



江西财经大学会计系列教材  
江西财经大学精品课程

# 国际会计学

(第二版)

International Accounting

宋京津 主编



中国财政经济出版社

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国际会计是第二次世界大战以后，随着跨国公司的蓬勃发展，国际贸易的日益频繁和资本投资的日趋国际化而产生并发展起来的，旨在为国际企业的有关利益主体提供对决策有用的信息。如今，国际会计的作用已远远超过了这些，成为企业为争夺全球资本市场而按照会计标准编报财务报告以吸引全世界范围内投资者的重要语言。

### 一、本书的写作风格

我们主张，在会计准则国际趋同之后，《国际会计学》应以国际会计准则（IASB 准则）与美国会计准则（FASB 准则）为蓝本。通过对会计准则的深层次学习，不但掌握重要会计术语的基本定义，还要应用准则到案例中解决问题，更要能够对准则中存在的优缺点进行评价。此外，国际会计发展状况、热点问题等也是学生必须了解的内容。本教材正是基于这一宗旨安排自己的内容，文字简练、易学、易懂是本书的最大特色。本书的目标读者是高等院校会计专业高年级本科生和研究生，它同样适合对国际会计问题感兴趣的会计师、财务经理、投资经理和会计教育工作者等群体阅读。

### 二、本书的内容体系

本书主要围绕国际会计的发展进程、国际会计的实务处理、各国会计的特色比较和会计相关问题四个方面进行内容安排。随着国际经济形势的

发展，国际会计的实务问题已经不仅仅是外币会计、合并报表、物价变动等三大难题了，而是增加了金融衍生工具、公司治理等与会计相关的全球热点问题。

我们深知，一部好的教材的编写是一件要求很高的工作，同时也是一项艰巨的工程，它凝聚着众多编写者的心血和经验积累。在使用本教材的过程中，我们收到了来自教师和同学提出的宝贵意见和建议，加之国际会计准则也在不断的修订与完善之中，鉴于此，我们推出了《国际会计学》第二版教材。真诚希望广大读者不断地对本教材提出好的意见和建议，以使我们在将来再版时能够满足读者朋友更高的要求。

### 三、本书的编写人员

本书主编宋京津，副主编赵伟。参与编写本教材的绝大部分教师承担了国际会计专业与 ACCA 专业的教学任务，具有丰富的国际会计教学经验。各章节的分工情况为：第一、二章王宏；第三、六章陈婕、何燕芳；第四、五、七、九章赵伟；第八章宋京津、项平；宋京津对全书进行了总纂与修改。

作者

2013 年 2 月

## 前言

第一版

人类进入了21世纪，世界经济日益走向全球化，我国加入了世界贸易组织（WTO），我国社会主义经济建设更加快速发展，举世瞩目。在新世纪、新经济、新环境中，在国际上，为了适应全球贸易经济和全球资本市场发展的需要，1973年创立的国际会计准则委员会（IASC）改组为国际会计准则理事会（IASB），促使全球的会计准则不断走向高质量，进一步提高了企业财务报告的透明度、可比性和充分披露。在国内，我国的会计事业蓬勃发展，2006年2月15日财政部颁布新的《企业会计准则——基本准则》及38项具体会计准则，并切实加强各方面的监管之后，以摧枯拉朽之势，生气蓬勃地向国际准则趋同。我国原任证监会首席会计师张为国博士，也遴选为国际会计准则理事会（IASB）的理事，从而大大提高了我国在国际会计准则理事会中的地位 and 话语权。

历史的发展昭示我们：发达的经济需要发达的会计（或簿记）为其服务，因此，一定时间、一定区域的经济的发展，必须带动当时当地的会计的发展。15世纪后期地中海海上贸易的发达，带动了意大利半岛各城邦商业簿记的创新与发展；18~19世纪英国产业革命的兴起，产生了“英国簿记”；两次世界大战得天独厚的美国，其国民经济的发展，推动了现代会计在美国的高速发展。同样的道理，为经济各部门服务的会计的发展也必然驱动并促进会计学术和会计教育的发达。

我国在十一届三中全会以来,实施改革开放政策,国民经济各个方面齐头并进,飞速发展。经济越发展,会计越重要。1985年全国人大常委会通过我国第一部《会计法》,1992年我国财政部发布《企业会计准则》(基本准则),随后又发布了若干具体会计准则及征询意见稿,1993年全国人大常委会通过《注册会计师法》,1994年通过《审计法》,2000年国务院公布《企业财务报告条例》,2001年财政部又颁发了新的不分行业的《企业会计制度》,在连续经过多年的准则国际化和“特色化”的研讨之后,终于于2006年2月15日由财政部印发了修订的《企业会计准则——基本准则》和配套的38项具体会计准则,迈上与国际会计准则趋同的轨道。

五年来,随着我国加入WTO,社会主义市场经济一枝独秀。经济的增长,引发了人才、资金等资源的大量需求。在财务会计人才供不应求的形势下,全国各种类型的大专院校无不设有会计学专业,本科和专科的会计教育得到空前的发展。与此同时,面向21世纪的会计学各学科的课程教材也陆续上市,百花齐放,绚丽多彩。江西财经大学会计学院是这奇葩中亮丽的一朵,他从事会计学教学将近半个世纪,为国家和社会培养、输送了各种类型的财经人才。在张蕊博士出任院长期间,做大做强,已开创辉煌的业绩,并曾积极组织老师编撰符合新形势要求的会计系列教材,遴选的主编皆具有硕士、博士学位,他们将自己多年积累的较丰富的教学科研经验,凝聚于教材中,为连续多年来教学成绩的显著提高作出了贡献。在蒋尧明博士续任院长后,为了迎接今年颁发的新修订的企业会计准则在2007年1月1日起的施行,决定在总结原系列教材经验的基础上更新、丰富教材的内容,以推进教学质量的进一步提高,在新的起点上更创辉煌。

高质量教材的编撰,可以促进开展科学研究,提高科研能力,引发辩论,持续探索和研讨,浓厚学术研究气氛。编撰这套教材,要求以科学发展观和“三个代表”的思想教育为指针,贯彻邓小平理论“面向现代化,面向世界,面向未来”的教育思想,力求做到继承与创新并举,技能、素质培养与道德品质并重。在新教材出版首稿试用后,将尽快收集教师 and 学生的意见,根据形势的发展与需要,在再版之前再次更新,使教材能及时除旧创新,吸收新鲜的观点和内容,保持常新。

这套教材的编撰和出版,得到我校和我院党政领导的大力鼓励与支持,

还得到中国财政经济出版社会会计分社徐洁社长的鼎力支持，谨在此一并表示感激之情。再者，这套教材的编写，尽管我们是全力以赴，但限于能力和水平，差错在所难免，敬请批评指正。

袁宗舜  
2006 年 12 月



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### **附录：术语翻译**

# Chapter 1

## International Accounting Convergence

### [Introductory Case]

Sand Co. is a property development company in mainland China. It was founded 25 years ago by two brothers, Alex and Ben, who own the majority of the company's share capital. The forecast revenue for the year ending 30 June 2011 is CNY129.6 million, and the forecast profit before tax is CNY30 million. The forecast statement of financial position recognizes total assets of CNY1,140 million.

Alex and Ben are looking to seek a listing on the HK Stock Exchanges. Please give them some advice on what this would mean for their financial reporting.

### [Learning Objectives]

1. Describe the influence factors of international accounting.
2. Describe objectives of research on international accounting.
3. Provide an overview of international accounting convergence.

## 1.1 Influence Factors of International Accounting

Accounting must respond to the ever-changing information needs of society and reflect the cultural, economic, legal, social, and political conditions within which it operates. The history of accounting and accountants reveals continuing change. At first, accounting was little more than a recording system for certain banking services and tax collection schemes. Double-entry bookkeeping systems were later developed to meet the needs of trading ventures. Industrialization and division of labor made cost behavior analysis and managerial accounting possible. The rise of modern corporations stimulated periodic financial reporting and auditing. In keeping with society's increased environmental concerns and concerns about corporate integrity, accountants have found ways to measure and report environmental remediation liabilities and uncover money laundering and similar related white-collar crimes. It provides decision information for huge domestic and international public securities markets. It has extended into management consulting and incorporates ever-increasing information technology within its systems and procedures.

Why should we know how and why accounting develops? The answer is the same as it is for developmental studies in other fields. We can better understand a nation's accounting system by knowing the underlying factors that influence its development. Accounting clearly differs around the world, and knowledge of the developmental factors helps us see why. In other words, observable differences as well as similarities can be explained by these factors. Because accounting responds to its environments, different cultural, economic, legal, and political environments produce different accounting systems, and similar environments produce similar ones.

Every nation's accounting standards and practices result from a complex interaction of economic, historical, institutional, and cultural factors. Diversity among nations is to be expected. The factors that influence national accounting development also help explain accounting diversity among nations.

We believe the following eight factors have a significant influence on accounting development. The first seven are economic, socio-historical, and/or institutional in nature, and they have occupied most of the attention of accounting writers. More recently, the relationship between culture (the eighth item below) and accounting development has begun to be explored.

### **(1) Sources of Finance**

In countries with strong equity markets, such as the United States and United Kingdom, accounting focuses on how well management runs the company (profitability), and how it is designed to help investors assess future cash flows and the associated risks. Disclosures are extensive to meet the requirements of widespread public ownership. By contrast, in credit-based systems where banks are the dominant source of finance, accounting focuses on creditor protection through conservative accounting measurements. Because financial institutions have direct access to any information they want, extensive public disclosures are not considered necessary. Japan and France are examples.

### **(2) Legal System**

The legal system determines how individuals and institutions interact. The western world has two basic orientations: code (or civil) law and common (or case) law. Code law derives mainly from Roman law and the Code Napoleon. In code law countries, laws are an all-embracing set of requirements and procedures. Codification of accounting standards and procedures is natural and appropriate there. Thus, in code law countries, accounting rules are incorporated into national laws and tend to be highly prescriptive and procedural. By contrast, common law develops on a case-by-case basis with no attempt to cover all cases in an all-encompassing code. Of course, statute law does exist, but it tends to be less detailed and more flexible than in a code law system. This encourages experimentation and permits the exercise of judgment. Common law derives from English case law. In most common law countries, accounting rules are established by private-sector professional organizations. This allows them to be more adaptive and innovative. Except for broad statutory requirements, most accounting rules are



not incorporated directly into statute laws. Table 1 - 1 lists code and common law countries.

**Table 1 - 1 Code and Common Law Countries or areas<sup>①</sup>**

Code law-French origin	The Netherlands	Common law
Africa	Portugal	Africa
Egypt	Spain	Kenya
		Nigeria
Americas	Code laws-German origin	South Africa
Argentina	Asia	Zimbabwe
Brazil	Japan	
Chile	South Korea	Americas
Colombia	Taiwan, China	Canada
Ecuador		United States
Mexico	Europe	
Peru	Austria	Asia
Uruguay	Czech Republic	Hong Kong, China
Venezuela	Germany	India
	Hungary	Israel
Asia	Slovak Republic	Malaysia
Indonesia	Switzerland	Pakistan
Jordan		Singapore
Philippines	Code law-Scandinavian origin	Thailand
Turkey	Europe	
	Denmark	Australasia
Europe	Finland	Australia
Belgium	Iceland	New Zealand
France	Norway	

<sup>①</sup> [http://en.wikipedia.org/wiki/Civil\\_law\\_\(legal\\_system\)](http://en.wikipedia.org/wiki/Civil_law_(legal_system)) [http://en.wikipedia.org/wiki/Code\\_law](http://en.wikipedia.org/wiki/Code_law)

续表

Code law-French origin	The Netherlands	Common law
Greece	Sweden	Europe
Italy		Ireland
Luxembourg		United Kingdom

### (3) Taxation

In many countries, tax legislation effectively determines accounting standards because companies must record revenues and expenses in their accounts to claim them for tax purposes. This is the case, for example, in Germany and France. In other countries, such as the Netherlands, financial and tax accounting are separate, tax legislation may occasionally require the application of certain accounting principles. Last in, first out (LIFO) inventory valuation in the United States is an example.

### (4) Political and Economic Ties

Accounting ideas and technologies are transferred through conquest, commerce, and similar forces. Double-entry bookkeeping, which originated in Italy in the 1400s, gradually spread across Europe along with other ideas of the Renaissance. British colonialism exported accountants and accounting concepts throughout the empire. German occupation during World War II led France to adopt its Plan Comptable. The United States forced U. S. -style accounting regulatory regimes on Japan after World War II. Many developing economies use an accounting system that was developed elsewhere, either because it was imposed on them (e. g. , India) or by their own choice (e. g. , countries of Eastern Europe now modeling their accounting systems after European Union (EU) regulations). Economic integration through the growth of international trade and capital flows is a powerful motivator for the convergence of accounting standards.

### (5) Inflation

Inflation distorts historical cost accounting and affects the tendency of a country to incorporate price changes into the accounts. Israel, Mexico, and certain



countries of South America use general price-level accounting because of their experiences with hyperinflation. In the late 1970s, in response to unusually high rates of inflation, both the United States and United Kingdom experimented with reporting the effects of changing prices.

#### **(6) Level of Economic Development**

This factor affects the types of business transactions conducted in an economy and determines which ones are most prevalent. The type of transactions, in turn, determines the accounting issues that are faced. For example, stock-based executive compensation or asset securitization makes little sense in economies with underdeveloped capital markets. Today, many industrial economies are becoming service economies. Accounting issues such as valuing fixed assets and recording depreciation, relevant in manufacturing, are becoming less important. New accounting challenges, such as valuing intangibles and human resources, are emerging.

#### **(7) Education Level**

Highly sophisticated accounting standards and practices are useless if they are misunderstood and misused. For example, a complex technical report on cost behavior variances is meaningless unless the reader understands cost accounting. Disclosures about the risks of derivative securities are not informative unless they can be read competently.

Several of these first seven variables are closely associated. For example, the common law legal system originated in Britain and was exported to such countries as Australia, Canada, and the United States. These four countries all have highly developed capital markets, which dominate the orientation of their financial reporting. Financial and tax accounting are separate. By contrast, most of Continental Europe and Japan have code law legal systems and rely on banks or the government or the government for most of their finance. Accounting rules there generally conform to tax laws.

Establishing cause and effect is difficult. The type of legal system may predispose a country toward its system of finance. A common law legal system