Problem to be solved:

下列各项中属于资产购建或生产正常中断,无需暂停资本化的是()。

- A. 施工过程中发生了安全事故停工4个月
- B. 发生劳动纠纷停工95天
- C. 安全检查3个月
- D. 因资金周转困难停工半年

Among the following items, those that belong to normal interruptions in asset construction or production and do not require to suspend capitalization are ().

- A. Work was suspended for 4 months due to a safety accident during construction.
- B. Work was suspended for 95 days due to a labor dispute.
- C. Safety inspection for 3 months.
- D. Work was suspended for half a year due to difficulties in capital turnover.

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下列各项中,属于企业应暂停借款费用资本化的事项是()。

- A. 可预见不可抗力因素导致暂停5个月
- B. 安全检查暂停1个月
- C. 工程事故连续暂停2个月
- D. 资金周转发生困难连续暂停4个月

答案: D

解析: 符合资本化条件的资产在购建或者生产过程中发生非正常中断、且中断时间连续超过3个月的,应当暂停借款费用的资本化。

Among the following items, the one that belongs to the matter for which an enterprise should suspend the capitalization of borrowing costs is ().

- A. Suspension for 5 months due to foreseeable force majeure factors.
- B. Suspension for 1 month for safety inspection.
- C. Continuous suspension for 2 months due to engineering accidents.
- D. Continuous suspension for 4 months due to difficulties in capital turnover.

Answer: L

Explanation: For assets that meet the capitalization criteria, if there is an abnormal interruption during the construction or production process, and the interruption lasts for more than three consecutive months, the capitalization of borrowing costs should be suspended.

如果企业建造生产线工程可以生产出合格产品,但没有到达预期产值能力的,则不满足停止资本化条件。()

A. 正确

B. 错误 答室· B

解析: 购建或者生产符合资本化条件的资产需要试生产的, 在试生产结果表明资产能够 生产出合格产品时, 应当认为该资产已经达到预定可使用或可销售状态。

If an enterprise constructs a production line project that can produce qualified products, but does not reach the expected production capacity, it does not meet the conditions for ceasing capitalization. ()

A. Correct

B. Incorrect

Answer: B

Explanation: For the construction or production of assets that meet the capitalization criteria, if trial production is required, when the trial production results indicate that the asset can produce qualified products, it should be considered that the asset has reached the predetermined usable or salable state.

More Examples

Example 3

Example 4

Example 5