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CCS Insights

会计准则解析之固定资产 2:
固定资产的后续计量

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会计准则解析之固定资产 2



固定资产的初始计



固定资产的确认

伞 icon

急救箱 icon

固定资产的后续计量

眼镜 icon

固定资产的处置

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固定资产的后续计量

Measurement Subsequent to Initial Recognition



01 | 固定资产折旧 /
Depreciation of PPE


02 | 固定资产折旧方法
Depreciation Methods


03 | 固定资产使用寿命、预计净残值 [Residual Value] 和折旧方法的复核 [Review]
Review of Useful Life, Estimated Net Residual Value and Depreciation Method of Fixed Assets

04 | 固定资产后续支出
Subsequent Costs



固定资产折旧






- 计提折旧的固定资产范围：
- 准则规定，企业应对所有的固定资产计提折旧（已提足折旧仍继续使用的固定资产和单独计价入账的土地除外）。
- **Scope of PPEs subject to Depreciation:**
- The standard states that an enterprise should depreciate all fixed assets (except for fully depreciated fixed assets that continue to be used and land that is separately valued in the accounts).

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固定资产折旧




- 实践中：
- 固定资产应当按月计提折旧 [To Provide depreciation]。当月增加的固定资产，当月不计提折旧，从下月起计提折旧；当月减少的固定资产，当月仍计提折旧，从下月起不计提折旧。
- 固定资产提足折旧后 [Fully Depreciated]，不论能否继续使用，均不再计提折旧，提前报废 [Scrapped Prematurely] 的固定资产也不再补提折旧。
- 因大修理而停用、未使用的固定资产，照提折旧。

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固定资产折旧




- 实践中：
 - 已达到预定可使用状态但尚未办理竣工决算的固定资产，应当按照估计价值确定其成本，并计提折旧；待办理竣工决算后再按实际成本调整原来的暂估价值，但不需要调整原已计提的折旧额。
 - 对于融资租入的固定资产，在确定折旧年限时应该考虑是否可以合理确定租赁期届满时承租人会不会取得资产的所有权。
 - 处于更新改造过程停止使用的固定资产，不计提折旧。因为固定资产已转入在建工程，不属于固定资产核算范围，所以不计提折旧。

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案例：下列资产中，不需要计提折旧的是？



- 1) 已划分为持有待售的固定资产
- 2) 以公允价值模式进行后续计量的已出租厂房
- 3) 因产品市场不景气尚未投入使用的外购机器设备
- 4) 已经完工投入使用但尚未办理竣工决算的自建厂房



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固定资产折旧方法 - 直线法计提折旧

Depreciation Method - Straight-Line Method



- 年折旧额 = (原价 - 预计净残值) ÷ 预计使用年限 [原价 * 年折旧率]
- *Annual Depreciation = (Cost of the Asset - Residual Value) / Estimated Useful Life of the Asset*




- 优点: 简单易操作
- 缺点: 忽视固定资产在不同期间提供经济利益的方法是不同的

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固定资产折旧方法 - 余额递减法


Depreciation Method - Diminishing Balance Method



- 年折旧额 = 期初固定资产净值 / 预计使用年限
- *Annual Depreciation = (Net Book Value - Residual Value) / Estimated Useful Life of the Asset*

- 优点: 考虑了固定资产在不同期间提供经济利益的方式是不同的 - 递减
- 缺点: 计算工作量大

Depreciation



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固定资产折旧方法 - 工作量法

Depreciation Method - Units of Production Method



- 年折旧额 = (固定资产原价 - 预计净残值) ÷ 预计总工作量
- *Annual Depreciation = (Cost of the Asset - Residual Value) / Estimated Production Capability*
- 优点: 折旧费用与资产的损耗直接挂钩, 生产单位的折旧与收入和支出准确匹配
- *Depreciation expense is directly tied to the wear and tear on the asset, and Units of production depreciation accurately match revenues and expenses*




- 缺点: 很多资产的工作量是难以准确预计的

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固定资产的后续计量

Measurement Subsequent to Initial Recognition



- 3) 固定资产使用寿命、预计净残值 [Residual Value] 和折旧方法的复核 [Review]

固定资产使用寿命、预计净残值和折旧方法的改变应作为会计估计变更 [Changes in accounting estimates] 处理。
- 4) 固定资产后续支出 [Subsequent Costs]

后续支出的处理原则为:


 - 符合固定资产确认条件的, 应当计入固定资产成本, 同时将被替换部分的账面价值终止确认 [Recognised]; 不符合固定资产确认条件的, 应当计入当期损益 [The costs are recognized in Profit or Loss as incurred]。

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