

## 会计专业术语

### 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

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

#### 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

1201 物资采购 Supplies purchasing

1211 原材料 Raw materials

1221 包装物 Wrappage s

1243 库存商品 Finished goods

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

'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  
1603 在建工程 Construction-in-process  
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  
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

## 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  
2121 应付账款 Account payable  
2131 预收账款 Deposit received  
2151 应付工资 Accrued wages  
2161 应付股利 Dividends payable  
2171 应交税金 Tax payable  
'217101 应交增值税 value added tax 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 chengerover 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 Capital

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 Capital(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

'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 Transpotation  
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  
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

现金 Cash in hand  
银行存款 Cash in bank  
其他货币资金-外埠存款 Other monetary assets - cash in other cities  
其他货币资金-银行本票 Other monetary assets - cashier's check  
其他货币资金-银行汇票 Other monetary assets - bank draft  
其他货币资金-信用卡 Other monetary assets - credit cards  
其他货币资金-信用证保证金 Other monetary assets - L/C deposit  
其他货币资金-存出投资款 Other monetary assets - cash for investment  
短期投资-股票投资 Investments - Short term - stocks  
短期投资-债券投资 Investments - Short term - bonds  
短期投资-基金投资 Investments - Short term - funds  
短期投资-其他投资 Investments - Short term - others  
短期投资跌价准备 Provision for short-term investment  
长期股权投资-股票投资 Long term equity investment - stocks  
长期股权投资-其他股权投资 Long term equity investment - others  
长期债券投资-债券投资 Long term securities investemnt - bonds  
长期债券投资-其他债权投资 Long term securities investment - others  
长期投资减值准备 Provision for long-term investment  
应收票据 Notes receivable  
应收股利 Dividends receivable  
应收利息 Interest receivable  
应收帐款 Trade debtors  
坏帐准备- 应收帐款 Provision for doubtful debts - trade debtors  
预付帐款 Prepayment  
应收补贴款 Allowance receivable  
其他应收款 Other debtors  
坏帐准备- 其他应收款 Provision for doubtful debts - other debtors  
其他流动资产 Other current assets  
物资采购 Purchase  
原材料 Raw materials  
包装物 Packing materials  
低值易耗品 Low value consumbles

材料成本差异 Material cost difference  
自制半成品 Self-manufactured goods  
库存商品 Finished goods  
商品进销差价 Difference between purchase & sales of commodities  
委托加工物资 Consigned processing material  
委托代销商品 Consignment-out  
受托代销商品 Consignment-in  
分期收款发出商品 Goods on instalment sales  
存货跌价准备 Provision for obsolete stocks  
待摊费用 Prepaid expenses  
待处理流动资产损益 Unsettled G/L on current assets  
待处理固定资产损益 Unsettled G/L on fixed assets  
委托贷款-本金 Consignment loan - principle  
委托贷款-利息 Consignment loan - interest  
委托贷款-减值准备 Consignment loan - provision  
固定资产-房屋建筑物 Fixed assets - Buildings  
固定资产-机器设备 Fixed assets - Plant and machinery  
固定资产-电子设备、器具及家具 Fixed assets - Electronic Equipment, furniture and fixtures  
固定资产-运输设备 Fixed assets - Automobiles  
累计折旧 Accumulated depreciation  
固定资产减值准备 Impairment of fixed assets  
工程物资-专用材料 Project material - specific materials  
工程物资-专用设备 Project material - specific equipment  
工程物资-预付大型设备款 Project material - prepaid for equipment  
工程物资-为生产准备的工具及器具 Project material - tools and facilities for production  
在建工程 Construction in progress  
在建工程减值准备 Impairment of construction in progress  
固定资产清理 Disposal of fixed assets  
无形资产-专利权 Intangible assets - patent  
无形资产-非专利技术 Intangible assets - industrial property and know-how  
无形资产-商标权 Intangible assets - trademark rights  
无形资产-土地使用权 Intangible assets - land use rights  
无形资产-商誉 Intangible assets - goodwill  
无形资产减值准备 Impairment of intangible assets  
长期待摊费用 Deferred assets  
未确认融资费用 Unrecognized finance fees  
其他长期资产 Other long term assets  
递延税款借项 Deferred assets debits  
应付票据 Notes payable  
应付帐款 Trade creditors  
预收帐款 Advances from customers  
代销商品款 Consignment-in payables  
其他应交款 Other payable to government



其他应付款 Other creditors  
应付股利 Proposed dividends  
待转资产价值 Donated assets  
预计负债 Accrued liabilities  
应付短期债券 Short-term debentures payable  
其他流动负债 Other current liabilities  
预提费用 Accrued expenses  
应付工资 Payroll payable  
应付福利费 Welfare payable  
短期借款-抵押借款 Bank loans - Short term - pledged  
短期借款-信用借款 Bank loans - Short term - credit  
短期借款-担保借款 Bank loans - Short term - guaranteed  
一年内到期长期借款 Long term loans due within one year  
一年内到期长期应付款 Long term payable due within one year  
长期借款 Bank loans - Long term  
应付债券-债券面值 Bond payable - Par value  
应付债券-债券溢价 Bond payable - Excess  
应付债券-债券折价 Bond payable - Discount  
应付债券-应计利息 Bond payable - Accrued interest  
长期应付款 Long term payable  
专项应付款 Specific payable  
其他长期负债 Other long term liabilities  
应交税金-所得税 Tax payable - income tax  
应交税金-增值税 Tax payable - VAT  
应交税金-营业税 Tax payable - business tax  
应交税金-消费税 Tax payable - consumable tax  
应交税金-其他 Tax payable - others  
递延税款贷项 Deferred taxation credit  
股本 Share capital  
已归还投资 Investment returned  
利润分配-其他转入 Profit appropriation - other transfer in  
利润分配-提取法定盈余公积 Profit appropriation - statutory surplus reserve  
利润分配-提取法定公益金 Profit appropriation - statutory welfare reserve  
利润分配-提取储备基金 Profit appropriation - reserve fund  
利润分配-提取企业发展基金 Profit appropriation - enterprise development fund  
利润分配-提取职工奖励及福利基金 Profit appropriation - staff bonus and welfare fund  
利润分配-利润归还投资 Profit appropriation - return investment by profit  
利润分配-应付优先股股利 Profit appropriation - preference shares dividends  
利润分配-提取任意盈余公积 Profit appropriation - other surplus reserve  
利润分配-应付普通股股利 Profit appropriation - ordinary shares dividends  
利润分配-转作股本的普通股股利 Profit appropriation - ordinary shares dividends  
converted to shares  
期初未分配利润 Retained earnings, beginning of the year  
资本公积-股本溢价 Capital surplus - share premium

资本公积-接受捐赠非现金资产准备 Capital surplus - donation reserve  
资本公积-接受现金捐赠 Capital surplus - cash donation  
资本公积-股权投资准备 Capital surplus - investment reserve  
资本公积-拨款转入 Capital surplus - subsidiary  
资本公积-外币资本折算差额 Capital surplus - foreign currency translation  
资本公积-其他 Capital surplus - others  
盈余公积-法定盈余公积金 Surplus reserve - statutory surplus reserve  
盈余公积-任意盈余公积金 Surplus reserve - other surplus reserve  
盈余公积-法定公益金 Surplus reserve - statutory welfare reserve  
盈余公积-储备基金 Surplus reserve - reserve fund  
盈余公积-企业发展基金 Surplus reserve - enterprise development fund  
盈余公积-利润归还投资 Surplus reserve - return investment by investment  
主营业务收入 Sales  
主营业务成本 Cost of sales  
主营业务税金及附加 Sales tax  
营业费用 Operating expenses  
管理费用 General and administrative expenses  
财务费用 Financial expenses  
投资收益 Investment income  
其他业务收入 Other operating income  
营业外收入 Non-operating income  
补贴收入 Subsidy income  
其他业务支出 Other operating expenses  
营业外支出 Non-operating expenses  
所得税 Income tax