

Joint Declaration of the China Accounting Standards Committee and the Hong Kong Institute of Certified Public Accountants on the converged China Accounting Standards for Business Enterprises and Hong Kong Financial Reporting Standards

Appendix 1 to Annex I

China Accounting Standards for Business Enterprises

ACCOUNTING STANDARD FOR BUSINESS ENTERPRISES – BASIC STANDARD
(Order No. 33 of Finance Minister of the People's Republic of China)

ACCOUNTING STANDARDS FOR BUSINESS ENTERPRISES – SPECIFIC STANDARDS 1-38

(Cai Kuai [2006] No. 3)

- Accounting Standard for Business Enterprises No. 1 – Inventories
- Accounting Standard for Business Enterprises No. 2 – Long-term Equity Investments
- Accounting Standard for Business Enterprises No. 3 – Investment Property
- Accounting Standard for Business Enterprises No. 4 – Fixed Assets
- Accounting Standard for Business Enterprises No. 5 – Biological Assets
- Accounting Standard for Business Enterprises No. 6 – Intangible Assets
- Accounting Standard for Business Enterprises No. 7 – Exchange of Non-Monetary Assets
- Accounting Standard for Business Enterprises No. 8 – Impairment of Assets
- Accounting Standard for Business Enterprises No. 9 – Employee Benefits
- Accounting Standard for Business Enterprises No. 10 – Enterprise Pension Funds
- Accounting Standard for Business Enterprises No. 11 – Share-based Payment
- Accounting Standard for Business Enterprises No. 12 – Debt Restructurings
- Accounting Standard for Business Enterprises No. 13 – Contingencies
- Accounting Standard for Business Enterprises No. 14 – Revenue
- Accounting Standard for Business Enterprises No. 15 – Construction Contracts
- Accounting Standard for Business Enterprises No. 16 – Government Grants
- Accounting Standard for Business Enterprises No. 17 – Borrowing Costs
- Accounting Standard for Business Enterprises No. 18 – Income Taxes
- Accounting Standard for Business Enterprises No. 19 – Foreign Currency Translation

- Accounting Standard for Business Enterprises No. 20 – Business Combinations
- Accounting Standard for Business Enterprises No. 21 – Leases
- Accounting Standard for Business Enterprises No. 22 – Financial Instruments: Recognition and Measurement
- Accounting Standard for Business Enterprises No. 23 – Transfer of Financial Assets
- Accounting Standard for Business Enterprises No. 24 – Hedging
- Accounting Standard for Business Enterprises No. 25 – Direct Insurance Contracts
- Accounting Standard for Business Enterprises No. 26 – Reinsurance Contracts
- Accounting Standard for Business Enterprises No. 27 – Extraction of Oil and Natural Gas
- Accounting Standard for Business Enterprises No. 28 – Changes in Accounting Policies and Accounting Estimates and Corrections of Errors
- Accounting Standard for Business Enterprises No. 29 – Events after the Balance Sheet Date
- Accounting Standard for Business Enterprises No. 30 – Presentation of Financial Statements
- Accounting Standard for Business Enterprises No. 31 – Cash Flow Statements
- Accounting Standard for Business Enterprises No. 32 – Interim Financial Reporting
- Accounting Standard for Business Enterprises No. 33 – Consolidated Financial Statements
- Accounting Standard for Business Enterprises No. 34 – Earnings per Share
- Accounting Standard for Business Enterprises No. 35 – Segment Reporting
- Accounting Standard for Business Enterprises No. 36 – Related Party Disclosures
- Accounting Standard for Business Enterprises No. 37 – Financial Instruments: Presentation and Disclosures
- Accounting Standard for Business Enterprises No. 38 – First-time Adoption of Accounting Standards for Business Enterprises

ASBE INTERPRETATION No. 1

(Cai Kuai [2007] No. 14)

ASBE IMPLEMENTATION GUIDANCE

(Cai Kuai [2006] No. 18)

- Implementation Guidance For Accounting Standard for Business Enterprises No. 1 – Inventories
- Implementation Guidance For Accounting Standard for Business Enterprises No. 2 – Long-term Equity Investments
- Implementation Guidance for Accounting Standard for Business Enterprises No. 3 – Investment Property
- Implementation Guidance for Accounting Standard for Business Enterprises No. 4 – Fixed Assets
- Implementation Guidance for Accounting Standard for Business Enterprises No. 5 – Biological Assets
- Implementation Guidance For Accounting Standard for Business Enterprises No. 6 – Intangible Assets
- Implementation Guidance for Accounting Standard for Business Enterprises No. 7 – Exchange of Non-Monetary Assets
- Implementation Guidance for Accounting Standard for Business Enterprises No. 8 – Impairment of Assets
- Implementation Guidance for Accounting Standard for Business Enterprises No. 9 – Employee Benefits
- Implementation Guidance for Accounting Standard for Business Enterprises No. 10 – Enterprise Pension Funds
- Implementation Guidance for Accounting Standard for Business Enterprises No. 11 – Share-based Payment
- Implementation Guidance for Accounting Standard for Business Enterprises No. 12 – Debt Restructurings
- Implementation Guidance for Accounting Standard for Business Enterprises No. 13 – Contingencies
- Implementation Guidance for Accounting Standard for Business Enterprises No. 14 – Revenue
- Implementation Guidance for Accounting Standard for Business Enterprises No. 16 – Government Grants
- Implementation Guidance for Accounting Standard for Business Enterprises No. 17 – Borrowing Costs
- Implementation Guidance for Accounting Standard for Business Enterprises No. 18 – Income Taxes
- Implementation Guidance for Accounting Standards for Business Enterprises No. 19 – Foreign Currency Translation
- Implementation Guidance for Accounting Standards for Business Enterprises No. 20 – Business Combinations
- Implementation Guidance for Accounting Standard for Business Enterprises No. 21 – Leases

- Implementation Guidance for Accounting Standard for Business Enterprises No. 22 – Financial Instruments: Recognition and Measurement
- Implementation Guidance for Accounting Standard for Business Enterprises No. 23 – Transfer of Financial Assets
- Implementation Guidance for Accounting Standard for Business Enterprises No. 24 – Hedging
- Implementation Guidance for Accounting Standard for Business Enterprises No. 27 – Extraction of Oil and Natural Gas
- Implementation Guidance for Accounting Standard for Business Enterprises No. 28 – Changes in Accounting Policies and Accounting Estimates and Corrections of Errors
- Implementation Guidance for Accounting Standard for Business Enterprises No. 30 – Presentation of Financial Statements
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