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世界银行

# 国际财务报告准则： 实用指南

第六版(最新版)

罕尼·梵·格鲁宁

达利尔·斯科特

斯莫尼特·特布伦彻

著



中国财政经济出版社

# 国际财务报告准则

## 实用指南

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达雷尔·斯科特 著  
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## International Financial Reporting Standards: A Practical Guide

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### 《国际财务报告准则：实用指南》

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本书原版由世界银行 2009 年以英文出版。书名是《国际财务报告准则：实用指南》。中文版由中国财政经济出版社组织翻译并出版。中国财政经济出版社负责翻译的准确性，如出现理解歧义，以英文原版为准。本书的研究结果、阐释和结论为作者的观点，未必反映世界银行执行董事会或他们所代表的国家的观点。世界银行并不保证本书所引用数据的准确性。本书所附地图的疆界、颜色、名称及所显示的其他资料并不表示世界银行的任何部门对任何地区的法律地位的看法，也不意味着对这些疆界的认可或接受。

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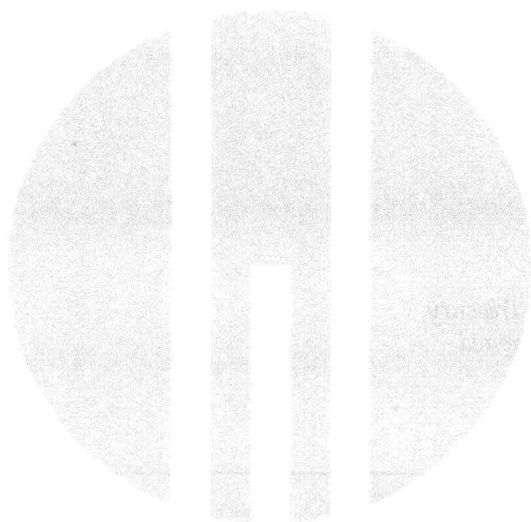
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国际财务报告准则国际化的问题伴随资本市场全球化的发展而备受关注。从某种程度上看，国际财务报告准则国际趋同性发展能维护公平的资本市场、保障透明而高质量的会计信息、吸引更多国际和国内的投资者、促进全球资本市场更快发展。

# Foreword: World Bank Treasury

The publication of this sixth edition follows fairly soon after the previous edition, as the convergence in accounting standards has accelerated, despite some significant challenges. International convergence in accounting standards under the leadership of the International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) in the United States has now progressed to the point where more than 100 countries currently subscribe to the International Financial Reporting Standards (IFRS).

The rush toward convergence continues to produce a steady stream of revisions to accounting standards by both the IASB and FASB. For accountants, financial analysts, and other specialists, there is already a burgeoning technical literature explaining in detail the background and intended application of these revisions. This book provides a nontechnical yet comprehensive managerial overview of the underlying materials.

The appearance of this sixth edition—already translated into 15 languages in its earlier editions—is therefore timely. In this edition, the World Bank Treasury has partnered with a major bank in a client country to co-author and co-produce the publication. It is a logical step for the Bank to draw on the considerable technical expertise available from such a partner, and it brings an additional practical dimension to this publication by emphasizing strategic and tactical implementation decisions made by financial regulated-statement issuers. The book already forms the basis of a securities accounting workshop offered several times each year to World Bank Treasury clients in central banks and other public sector funds.

Each chapter briefly summarizes and explains a new or revised IFRS, the issue or issues the standard addresses, the key underlying concepts, the appropriate accounting treatment, and the associated requirements for presentation and disclosure. The text also covers financial analysis and interpretation issues and a commentary on implementation decisions to better demonstrate the potential effect of the accounting standards on business decisions. Simple examples in most chapters help further clarify the material. It is our hope that this approach, in addition to providing a handy reference for practitioners, will help relieve some of the tension experienced by nonspecialists when faced with business decisions influenced by the new rules.

*Kenneth G. Lay, CFA  
Treasurer  
The World Bank  
Washington, D.C.  
December 2010*

# 序言：世界银行财务部

尽管还面临重大的挑战，但随着全球会计准则的加速趋同，本书第六版在前一版本出版不久后便推出了。国际会计准则理事会（IASB）和美国财务会计准则理事会（FASB）在会计准则国际趋同上做了大量工作，到目前为止，已有 100 多个国家表示赞同并将采用《国际财务报告准则》。

会计准则国际趋同的日渐强化促使国际会计准则理事会和财务会计准则理事会对已颁布的会计准则进行不断的完善和修订。对于会计师、财务分析师以及其他专家来讲，已经有大量的技术文献详细解释了这些准则修订的背景以及如何在实务中加以应用。本书所展现的只是对基本知识进行一个非技术性的、不够全面的管理概述。

本书第六版（前五版已被译成 15 种语言）致力于填补这一空白。在此版本中，世界银行财务部与客户国家的主要银行作为合作者，联合出版了本版本。世界银行从合作方聘用了大量的专业人才，踏出了明智的一步，同时，通过强调金融监管报告发布人所做的战略和战术实施决策，更为本版本带了更多实践特征。本书也是世界银行财务部每年为其在中央银行和其他公共部门基金的客户提供证券会计培训的依据。

本书每一章都简要总结和解释了新的或者修订的《国际财务报告准则》、准则所涉及的问题、关键的基本概念、合适的会计处理以及相关的列报和披露要求。本书也涉及财务分析和解释问题，以更好地揭示会计准则对于企业决策的潜在影响。大部分章节的例子均有助于进一步阐明相关的知识内容。我们也希望这种方法不仅能够为会计从业人员提供参考，而且还能够帮助非专业人士缓解在新准则影响下面对企业决策时的困惑。

世界银行财务部主管  
肯尼思·G. 雷  
特许金融分析师  
2010 年 12 月于华盛顿

# Foreword: FirstRand Limited

FirstRand Limited is proud to be a co-sponsor of this publication together with the World Bank Treasury. FirstRand is a large, publicly listed financial services group which operates largely in South Africa and on the African continent. Our growth strategy increasingly requires us to develop business opportunities presented by the investment and trade flows resulting from trade corridors that are rapidly emerging between Africa, India, and China. Given that the World Bank is also active in these territories, we believe it is extremely appropriate for us to be associated with such a prestigious development institution, particularly as a key part of the World Bank's mandate is to protect transparency for stakeholders and promote adherence to best practice. These principles are also integral to the way FirstRand aims to communicate with its many stakeholders, who fully support our own strategic intent: to be the African financial services group of choice, creating long-term franchise value and delivering superior and sustainable economic returns to shareholders within acceptable levels of volatility.

In addition to financial sponsorship, the chief financial officer of FirstRand's banking businesses and a team of his staff members actively contributed to the publication by researching and writing on the latest technical IFRS issues. This collaboration is an example of how FirstRand seeks to uplift and empower our highly skilled employees and further demonstrates that our staff members are encouraged to improve their capabilities. Training and education programs at FirstRand are regarded as an essential element of our investment in human capital, and the content of these programs is based on needs identified from industry trends, best practice, and research. Making a publication of this nature accessible to our broader staff, to our clients, and to professionals and students in the areas where we operate not only assists us in fulfilling our commitment to training and education, but also gives members of our own staff an opportunity to contribute to the development of best practice in accounting standards.

*Sizwe Nxasana, CA(SA)  
CEO  
FirstRand Limited  
Sandton, South Africa  
December 2010*



# 序言：第一兰德银行

第一兰德银行很荣幸和世界银行财务部成为《国际财务报告准则》第六版的合作赞助商。第一兰德银行是一家大型的上市金融服务集团，主要业务在南非和非洲大陆。我们的成长战略是不断挖掘商业机遇，包括把握在非洲、印度和中国快速崛起的贸易走廊中出现的投资和贸易商机。鉴于世界银行在这些领域也很活跃，我们坚信与如此权威的发展机构合作对我们非常有利，特别是我们作为世界银行保护利益相关者知情权以及促进遵循最优实践的一个重要组成部分更是如此。这些准则也和第一兰德银行与那些大力支持本公司战略意图（即创建非洲金融服务集团，产生长期的特许经营权价值，并在可接受的变动范围内为股东提供丰厚和持续的经济回报）的利益相关者的沟通方式相一致。

除了财务方面的赞助外，第一兰德银行的首席财务官以及他的职员团队积极致力于研究和撰写最新的《国际财务报告准则》（IFRS）。此次合作是第一兰德银行寻求提升并授权高技能员工途径的范例，并进一步证明我们鼓励员工提升自身能力。第一兰德的培训与教育项目是我们对人力资本投资的主要因素，项目内容基于行业发展趋势、最优实践活动与研究的需要而设置。出版第六版《国际财务报告准则》（IFRS）可供广大员工、客户以及相关领域的专家、学生使用，不仅帮助我们完成培训和教育的承诺，也给职员机会促进落实会计准则的最佳实践活动。

SizweNxasana, CA (SA)

第一兰德银行 CEO

南非，杉滕

2010 年 12 月



# Acknowledgments

The authors are grateful to Ken Lay, vice president and treasurer of the World Bank, who has supported this sixth edition as a means to assist World Bank client countries with a publication to facilitate understanding the International Financial Reporting Standards (IFRS) and to emphasize the importance of financial analysis and interpretation of the information produced through application of these standards.

Our gratitude also extends to the senior management of FirstRand Limited, who devoted staff time and resources to co-produce this publication.

Colleagues in the World Bank Treasury shared their insights into the complexities of applying certain standards to the treasury environment. We benefited greatly from hours of conversation with many colleagues, including Hamish Flett and Richard Williams.

The contributing team from the technical accounting group at FirstRand Limited assisted greatly in researching updates to IFRS. Without the assistance of the team members, this publication could not have succeeded.

Mark Ingebretsen from the World Bank's Office of the Publisher remained patient and helpful throughout the production process. Thank you. Current and former members of the publishing team have provided tremendous support through the various editions of this book: thank you, Santiago Pombo, Stuart Tucker, Jose de Buerba, Mayya Revzina, and Valentina Kalk.

Despite the extent and quality of the inputs that we have received, we are solely responsible for the contents of this publication.

*Hennie van Greuning  
Darrel Scott  
Simonet Terblanche*

*December 2010*

# 致 谢

作者非常感谢世界银行副总裁、财务部主管肯尼思·G. 雷（Ken Lay）先生，他对本书的修订给予了大力支持，这有助于我们的客户国家通过出版本书里促进对于国际财务报告准则的理解，并且更加注重财务分析的重要性以及对因采用准则而产生的信息进行解释的重要性。

我们也感谢第一兰德银行的高级主管，他们为第六版《国际财务报告准则》（IFRS）的出版付出了宝贵的时间和提供了丰富的资源。

对于在财务环境中应用特定准则的复杂性，世界银行财务部的同事们分享了他们的观点。我们在与麦高乐·弗莱特（Hamish Flett）和理查德·威廉姆斯（Richard Williams）等诸多同事的讨论中获益良多。

第一兰德的专业会计团队对《国际财务报告准则》（IFRS）的更新研究给予了莫大的帮助。没有团队成员的帮助，第六版的出版不会这么成功。

感谢来自世界银行出版办公室的马克·英厄布雷森（Mark Ingebretsen）在出版过程中给予的耐心帮助。不管是出版团队的现任成员和还是前任成员，他们为我们出版各个版本的《国际财务报告准则》都提供了极大帮助，包括圣地亚哥·庞博（Santiago Pombo）、斯图尔特·塔克（Stuart Tucker）、塞何西·德·布尔巴（Jose de Buerba）、Mayya Revzina 和 Valentina Kalk。

尽管我们接受了如此大范围、高质量的帮助，但对于本书的内容我们仍要负全部责任。

罕尼·梵·格鲁宁  
达雷尔·斯科特  
斯莫尼特·特布伦彻  
2010 年 12 月

# Introduction

This text, based on five earlier editions that have already been translated into 15 languages, is an important contribution to expanding awareness and understanding of International Financial Reporting Standards (IFRS) around the world, with easy-to-read summaries of each standard and examples that illustrate accounting treatments and disclosure requirements.

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## TARGET AUDIENCE

A conscious decision has been made to focus on the needs of executives and financial analysts in the private and public sectors who might not have a strong accounting background. This publication summarizes each standard, whether it is an IFRS or an International Accounting Standard, so managers and analysts can quickly obtain a broad overview of the key issues. Detailed discussion of certain topics has been excluded to maintain the overall objective of providing a useful tool to managers and financial analysts.

In addition to the short summaries, most chapters contain basic examples that emphasize the practical application of some key concepts in a particular standard. This text provides the tools to enable an executive without a technical accounting background to (1) participate in an informed manner in discussions relating to the appropriateness or application of a particular standard in a given situation, and (2) evaluate the effect that the application of the principles of a given standard will have on the financial results and position of a division or of an entire enterprise.

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## STRUCTURE OF THIS PUBLICATION

Each chapter follows a common outline to facilitate discussion of each standard:

1. **Objective of Standard** identifies the main objectives and the key issues of the standard.
2. **Scope of the Standard** identifies the specific transactions and events covered by a standard. In certain instances, compliance with a standard is limited to a specified range of enterprises.
3. **Key Concepts** explains the usage and implications of key concepts and definitions.
4. **Accounting Treatment** lists the specific accounting principles, bases, conventions, rules, and practices that should be adopted by an enterprise for compliance with a particular standard. Recognition (initial recording) and measurement (subsequent valuation) are specifically dealt with, where appropriate.

# 引言

本书的前五版已经被翻译成 15 种文字。本书对于在全世界范围内扩大《国际财务报告准则》的影响以及加深使用者对它的理解来讲，是一个重大贡献。本书对于每一个准则都进行了通俗易懂的总结，并列举说明了会计处理和披露要求的例子。

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## 目标读者

我们有意将重点放在公共和私人部门中的那些可能没有很强会计背景的经理人员和财务分析师上。本书对每一个《国际财务报告准则》和《国际会计准则》都进行了总结，以便于经理和分析师快速获取对于关键问题的大致了解。我们有意识地排除了对某些话题的细节性讨论，以便达到为经理和分析师提供有用的工具的总体目标。

除了简短的概述之外，大部分章节还包含了强调具体准则的一些关键概念的实际应用的简单例子。这可以为那些没有会计技术背景的读者提供一个工具：（1）使得他们在参与讨论有关某项准则在某个情况下的适用性问题时，能够以知情者的身份参与，（2）同时也可以评价某一财务报告准则的采用对于整个实体或者其分部经营业绩和财务状况的影响。

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## 本书的结构

每一章都遵循以下相同的大纲结构，以便于对每一个准则进行讨论：

1. **准则的目标**界定某项准则的主要目标和关键问题。
2. **本准则的范围**界定某项准则覆盖的具体交易和事项。在某些情况下，对于某项准则的遵守仅限于某个具体范围以内的企业。
3. **关键概念**解释了关键概念和定义的使用和意义。
4. **会计处理**列示了企业为了遵守某个准则而必须采用的具体会计原则、基础、惯例、规则和做法。在需要的地方，对于确认（初始记录）和计量（后续估值）进行了特别处理。

5. **Presentation and Disclosure** describes the manner in which the financial and non-financial items should be presented in the financial statements, as well as aspects that should be disclosed in these financial statements—keeping in mind the needs of various users. Users of financial statements include investors, employees, lenders, suppliers or trade creditors, governments, tax and regulatory authorities, and the public.
6. **Financial Analysis and Interpretation** discusses items of interest to the financial analyst in chapters where such a discussion is deemed appropriate. None of the discussion in these sections should be interpreted as a criticism of IFRS. Where analytical preferences and practices are highlighted, it is to alert the reader to the challenges still remaining along the road to convergence of international accounting practices and unequivocal adoption of IFRS.
7. A **commentary** discusses any debate surrounding a particular standard as well as possible future developments or changes envisaged.
8. **Implementation decisions** related to strategic and tactical policy issues that might arise are discussed in a separate section. No doubt users of this publication will be able to add their own implementation problem points to the bullet points initiated in this new section.
9. **Examples** included at the end of most chapters are intended as further illustration of the concepts contained in the IFRS.

The authors hope that managers in the client private sector will find this format useful in establishing accounting terminology, especially where certain terms are still in the exploratory stage in some countries.

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## CONTENT INCLUDED

All of the accounting standards issued by the International Accounting Standards Board (IASB) through September 30, 2010, are included in this publication. The IASB texts are the ultimate authority—this publication merely constitutes a summary.

5. **列报和披露**描述了财务和非财务项目应当在财务报表中列报的方式以及应当在财务报表中披露的方面——考虑到不同使用者的需要。财务报表的使用者包括投资者、雇员、贷款人、供应商或者贸易债权人、政府、税收和监管当局以及一般公众。
6. **财务分析和解释**在合适的章节讨论了财务分析师感兴趣的项目。必须要强调的是，这些讨论并不意味着对于《国际财务报告准则》的批评。在重点对偏好和惯例进行分析时，我们是在提醒读者注意在国际会计惯例的趋同以及在明确地采用《国际财务报告准则》的路上还将遇到的。
7. **评价**围绕某一特定的准则及其未来的可能发展趋势和变化设想展开讨论。
8. **决策实施**与可能在单独章节进行讨论的战略和战术政策事项有关。毫无疑问，本书的读者能够在这一部分提出自己的决策问题要点。
9. **例子**在大部分章节的结尾。这些例子都是用来对包含在《国际财务报告准则》中的概念作进一步说明的。

作者希望客户所在国的经理会发现本书采用的格式在建立会计术语方面是非常有用的，特别当某些术语在某些国家还处于初始解释阶段时。

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## 本书的内容

本书涵盖《国际会计准则》理事会（IASB）截至2010年9月30日颁布的所有会计准则。《国际会计准则》理事会的文本具有最高的权威性——本书仅仅是其概括性的总结。

# **Part I**

## **Introductory Principles**

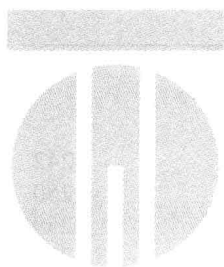




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