id: 0

question: 下列各项中,应当作为以权益结算的股份支付进行会计处理的有()。

A.向子公司定向发行股票,作为取得子公司提供的咨询服务的价款

B.授予子公司高管以低于市价购买本公司股票的期权计划

C.授予本公司研发人员现金股票增值权,研发人员达到一定服务期限后,将会按照公司股价的增值幅度自公司获得现金

D.承诺达到业绩条件时向员工无对价定向发行股票的计划

answer: A, B, D

explanation:解析:选项ABD:以权益结算的股份支付,是指企业为获取服务而以股份(如限制性股票)或其他权益工具(如股票期权)作为对价进行结算的交易。向子公司及其管理人员授予本公司股票和其他权益工具,也应作为以权益结算的股份支付处理。因此,选项ABD正确。

选项C: 现金股票增值权属于以现金结算的股份支付。因此,选项C错误。

综上所述,本题答案为选项ABD。

Question: Among the following items, those that should be accounted for as equity-settled share-based payments include ().

A. Issuing shares to a subsidiary specifically for the acquisition of consulting services provided by the subsidiary.

B. Offering an option plan to the executives of a subsidiary that allows them to purchase the company's shares at below-market prices.

C. Granting cash-settled share appreciation rights to the company's R&D personnel, who will receive cash from the company based on the increase in the company's share price after reaching a certain service period.

D. Committing to a plan that issues shares to employees without consideration upon reaching performance conditions.

Answer: A, B, D

Explanation: Options A, B, and D: Equity-settled share-based payments refer to transactions where a company settles payments for services received with shares (such as restricted stocks) or other equity instruments (such as stock options). Granting the company's shares and other equity instruments to a subsidiary and its executives should also be treated as equity-settled share-based payments. Therefore, options A, B, and D are correct. Option C: Cash-settled share appreciation rights belong to cash-settled share-based payments. Therefore, option C is incorrect. Based on the above analysis, the correct answer to this question is options A, B, and D.