id: 0

question: 下列各事项中,各公司应按照股份支付会计准则处理的是()。

A: 大海公司以自身普通股授予其子公司管理人员

B: 飞鸟公司分配现金股利给其股东

C: 青山公司租赁房屋给在职员工免费使用

D: 绿水公司用外购产品分配给在职员工

answer: A

explanation: 解析:股份支付,是指企业为获取职工和其他方提供服务而授予权益工具或者承担以权益工具为基础确定的负债的交易。选项A:大海公司以自身普通股授予其子公司管理人员,属于 以权益结算的股份支付,应按照股份支付会计准则处理,因此,选项A正确。选项B:飞鸟公司分配现金股利给其股东,属于对已有权益的股东进行分红,不适用股份支付准则。因此,选项B错误。 选项CD:租赁房屋给在职员工免费使用、用外购产品分配给在职员工均属于非货币性福利,应按照职工薪酬准则进行会计处理,因此,选项CD错误。综上所述,本题答案为选项A。

Question: Among the following items, the transactions that companies should account for in accordance with share-based payment accounting standards are ().

A: DaHai Company grants its ordinary shares to the management of its subsidiary.

B: FeiNiao Company distributes cash dividends to its shareholders.

C: QingShan Company leases houses to its employees for free use.

D: LvShui Company distributes externally purchased products to its employees.

Answer: A

Explanation: Share-based payment refers to transactions where a company acquires goods and services by granting equity instruments or assuming liabilities that are settled based on equity instruments. Option A: DaHai Company granting its ordinary shares to the management of its subsidiary is considered a share-based payment settled in equity, and should be accounted for in accordance with share-based payment accounting standards. Therefore, option B: FeiNiao Company distributing cash dividends to its shareholders is considered a dividend distribution to existing equity holders and does not apply to share-based payment standards. Therefore, option B is incorrect. Options C and D: Leasing houses for free use to employees and distributing externally purchased products to employees are considered non-monetary benefits and should be accounted for according to employee compensation standards. Therefore, options C and D are incorrect. Based on the above analysis, the correct answer to this question is option A.