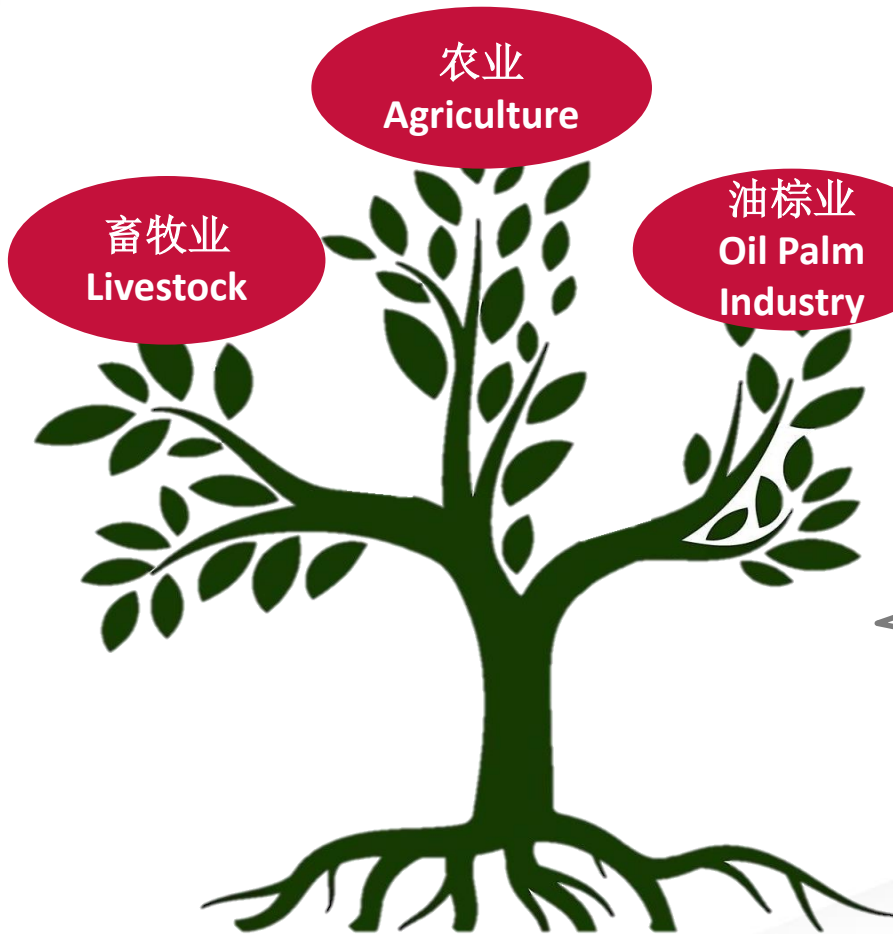


Do you know how complicated the accounting principles of biological assets are?

你知道生物资产的会计原则有多复杂吗？



什么是生物资产？
What are biological assets?

如何衡量生物资产？
How to measure biological assets?

生物资产的会计原则？
Accounting principles for biological assets?



Don't panic!!!

Ecovis is absolutely capable of using the most standardized accounting principles to solve your problems.

别慌!!!

Ecovis 绝对有能力用最规范的会计原则帮您做规划。



WHAT IS BIOLOGICAL ASSET? 什么是生物资产?



Assets that are plants or living animals owned by a businesses for agriculture activity.

从事农业活动的企业所拥有的动植物资产。



Biological Asset

Agricultural activities are the management of biological entities, the sale of biological assets and conversion into agricultural products or other biological assets

农业活动是生物实体的管理，将生物资产出售，转变为农产品或其他生物资产



Biological transformation includes **qualitative** or **quantitative** changes in a biological asset caused by the processes of growth, degeneration, production, and procreation
生物转化包括生长，退化，生产和繁殖造成的定性或定量变化生物资产。



Biological Assets 生物资产

Biological Asset = A living animal or plant.
一种活的动物或植物

Animals
动物



Products that will be harvested as agricultural products or sold as biological assets.

将作为农业产品收获或作为生物资产出售的产品



Consumable Biological Asset
消耗性生物资产



Dr. Biological Assets
Cr. Cash



Agriculture Produce

农业产品



**Dr. Inventory
Cr. Biological
Asset**

- Agriculture Produce refer to the products harvested from the biological assets.

农产品是指从生物资产中收获的农产品。

- Harvesting is the process of products from a biological asset or the cessation of a biological asset's life processes.

收获是指从生物资产中分离农产品或停止生物资产的生命过程。



Bearer Plant 承载植物

A bearer plant is a living plant that:

- used in the production or supply of agricultural produce;
用于生产或供应农产品;
- expected to bear more than one period;
预计将承受一个以上的时期;
- except for occasional scrap sales, it is very likely to be sold as agricultural products.
除偶然的废品销售外，极有可能作为农产品销售。



The following table provides examples of biological assets, agricultural products, and post-harvest processed products:

下表提供了生物资产，农产品和收获后加工后的产品的示例：

Biological Assets 生物资产	Agriculture Produce 农业产品	Products that are the result of processing after harvest 产品处理后的结果收成
Sheep 绵羊	Wools 羊毛	Yarn, Carpet 毛毯
Daily Cattle 乳牛	Milk 牛奶	Cheese 起司
Sugarcane 甘蔗	Harvested Cane 甘蔗	Sugar 蔗糖
Cotton Plants 棉花树	Harvested Cotton 棉花	Thread, Clothing 衣服



Recognition of Biological Asset 识别生物资产

An entity shall recognize a biological asset or agricultural produce when, and only when:
实体仅在以下情况下才应确认生物资产或农产品:

- The entity controls the asset as a result of past events;
由于过去的事件，企业控制资产；
- It is potentially related to future economic benefits or services with assets will flow to the entity;
与该资产相关的未来经济利益或服务潜力很可能会流入该企业
- The fair value or cost of the asset can be measured reliably.
资产的公允价值或成本能够可靠地计量。



Measurement of Biological Asset 生物资产计量



- A biological asset shall be measured on initial recognition and at the end of each reporting period date as at its **fair value less costs to sell**, except for the case where the fair value cannot be measured reliably.

生物资产在初始确认时以及在每个报告期末以其公允价值减去估计的销售点成本进行计量，除非无法可靠地计量公允价值。

- Agricultural products harvested from an entity's biological assets shall be measured at its **fair value less costs to sell** at the point of harvest under **IAS 2: Inventories**.

从实体的生物资产中收获的农产品，应按照 **IAS 2: Inventories** 的公允价值减去在收获时的销售成本计量。





Assets measured at fair value less costs to sell :

- An **unconditional government grant** related to a biological asset measured at its fair value less costs to sell shall be **recognized in profit or loss** when the government grant becomes **receivable**.

应以公允价值减去处置成本计量的生物资产有关的无条件政府补助，在应收政府补助时，计入当期损益。

- If the **government grant is conditional**, including when a government grant requires an entity not to engage in specified agricultural activity, the grant is **recognized when the conditions are met**.

如果政府补助是有条件的，包括政府补助要求实体不从事特定农业活动时，则在满足条件时确认补助。



For more clarification, please contact us!
欲了解更多详情，赶快与我们联系吧！

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