

## 摘 要

二十一世纪以来，随着科学技术和经济的发展，企业并购增加，由于企业并购产生的企业合并也愈加频繁，如何进行企业合并处理变得越来越重要。关于合并报表理论的研究已经日趋完善，然而关于合并报表的实务案例研究尤其是特殊类合并报表实务案例较少。会计准则也无法给每个具体的交易案例提供处理建议，因为实务中企业交易的类型千变万化。特殊情形下的报表合并公开案例较少，实务中不同的人有不同的理解，相关的会计处理也容易产生争议和分歧，因此，有必要针对此类交易进行研究。

本文以实务案例 S 公司作为研究对象，研究特殊情形下的合并报表会计处理。S 公司作为国有控股集团上市公司，投资并购业务多，合并报表类型丰富多样，年报经事务所审计，相关案例具有典型性和可借鉴性。本文框架由五个部分组成，首先，从合并报表理论出发，对编制合并财务报表的相关理论基础进行研究和解读，对合并报表的相关概念进行界定，对合并报表会计处理方法进行研究。其次介绍本次选取案例 S 公司相关情况，包括 S 公司的背景介绍，近三年的资产负债情况和经营成果，S 公司的组织架构，以及母子公司置换、合伙企业并表、实质控制合并这三类特殊类交易的交易背景，股权结构设计，交易实施情况。然后详细阐述了母子公司置换、合伙企业并表、实质控制合并三个比较特殊的企业合并案例合并报表编制情况，包括如何认定控制，合并抵消分录的编制，合并报表的呈现及经济后果分析，以及三个案例带来的思考及需进一步规范的地方。最后，得出相关研究结论以及案例带来的启示。

通过对特殊情形下的合并报表研究，研究如何判断控制这一合并报表的关键因素，以及合并报表带来的财务影响，希望通过实务中真实的会计案例，能够促进会计指引的完善，使合并报表能够更加真实的反映会计信息，给人们在处理公开市场较少出现或者存在争议的合并报表处理提供启示。

**关键词：**控制；企业合并；母子公司置换；合伙企业并表；实质控制

## Abstract

Since the 21st century, with the development of science, technology, and economy, enterprise mergers and acquisitions have increased. Due to the increasing frequency of enterprise mergers and acquisitions, it has become increasingly important to carry out enterprise merger processing. The research on the theory of consolidated financial statements has become increasingly sophisticated, but there are few practical case studies on consolidated financial statements, especially on special types of consolidated financial statements. Accounting standards also cannot provide handling suggestions for each specific transaction case, as the types of transactions in enterprises vary greatly in practice. There are relatively few cases of financial statement consolidation and disclosure under special circumstances, and different people have different understandings in practice. Relevant accounting treatments are also prone to disputes and disagreements. Therefore, it is necessary to conduct research on such transactions.

This article takes the practical case of Company S as the research object to study the accounting treatment of consolidated financial statements under special circumstances. As a listed company of a state-owned holding group, S Company has a wide range of investment and merger and acquisition businesses, diverse types of consolidated financial statements, and annual reports audited by accounting firms. The relevant cases are typical and can be used for reference. The framework of this article consists of five parts. Firstly, starting from the theory of consolidated financial statements, the relevant theoretical foundations for preparing consolidated financial statements are studied and interpreted, the relevant concepts of consolidated financial statements are defined, and the accounting treatment methods for consolidated financial statements are studied. Next, introduce the relevant situation of the selected case S company, including the background introduction of S company, the asset and liability situation and operating results of the past three years, the organizational structure of S company, as well as the transaction background, equity structure design, and transaction implementation of three special types of transactions: parent subsidiary replacement, partnership enterprise consolidation, and substantive control merger. Then, a detailed explanation was given on the preparation of consolidated financial statements for three special cases of corporate mergers, namely the replacement of parent and subsidiary companies, consolidation of partnership enterprises, and substantive control consolidation. This included

how to identify control, the preparation of consolidated offsetting entries, the presentation of consolidated financial statements, and an analysis of economic consequences. Additionally, the reflections and areas that need further standardization brought about by these three cases were also discussed. Finally, draw relevant research conclusions and insights from the case study.

By studying the consolidation of financial statements under special circumstances, this study aims to determine the key factors controlling the consolidation of financial statements, as well as the financial impact they bring. It is hoped that through real accounting cases in practice, the improvement of accounting guidelines can be promoted, so that the consolidation of financial statements can more accurately reflect accounting information, and provide insights for people in dealing with the less common or controversial consolidation of financial statements in the open market.

**Key Words:** Control; Business merger; Replacement of parent subsidiary companies; Merger of partnership enterprises; Substantial control

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