

關於《香港會計報告準則》前言討論稿的意見

香港會計師公會：

我們認真研究了《香港會計報告準則》前言的討論稿，現就《香港會計報告準則》與《國際會計報告準則》的銜接問題提出以下建議：

1、針對貴公會《香港會計報告準則》前言的討論稿第五條建議，我們認為在香港聯交所上市的香港地區以外的公司，可以選用香港會計報告準則以外的其他準則來編制財務會計報告。也可以採用香港會計指南中提出的業務最佳處理方法以外的其他方法來處理經濟業務，且不需單獨披露不同處理方法之間的差異；

2、針對貴公會《香港會計報告準則》前言的討論稿第十一條提出的對於一個交易事項，可以採用基準或備選的處理方法。我們建議《香港會計報告準則》盡量減少可選處理方法，使同一業務在不同企業或不同期間的處理方法保持一致，以增加會計信息的可比性。

3、我們完全同意《香港會計報告準則》前言的討論稿第二十六條中提出的在香港會計師公會與國際會計準則委員會之間建立必要的溝通機制。我們建議這種機制應儘快建立，以便於加強合作，避免不必要的差異。當任何一方開始制定一個新準則或對原有準則進行修訂時，應相互溝通，以便雙方工作的協調，並保持同步。具體內容應儘量保持一致或消除以往存在的差異；

中國石油天然氣股份有限公司

2003年7月14日

English Translation

Re: ED on Preface to Financial Reporting Standards and Accounting Guidelines (ED/Preface)

Hong Kong Society of Accountants:

We have studied the ED/Preface and have the following comments regarding the convergence of Hong Kong Financial Reporting Standards (HKFRS) with International Financial Reporting Standards (IFRS):

1. With regard to paragraph 5 of the ED/Preface, we consider that non-Hong Kong enterprises listed on the Hong Kong Stock Exchange should be allowed to use standards other than HKFRS to prepare financial statements. They should also be allowed to adopt treatments other than the best practice proposed under ED/Preface to account for their business and should not be required to disclose the differences separately.
2. With regard to paragraph 11 of the ED/Preface concerning different treatments for given transactions and events, we consider the ED/Preface should propose reducing the choice of treatments so as to enhance the comparability between enterprises in the same business or with different accounting periods.
3. We totally agreed with the proposal under paragraph 26 of ED/Preface regarding the coordination with international due process. We consider that such coordination should be implemented as soon as possible so as to avoid any unnecessary differences. If any of the two parties start developing a new standard and revising an existing standard, they should be communicated with each other so as to enable both parties to coordinate their work plans. The proposals should be consistent and should aim to eliminate the existing differences.

China Petroleum (Holdings) Limited
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