

一、资产类 Assets

流动资产 Current assets

货币资金 Cash and cash equivalents

1001 现金 Cash

1002 银行存款 Cash in bank

1009 其他货币资金 Other cash and cash equivalents

'100901 外埠存款 Other city Cash in bank

'100902 银行本票 Cashier's cheque

'100903 银行汇票 Bank draft

'100904 信用卡 Credit card

'100905 信用证保证金 L/C Guarantee deposits

'100906 存出投资款 Refundable deposits

1101 短期投资 Short-term investments

'110101 股票 Short-term investments - stock

'110102 债券 Short-term investments - corporate bonds

'110103 基金 Short-term investments - corporate funds

'110110 其他 Short-term investments - other

1102 短期投资跌价准备 Short-term investments falling price reserves

应收款 Account receivable

1111 应收票据 Note receivable

银行承兑汇票 Bank acceptance

商业承兑汇票 Trade acceptance

1121 应收股利 Dividend receivable

1122 应收利息 Interest receivable

1131 应收账款 Account receivable

1133 其他应收款 Other notes receivable

1141 坏账准备 Bad debt reserves

1151 预付账款 Advance money

1161 应收补贴款 Cover deficit by state subsidies of receivable

库存资产 Inventories

1201 物资采购 Supplies purchasing

1211 原材料 Raw materials

1221 包装物 Wrappage

1231 低值易耗品 Low-value consumption goods

1232 材料成本差异 Materials cost variance

1241 自制半成品 Semi-Finished goods

1243 库存商品 Finished goods

1244 商品进销差价 Differences between purchasing and selling price

1251 委托加工物资 Work in process - outsourced

1261 委托代销商品 Trust to and sell the goods on a commission basis

1271 受托代销商品 Commissioned and sell the goods on a commission basis

1281 存货跌价准备 Inventory falling price reserves

1291 分期收款发出商品 Collect money and send out the goods by stages

1301 待摊费用 Deferred and prepaid expenses  
长期投资 Long-term investment  
1401 长期股权投资 Long-term investment on stocks  
'140101 股票投资 Investment on stocks  
'140102 其他股权投资 Other investment on stocks  
1402 长期债权投资 Long-term investment on bonds  
'140201 债券投资 Investment on bonds  
'140202 其他债权投资 Other investment on bonds  
1421 长期投资减值准备 Long-term investments depreciation reserves  
股权投资减值准备 Stock rights investment depreciation reserves  
债权投资减值准备 Bcreditor's rights investment depreciation reserves  
1431 委托贷款 Entrust loans  
'143101 本金 Principal  
'143102 利息 Interest  
'143103 减值准备 Depreciation reserves  
1501 固定资产 Fixed assets  
房屋 Building  
建筑物 Structure  
机器设备 Machinery equipment  
运输设备 Transportation facilities  
工具器具 Instruments and implement  
1502 累计折旧 Accumulated depreciation  
1505 固定资产减值准备 Fixed assets depreciation reserves  
房屋、建筑物减值准备 Building/structure depreciation reserves  
机器设备减值准备 Machinery equipment depreciation reserves  
1601 工程物资 Project goods and material  
'160101 专用材料 Special-purpose material  
'160102 专用设备 Special-purpose equipment  
'160103 预付大型设备款 Prepayments for equipment  
'160104 为生产准备的工具及器具 Preparative instruments and implement for fabricate  
1603 在建工程 Construction-in-process  
安装工程 Erection works  
在安装设备 Erecting equipment-in-process  
技术改造工程 Technical innovation project  
大修理工程 General overhaul project  
1605 在建工程减值准备 Construction-in-process depreciation reserves  
1701 固定资产清理 Liquidation of fixed assets  
1801 无形资产 Intangible assets  
专利权 Patents  
非专利技术 Non-Patents  
商标权 Trademarks, Trade names  
著作权 Copyrights  
土地使用权 Tenure  
商誉 Goodwill

1805 无形资产减值准备 Intangible Assets depreciation reserves  
专利权减值准备 Patent rights depreciation reserves  
商标权减值准备 trademark rights depreciation reserves  
1815 未确认融资费用 Unacknowledged financial charges  
待处理财产损益 Wait deal assets loss or income  
1901 长期待摊费用 Long-term deferred and prepaid expenses  
1911 待处理财产损益 Wait deal assets loss or income  
'191101 待处理流动资产损益 Wait deal intangible assets loss or income  
'191102 待处理固定资产损益 Wait deal fixed assets loss or income

## 二、负债类 Liability

短期负债 Current liability

2101 短期借款 Short-term borrowing  
2111 应付票据 Notes payable  
银行承兑汇票 Bank acceptance  
商业承兑汇票 Trade acceptance  
2121 应付账款 Account payable  
2131 预收账款 Deposit received  
2141 代销商品款 Proxy sale goods revenue  
2151 应付工资 Accrued wages  
2153 应付福利费 Accrued welfarism  
2161 应付股利 Dividends payable  
2171 应交税金 Tax payable  
'217101 应交增值税 value added tax payable  
'21710101 进项税额 Withholdings on VAT  
'21710102 已交税金 Paying tax  
'21710103 转出未交增值税 Unpaid VAT changeover  
'21710104 减免税款 Tax deduction  
'21710105 销项税额 Substituted money on VAT  
'21710106 出口退税 Tax reimbursement for export  
'21710107 进项税额转出 Changeover withholdings on VAT  
'21710108 出口抵减内销产品应纳税额 Export deduct domestic sales goods tax  
'21710109 转出多交增值税 Overpaid VAT changeover  
'21710110 未交增值税 Unpaid VAT  
'217102 应交营业税 Business tax payable  
'217103 应交消费税 Consumption tax payable  
'217104 应交资源税 Resources tax payable  
'217105 应交所得税 Income tax payable  
'217106 应交土地增值税 Increment tax on land value payable  
'217107 应交城市维护建设税 Tax for maintaining and building cities payable  
'217108 应交房产税 Housing property tax payable  
'217109 应交土地使用税 Tenure tax payable  
'217110 应交车船使用税 Vehicle and vessel usage license plate tax(VVULPT) payable

'217111 应交个人所得税 Personal income tax payable  
2176 其他应交款 Other fund in conformity with paying  
2181 其他应付款 Other payables  
2191 预提费用 Drawing expense in advance  
其他负债 Other liabilities  
2201 待转资产价值 Pending chngerover assets value  
2211 预计负债 Anticipation liabilities  
长期负债 Long-term Liabilities  
2301 长期借款 Long-term loans  
一年内到期的长期借款 Long-term loans due within one year  
一年后到期的长期借款 Long-term loans due over one year  
2311 应付债券 Bonds payable  
'231101 债券面值 Face value, Par value  
'231102 债券溢价 Premium on bonds  
'231103 债券折价 Discount on bonds  
'231104 应计利息 Accrued interest  
2321 长期应付款 Long-term account payable  
应付融资租赁款 Accrued financial lease outlay  
一年内到期的长期应付 Long-term account payable due within one year  
一年后到期的长期应付 Long-term account payable over one year  
2331 专项应付款 Special payable  
一年内到期的专项应付 Long-term special payable due within one year  
一年后到期的专项应付 Long-term special payable over one year  
2341 递延税款 Deferral taxes

### 三、所有者权益类 OWNERS' EQUITY

资本 Capita

3101 实收资本(或股本) Paid-up capital(or stock)

实收资本 Paid-up capital

实收股本 Paid-up stock

3103 已归还投资 Investment Returned

公积

3111 资本公积 Capital reserve

'311101 资本(或股本)溢价 Cpital(or Stock) premium

'311102 接受捐赠非现金资产准备 Receive non-cash donate reserve

'311103 股权投资准备 Stock right investment reserves

'311105 拨款转入 Allocate sums changeover in

'311106 外币资本折算差额 Foreign currency capital

'311107 其他资本公积 Other capital reserve

3121 盈余公积 Surplus reserves

'312101 法定盈余公积 Legal surplus

'312102 任意盈余公积 Free surplus reserves

'312103 法定公益金 Legal public welfare fund

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'312104 储备基金 Reserve fund  
'312105 企业发展基金 Enterprise expansion fund  
'312106 利润归还投资 Profits capitalizad on return of investment  
利润 Profits  
3131 本年利润 Current year profits  
3141 利润分配 Profit distribution  
'314101 其他转入 Other chengeover in  
'314102 提取法定盈余公积 Withdrawal legal surplus  
'314103 提取法定公益金 Withdrawal legal public welfare funds  
'314104 提取储备基金 Withdrawal reserve fund  
'314105 提取企业发展基金 Withdrawal reserve for business expansion  
'314106 提取职工奖励及福利基金 Withdrawal staff and workers' bonus and welfare fund  
'314107 利润归还投资 Profits capitalizad on return of investment  
'314108 应付优先股股利 Preferred Stock dividends payable  
'314109 提取任意盈余公积 Withdrawal other common accumulation fund  
'314110 应付普通股股利 Common Stock dividends payable  
'314111 转作资本(或股本)的普通股股利 Common Stock dividends change to assets(or stock)  
'314115 未分配利润 Undistributed profit

#### 四、成本类 Cost

4101 生产成本 Cost of manufacture  
'410101 基本生产成本 Base cost of manufacture  
'410102 辅助生产成本 Auxiliary cost of manufacture  
4105 制造费用 Manufacturing overhead  
材料费 Materials  
管理人员工资 Executive Salaries  
奖金 Wages  
退职金 Retirement allowance  
补贴 Bonus  
外保劳务费 Outsourcing fee  
福利费 Employee benefits/welfare  
会议费 Coferemce  
加班餐费 Special duties  
市内交通费 Business traveling  
通讯费 Correspondence  
电话费 Correspondence  
水电取暖费 Water and Steam  
税费 Taxes and dues  
租赁费 Rent  
管理费 Maintenance  
车辆维护费 Vehicles maintenance  
油料费 Vehicles maintenance  
培训费 Education and training

接待费 Entertainment  
图书、印刷费 Books and printing  
运费 Transportation  
保险费 Insurance premium  
支付手续费 Commission  
杂费 Sundry charges  
折旧费 Depreciation expense  
机物料消耗 Article of consumption  
劳动保护费 Labor protection fees  
季节性停工损失 Loss on seasonality cessation  
4107 劳务成本 Service costs

## 五、损益类 Profit and loss

收入 Income  
业务收入 OPERATING INCOME  
5101 主营业务收入 Prime operating revenue  
产品销售收入 Sales revenue  
服务收入 Service revenue  
5102 其他业务收入 Other operating revenue  
材料销售 Sales materials  
代购代售  
包装物出租 Wrappage lease  
出让资产使用权收入 Remise right of assets revenue  
返还所得税 Reimbursement of income tax  
其他收入 Other revenue  
5201 投资收益 Investment income  
短期投资收益 Current investment income  
长期投资收益 Long-term investment income  
计提的委托贷款减值准备 Withdrawal of entrust loans reserves  
5203 补贴收入 Subsidize revenue  
国家扶持补贴收入 Subsidize revenue from country  
其他补贴收入 Other subsidize revenue  
5301 营业外收入 NON-OPERATING INCOME  
非货币性交易收益 Non-cash deal income  
现金溢余 Cash overage  
处置固定资产净收益 Net income on disposal of fixed assets  
出售无形资产收益 Income on sales of intangible assets  
固定资产盘盈 Fixed assets inventory profit  
罚款净收入 Net amercement income  
支出 Outlay  
业务支出 Revenue charges  
5401 主营业务成本 Operating costs  
产品销售成本 Cost of goods sold

服务成本 Cost of service

5402 主营业务税金及附加 Tax and associate charge

营业税 Sales tax

消费税 Consumption tax

城市维护建设税 Tax for maintaining and building cities

资源税 Resources tax

土地增值税 Increment tax on land value

5405 其他业务支出 Other business expense

销售其他材料成本 Other cost of material sale

其他劳务成本 Other cost of service

其他业务税金及附加费 Other tax and associate charge

费用 Expenses

5501 营业费用 Operating expenses

代销手续费 Consignment commission charge

运杂费 Transpotation

保险费 Insurance premium

展览费 Exhibition fees

广告费 Advertising fees

5502 管理费用 Adminisstrative expenses

职工工资 Staff Salaries

修理费 Repair charge

低值易耗摊销 Article of consumption

办公费 Office allowance

差旅费 Travelling expense

工会经费 Labour union expenditure

研究与开发费 Research and development expense

福利费 Employee benefits/welfare

职工教育经费 Personnel education

待业保险费 Unemployment insurance

劳动保险费 Labour insurance

医疗保险费 Medical insurance

会议费 Coferemce

聘请中介机构费 Intermediary organs

咨询费 Consult fees

诉讼费 Legal cost

业务招待费 Business entertainment

技术转让费 Technology transfer fees

矿产资源补偿费 Mineral resources compensation fees

排污费 Pollution discharge fees

房产税 Housing property tax

车船使用税 Vehicle and vessel usage license plate tax(VVULPT)

土地使用税 Tenure tax

印花税 Stamp tax

5503 财务费用 Finance charge

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利息支出 Interest exchange  
汇兑损失 Foreign exchange loss  
各项手续费 Charge for trouble  
各项专门借款费用 Special-borrowing cost  
5601 营业外支出 Nonbusiness expenditure  
捐赠支出 Donation outlay  
减值准备金 Depreciation reserves  
非常损失 Extraordinary loss  
处理固定资产净损失 Net loss on disposal of fixed assets  
出售无形资产损失 Loss on sales of intangible assets  
固定资产盘亏 Fixed assets inventory loss  
债务重组损失 Loss on arrangement  
罚款支出 Amercement outlay  
5701 所得税 Income tax  
以前年度损益调整 Prior year income adjustment