔接的同时，亦顾及国情的需要。

香港会计师公会自1997年起与中国注册会计师协会携手合作，将第一、二、三和四批条文翻译成英文。自去年该会颁布了第五批条文后，继而颁布第六批条文，并于今年7月1日起执行。香港会计师公会很荣幸能继续参与这两批条文的翻译工作。本书包含了全部43项已颁布及修改后的条文和其英文译本，它的出版标志着中港两地会计专业团体合作的另一项成就，为不谙中文的读者提供门径，让他们可深入了解中国的审计标准。我们深信本书将为会计同寅、财务顾问、法律工作者及财务报表阅读者提供有用的参考。本人谨此代表香港会计师公会向中港两地的专家在翻译和编纂这本书所做出的贡献，致以衷心谢意。

孙德基

香港会计师公会会长

2003年8月

Foreword II

The Chinese Institute of Certified Public Accountants (CICPA) has issued the fifth and sixth batches of five Specific Independent Auditing Standards (including two revised standards) and two Independent Auditing Practice Pronouncements, which have taken effect as of 1 July 2002 (fifth batch) and 1 July 2003 (sixth batch). Issued pursuant to the PRC Certified Public Accountants Law, these seven statements, together with the earlier four batches of statements, form the framework for regulating auditing practices in Mainland China. This represents a commitment of the Central Government to continuously improve the quality and standards of CPAs in line with economic growth and market expectations. In developing these statements, the CICPA has sought to harmonise them with international standards and practices while taking into account the special conditions in China.

Since 1997, the Hong Kong Society of Accountants has cooperated with the CICPA in translating four batches of statements into English. The Society is pleased to continue its participation in translating the fifth and sixth batches of statements. This latest bilingual publication reinforces the cooperation between the two accountancy bodies and will be particularly valuable to non-Chinese readers interested in the PRC auditing practices, including our fellow accountants, financial advisers, legal practitioners and other users of financial statements.

Taking the opportunity, I extend my appreciation to the experts in the Mainland and Hong Kong for their contribution in this very meaningful project.

David Tak-Kei Sun

President

Hong Kong Society of Accountants

August 2003

译者的话

于 2002 年 3 月及 2003 年 4 月，中国注册会计师协会分别颁布了第五批及第六批《中国独立审计准则》，该两批准则包括以下之准则及公告：

独立审计具体准则第 7 号——审计报告（经修订）

独立审计具体准则第 17 号——持续经营（经修订）

独立审计具体准则第 26 号——存货监盘

独立审计具体准则第 27 号——函证

独立审计具体准则第 28 号——前后任注册会计师的沟通

独立审计实务公告第 9 号——对财务信息执行商定程序

独立审计实务公告第 10 号——会计报表审阅

随着中国加入世界贸易组织，中国的经济、会计及审计专业预期将会有进一步的发展。中国注册会计师协会不断改进原有的准则及颁布新的准则，都是为了回应此等改变及发展趋势。

不通晓中文的读者同样有兴趣知道此等发展趋势，并对前四批《中国独立审计准则》的英文译本作出了积极的回应。罗兵咸永道会计师事务所有幸获邀将第五批及第六批《中国独立审计准则》由中文翻译成英文，并得到香港理工大学会计学系提供协助，本人谨借此机会向他们对此翻译工作的努力及贡献致谢。

最后，本人希望此英文译本能对各会计同业及其他读者发挥作用，并欢迎各界人士对此译本提供改善意见。

尹锦滔

合伙人

审计及商务咨询服务

罗兵咸永道会计师事务所

2003 年 8 月

Translator's Remarks

In March 2002 and April 2003, the Chinese Institute of Certified Public Accountants (CICPA) issued the fifth and the sixth batches of China's Independent Auditing Standards (CIASs) respectively, which comprise the following standards and pronouncements:

Specific Independent Auditing Standard No. 7—Audit Report (revised)

Specific Independent Auditing Standard No. 17—Going Concern (revised)

Specific Independent Auditing Standard No. 26—Supervision of Physical Inventory Count

Specific Independent Auditing Standard No. 27—Confirmations

Specific Independent Auditing Standard No. 28—Communication between Predecessor and Successor CPAs

Independent Auditing Practice Pronouncement No. 9—Engagements to Perform Agreed-upon Procedures Financial Information

Independent Auditing Practice Pronouncement No. 10—Engagements to Review Financial Statements

Following China's entry into the World Trade Organisation, further development of economy and the accounting and auditing profession is expected. The continued improvement of the original standards and introduction of new standards by CICPA are natural response to such changes and developments.

Non-Chinese speaking readers also follow these developments with interest and positive feedbacks to the English translation of the previous batches of CIASs have been received. Pricewaterhouse Coopers is honoured to have been invited to translate the fifth and the sixth batches of CIASs from Chinese into English. The Department of Accountancy of The Hong Kong Polytechnic University also participated in this process and I wish to take this opportunity to acknowledge their effort and contribution in the translation process.

Finally, I hope fellow accountants and other readers will find this English translation useful and any comments to improve the accuracy of the translation are welcomed.

Peter Wan

Partner, Assurance and Business Advisory Services

PricewaterhouseCoopers

August 2003