

二级财务报表重难点解析：公司间投资



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表 1 是 notes Book2, page 68 上的一张表，根据所持股份的不同，对各项投资进行了分类：

Type	Ownership	Degree of Influence	Accounting Treatment
Investment in financial assets	less than 20%	No significant influence	Held-to-maturity, available-for-sale, held-for trading, or designated at fair value
Investment in associates	20%-50%	Significant influence	Equity method
Business combinations	More than 50%	Control	Acquisition Method
Joint venture	50%/50%	Shared control	IFRS: Proportionate consolidation preferred; U. S. GAAP: Equity method

表 2 在资产负债表和利润表中，不同类型金融资产的价值和收益的处理

	Calculation	Held-for trading	Available-for-sale	Held-to-maturity
Purchase price	Given			
Fair value	Given	Balance sheet value	Balance sheet value	
Interest revenue	Purchase price*Market rate	recognized in Income statement	recognized in Income statement	recognized in Income statement
coupon payment	face value*coupon rate			
Amortized discount/premium	Interest revenue-coupon payment			

Amortized cost	Purchase Price+ Amortized discount/premium			Balance sheet value
Unrealized gain	Fair value-Amortized Cost	recognized in Income statement	IFRS: recognized in Equity; U.S. GAAP: reported in stockholders' equity as a component of other comprehensive income	

表三, Equity Method, Proportionate Consolidation Method 和 Acquisition Method 之间的比较说明: 表中 P 表示收购方对应项的数值, S 表示被收购方对应项的数值, S_1 表示 $S \times \text{ownership rate}$ 。

表三. A Balance Sheet

	Equity Method	Proportionate Consolidation	Acquisition Method
Current asset	P-Investment in S	$P+S_1$ -Investment in S	$P+S$ -Investment in S
Investment in S	Investment in S		
Other asset	P	$P+S_1$	$P+S$
Total	P	$P+S_1$ -Investment in S	$P+S$ -Investment in S
Current Liability	P	$P+S_1$	$P+S$
Long-term Debt	P	$P+S_1$	$P+S$
Minority Interest			Equity of S*(1-ownership rate)=equity of S-Investment in S
Common stock	P	P	P
Retained earning	P	P	P
Total	P		$P+S$ -Investment in S

表三. B Income Statement

	Equity Method	Proportionate Consolidation	Acquisition Method
Revenue	P	$P+S_1$	$P+S$
Expenses	P	$P+S_1$	$P+S$
Operating income	P	$P+S_1$	$P+S$

Equity in income of S	net income of S*ownership rate		
Minority interest			-net income of S* (1-ownership rate)
Net Income			