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PEARSON

财务会计和报告

（英文注释版·第15版）

Financial Accounting and Reporting
Fifteenth Edition

【英】Barry Elliott
Jamie Elliott 著

電子工業出版社
PUBLISHING HOUSE OF ELECTRONICS INDUSTRY
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内 容 简 介

本书旨在向读者呈现一个全面的会计准则体系及财务报告框架，以确保学生能够获得必要的会计学知识和技能。学生在对会计理论知识深入学习后不仅可以对当前的会计制度进行批判性的评价，还可以从基础理论的角度评估诸多改进性意见。本书主要包括：现行的国际会计准则(ISA)和国际财务报告准则(IFRS)；公开报告中截选的会计案例；提纲挈领的复习题；不同难度的练习题；丰富的参考文献。

本书适合会计专业的高年级本科生、研究生以及 MPAcc、企业的高级主管和财务总监等人员作为参考资料。

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前　言

本书旨在向读者呈现一个全面的会计准则体系及财务报告框架，以确保学生能够获得必要的会计学知识和技能。学生在对会计理论知识深入学习后不仅可以对当前的会计制度进行批判性的评价，还可以从基础理论的角度评估诸多改进性意见。本书主要包括：

- 现行的国际会计准则（ISA）和国际财务报告准则（IFRS）；
- 公开报告中截选的会计案例；
- 提纲挈领的复习题；
- 不同难度的练习题；
- 丰富的参考文献。

我们假设本书的使用者具备基本的财务会计知识，正文和习题也是基于这一假设而编写的。为了使会计初学者也能够理解书中所讲内容，我们在第一部分“编制财务报表”中通俗地对会计学基础进行了讲解，以帮助那些没有会计学基础的读者学习。

本书提供了足够的广度和深度以满足不同阶段读者的需求。教师可以使用本书来完成本科二年级、最后一年以及研究生阶段的一系列教学计划。

以下课程均划分为财务会计模块和报告分析模块：

- 会计、工商管理和经济学方向本科二年级学生的课程；
- 会计、工商管理和经济学方向本科最后一年学生的课程；
- MBA 课程；
- 专业学位硕士课程；
- 为学生进行专业性会计考试而开设的课程。

第 14 版的变动

会计准则

2005 年 1 月英国上市公司和非上市公司已申请采用国际准则。

非上市公司继续采用英国公认会计原则，会计准则理事会（ASB）承诺英国公认会计原则将逐步与国际标准接轨。

目前公司使用的小企业财务报告准则将会继续使用下去。2009 年国际会计准则理事会（IASB）为中小型企业（SME）发布了相关的国际财务报告准则（IFRS）。

会计准则——第 15 版的更新

第 9 章和第 10 章涵盖了全球标准的演变和一个全球性的概念框架。

本书所涉及的主题和国际准则列示如下：

第 3 章	编制财务报表	国际会计准则（IAS）第 1 号
第 4 章	编制财务报表附注	国际会计准则第 10 号和第 24 号
		国际财务报告准则（IFRS）第 10 号和第 8 号
第 5 章	现金流量表	国际会计准则第 7 号
第 7 章	物价变动会计	国际会计准则第 29 号

第 13 章 负债	国际会计准则第 37 号
第 14 章 金融工具	国际会计准则第 32 号和第 39 号 国际财务报告准则第 7 号和第 9 号
第 15 章 员工福利	国际会计准则第 19 号和第 26 号 国际财务报告准则第 2 号
第 16 章 公司所得税	国际会计准则第 12 号
第 17 章 不动产、厂房和设备	国际会计准则第 16 号、第 20 号、第 23 号第 36 号和第 40 号 国际财务报告准则第 5 号
第 18 章 租赁	国际会计准则第 17 号
第 19 章 研发、商誉、无形资产和品牌	国际会计准则第 38 号 国际财务报告准则第 3 号
第 20 章 存货	国际会计准则第 2 号
第 21 章 创建合同	国际会计准则第 11 号
第 22 ~ 26 章 企业合并	国际会计准则第 21 号、第 28 号 国际财务报告准则第 3 号、第 10 号、第 11 号和第 12 号
第 27 章 每股收益	国际会计准则第 33 号

财务报表的编制

第 1 章和第 2 章涵盖了以权责发生制为基础的现金流的会计计量和报告。第 3 ~ 5 章包括了利润表、资产负债表和现金流量表的编制。

收入及资产价值的计量

第 6 章和第 7 章分别介绍了衡量经济收入的方法、物价变动会计。第 8 章介绍了国际会计准则理事会关于收入确认的建议。

英国的监管框架及其分析

英国上市公司将继续受到本国公司法的监管，以达到诸如经营和财务审查、英国企业公司治理准则的要求。

英国的监管框架及其分析——第 15 版的变动

下列章节被酌情保留和更新：

第 11 章 道德行为及对会计师的意义

第 12 章 股本、可分配利润和减少股本

第 13 章 资产负债表外融资，现改名为负债

第 28 章 回顾财务比率分析

第 29 章 解析财务分析——如何选择使用财务比率

本书的内容坚持与时俱进，响应读者的建设性意见。

最新发展

一方面，监管机构正采取措施向国际财务会计报告准则趋同。此举得到了广泛的支持。另一方面，

在美国和欧洲地区近年来时有爆出会计丑闻和不断增长的高管薪酬似乎并未与公司业绩之间呈现明显的相关关系而致股东们怨气积聚的背景下，监管机构还需更多考虑公司治理问题。

编制者、利益相关者、审计师、学者和准则制定者会继续对财务报告的内容进行探讨，这反映了理论和实践之间仍存在紧张关系。

- 编制者倾向于使用历史成本来编制报告,但这不能为股东提供评价过去业绩或是预测未来赢利的相关信息；
- 股东倾向于可预计未来股利及资本增长或可预计对环境和社会造成影响的前瞻性报告；
- 利益相关者倾向于量化的信息，以披露对环境和社会造成的影响，并采取措施减少负面影响；
- 审计师倾向于可验证的财务报告，以便审核数字，避免在未来发现数字错误；
- 会计学者倾向于财务报告能反映会计实质,并且能够提供评估管理绩效和评价公司适应能力的相关信息；
- 准则制定者倾向于会计学者的观点，认为财务报告要基于交易的商业实质。

为了更好地理解理论和实践存在的紧张关系，学生需要：

- 掌握依据历史成本和现实成本惯例编制财务报告的技能，这两种方法都出现在年度财务报告中；
- 了解强制性准则和自愿性准则的要点；
- 了解灵活编制财务报告对赢利及资产负债表中数字的影响程度；
- 了解财务报告在描述经济实质时的局限性；
- 在时间允许的情况下，了解原始材料以及其他已公布的材料。

教学手册

本书提供的教学手册包括了所有习题答案和高质量的幻灯片。授课教师只要向出版商提出申请，便可免费获得该手册（请在华信教育资源网上注册申请，另本书大量的习题可在该网站直接下载）。教师可以在网站上下载电子版的教学手册，下载地址是 www.pearsoned.co.uk/elliott-elliott。

Preface

Our objective is to provide a balanced and comprehensive framework to enable students to acquire the requisite knowledge and skills to appraise current practice critically and to evaluate proposed changes from a theoretical base. To this end, the text contains:

- current IASs and IFRSs;
- illustrations from published accounts;
- a range of review questions;
- exercises of varying difficulty;
- extensive references.

We have assumed that readers will have an understanding of financial accounting to a foundation or first-year level, although the text and exercises have been designed on the basis that a brief revision is still helpful. For the preparation of financial statements in Part 1 we have structured the five chapters to assist readers who may have no accounting knowledge.

Lecturers are using the text selectively to support a range of teaching programmes for second-year and final-year undergraduate and postgraduate programmes. We have therefore attempted to provide subject coverage of sufficient breadth and depth to assist selective use.

The text has been adopted for financial accounting, reporting and analysis modules on:

- second-year undergraduate courses for Accounting, Business Studies and Combined Studies;
- final-year undergraduate courses for Accounting, Business Studies and Combined Studies;
- MBA courses;
- specialist MSc courses; and
- professional courses preparing students for professional accountancy examinations.

Changes to the fourteenth edition

Accounting standards

UK listed companies, together with those non-listed companies that so choose, have applied international standards from January 2005.

For non-listed companies that choose to continue to apply UK GAAP, the ASB has stated its commitment to progressively bringing UK GAAP into line with international standards.

For companies currently applying FRSSE, this will continue. The IASB issued *IFRS for SMEs* in 2009.

Accounting standards – fifteenth edition updates

Chapters 9 and 10 cover the evolution of global standards and a global conceptual framework.

Topics and International Standards are covered as follows:

Chapter 3	Preparation of financial statements	IAS 1
Chapter 4	Preparation of additional financial statements	IAS 10, IAS 24, IFRS 5 and IFRS 8
Chapter 5	Statements of cash flows	IAS 7
Chapter 7	Accounting for price-level changes	IAS 29
Chapter 13	Liabilities	IAS 37
Chapter 14	Financial instruments	IAS 32, IAS 39, IFRS 7 and IFRS 9

Chapter 15	Employee benefits	IAS 19, IAS 26 and IFRS 2
Chapter 16	Taxation in company accounts	IAS 12
Chapter 17	Property, plant and equipment (PPE)	IAS 16, IAS 20, IAS 23, IAS 36, IAS 40 and IFRS 5
Chapter 18	Leasing	IAS 17
Chapter 19	R&D; goodwill and intangible assets;brands	IAS 38 and IFRS 3
Chapter 20	Inventories	IAS 2
Chapter 21	Construction contracts	IAS 11
Chapters 22–26	Consolidation	IAS 21, IAS 28, IFRS 3,10, 11 and 12
Chapter 27	Earnings per share	IAS 33

Preparation of financial statements

Chapters 1 and 2 continue to cover accounting and reporting on a cash flow and accrual basis. Chapters 3 to 5 cover the preparation of Statements of income, financial position and cash flows.

Income and asset value measurement systems

Chapters 6 and 7 cover the economic income approach and accounting for price-level changes. Chapter 8 introduces the IASB proposals for revenue recognition.

The UK regulatory framework and analysis

UK listed companies will continue to be subject to national company law, and mandatory and best practice requirements such as the *Operating and Financial Review* and the *UK Code of Corporate Governance*.

UK regulatory framework and analysis – fifteenth edition changes

The following chapters have been retained and updated as appropriate:

Chapter 11	Ethical behaviour and implications for accountants
Chapter 12	Share capital, distributable profits and reduction of capital
Chapter 13	Off balance sheet finance now retitled Liabilities
Chapter 28	Review of financial ratio analysis
Chapter 29	Analytical analysis – selective use of ratios

Our emphasis has been on keeping the text current and responsive to constructive comments from reviewers.

Recent developments

In addition to the steps being taken towards the development of IFRSs that will receive broad consensus support, regulators have been active in developing further requirements concerning corporate governance. These have been prompted by the accounting scandals in the USA and, more recently, in Europe and by shareholder activism fuelled by the apparent lack of any relationship between increases in directors' remuneration and company performance.

The content of financial reports continues to be subjected to discussion with a tension between preparers, stakeholders, auditors, academics and standard setters; this is mirrored in the tension that exists between theory and practice.

- Preparers favour reporting transactions on a historical cost basis which is reliable but does not provide shareholders with relevant information to appraise past performance or to predict future earnings.
- Shareholders favour forward-looking reports relevant in estimating future dividend and capital growth and in understanding environmental and social impacts.

- Stakeholders favour quantified and narrative disclosure of environmental and social impacts and the steps taken to reduce negative impacts.
- Auditors favour reports that are verifiable so that the figures can be substantiated to avoid them being proved wrong at a later date.
- Academic accountants favour reports that reflect economic reality and are relevant in appraising management performance and in assessing the capacity of the company to adapt.
- Standard setters lean towards the academic view and favour reporting according to the commercial substance of a transaction.

In order to understand the tensions that exist, students need:

- the skill to prepare financial statements in accordance with the historical cost and current cost conventions, both of which appear in annual financial reports;
- an understanding of the main thrust of mandatory and voluntary standards;
- an understanding of the degree of flexibility available to the preparers and the impact of this on reported earnings and the figures in the statement of financial position;
- an understanding of the limitations of financial reports in portraying economic reality; and
- an exposure to source material and other published material in so far as time permits.

Instructor's Manual

A separate Instructors' Manual has been written to accompany this text. It contains fully worked solutions to all the exercises and is of a quality that allows them to be used as overhead transparencies. The Manual is available at no cost to lecturers on application to the publishers. An electronic version of the Instructors' Manual is also available for download at www. pearsoned.co.uk/ elliott-elliott.

Barry and Jamie Elliott

Full contents

Part 1 Preparation of financial statements

Part 2 Income and asset value measurement systems

Part 3 Regulatory framework – an attempt to achieve uniformity

Part 4 Statement of financial position–equity, liability and asset measurement and disclosure

Part 5 Consolidated accounts

Part 6 Interpretation