

中国会计科目中英文对照

|  |   |
|--|---|
| 1 资产 assets  | 11~ 12 流动资产 current assets              |
| 111 现金及约当现金 cash and cash equivalents                                      | 1111 库存现金 cash on hand                  |
| 1112 零用金/周转金 petty cash/revolving funds                                    | 1113 银行存款 cash in banks                 |
| 1116 在途现金 cash in transit  | 1117 约当现金 cash equivalents              |
| 1118 其它现金及 约当现金 other cash and cash equivalents                            |   |
| 112 短期投资 short-term investment   |   |
| 1121 短期投资 -股票 short-term investments - stock                               |   |
| 1122 短期投资 -短期票券 short-term investments - short-term notes and bills        |   |
| 1123 短期投资 -政府债券 short-term investments - government bonds                  |   |
| 1124 短期投资 -受益凭证 short-term investments - beneficiary certificates          |   |
| 1125 短期投资 -公司债 short-term investments - corporate bonds                    |   |
| 1128 短期投资 -其它 short-term investments - other                               |   |
| 1129 备抵短期投资跌价损失 allowance for reduction of short-term investment to market |   |
| 113 应收票据 notes receivable  | 1132 应收票据贴现 discounted notes receivable |
| 1137 应收票据 -关系人 notes receivable - related parties                          |   |
| 1138 其它应收票据 other notes receivable   |   |
| 1139 备抵呆帐 -应收票据 allowance for uncollectible accounts- notes receivable     |   |
| 114 应收帐款 accounts receivable   |   |
| 1142 应收分期帐款 installment accounts receivable                                |   |
| 1147 应收帐款 -关系人 accounts receivable - related parties                       |   |
| 1149 备抵呆帐 -应收帐款 allowance for uncollectible accounts - accounts receivable |   |
| 118 其它应收款 other receivables  |   |
| 1181 应收出售远汇款 forward exchange contract receivable                          |   |

1182 应收远汇款 -外币 forward exchange contract receivable - foreign currencies  
1183 买卖远汇折价 discount on forward exchange contract  
1184 应收收益 earned revenue receivable  
1185 应收退税款 income tax refund receivable  
1187 其它应收款 - 关系人 other receivables - related parties  
1188 其它应收款 - 其它 other receivables - other  
1189 备抵呆帐 - 其它应收款 allowance for uncollectible accounts - other receivables  
121~122 存货 inventories  
1211 商品存货 merchandise inventory  
1212 寄销商品 consigned goods  
1213 在途商品 goods in transit  
1219 备抵存货跌价损失 allowance for reduction of inventory to market  
1221 制成品 finished goods  
1222 寄销制成品 consigned finished goods  
1223 副产品 by-products  
1224 在制品 work in process  
1225 委外加工 work in process - outsourced  
1226 原料 raw materials  
1227 物料 supplies  
1228 在途原物料 materials and supplies in transit  
1229 备抵存货跌价损失 allowance for reduction of inventory to market  
125 预付费用 prepaid expenses  
1251 预付薪资 prepaid payroll  
1252 预付租金 prepaid rents  
1253 预付保险费 prepaid insurance  
1254 用品盘存 office supplies  
1255 预付所得税 prepaid income tax  
1258 其它预付费用 other prepaid expenses  
126 预付款项 prepayments  
1261 预付货款 prepayment for purchases  
1268 其它预付款项 other prepayments  
128~129 其它流动资产 other current assets  
1281 进项税额 VAT paid ( or input tax)  
1282 留抵税额 excess VAT paid (or overpaid VAT)  
1283 暂付款 temporary payments  
1284 代付款 payment on behalf of others  
1285 员工借支 advances to employees  
1286 存出保证金 refundable deposits  
1287 受限制存款 certificate of deposit-restricted

1291 递延所得税资产 deferred income tax assets

1292 递延兑换损失 deferred foreign exchange losses

1293 业主(股东)往来 owners' (stockholders') current account

1294 同业往来 current account with others

1298 其它流动资产-其它 other current assets - other

13 基金及长期投资 funds and long-term investments

131 基金 funds

1311 偿债基金 redemption fund (or sinking fund)

1312 改良及扩充基金 fund for improvement and expansion

1313 意外损失准备基金 contingency fund                      1314 退休基金 pension fund

1318 其它基金 other funds    132 长期投资 long-term investments

1321 长期股权投资 long-term equity investments

1322 长期债券投资 long-term bond investments

1323 长期不动产投资 long-term real estate investments

1324 人寿保险现金解约价值 cash surrender value of life insurance

1328 其它长期投资 other long-term investments

1329 备抵长期投资跌价损失 allowance for excess of cost over market value of long-term investments

14~ 15 固定资产 property , plant, and equipment

141 土地 land

1418 土地-重估增值 land - revaluation increments

142 土地改良物 land improvements

1428 土地改良物 -重估增值 land improvements - revaluation increments

1429 累积折旧 -土地改良物 accumulated depreciation - land improvements

143 房屋及建物 buildings

1438 房屋及建物 -重估增值 buildings -revaluation increments

1439 累积折旧 -房屋及建物 accumulated depreciation - buildings

144~146 机(器)具及设备 machinery and equipment

1448 机(器)具 -重估增值 machinery - revaluation increments

1449 累积折旧 -机(器)具 accumulated depreciation - machinery

151 租赁资产 leased assets

1519 累积折旧 -租赁资产 accumulated depreciation - leased assets

152 租赁权益改良 leasehold improvements

1529 累积折旧- 租赁权益改良 accumulated depreciation - leasehold improvements

156 未完工程及预付购置设备款 construction in progress and prepayments for equipment

1561 未完工程 construction in progress

1562 预付购置设备款 prepayment for equipment

158 杂项固定资产 miscellaneous property, plant, and equipment

1588 杂项固定资产-重估增值 miscellaneous property, plant, and equipment - revaluation increments

1589 累积折旧- 杂项固定资产 accumulated depreciation - miscellaneous property, plant, and equipment

16 递耗资产 depletable assets                      1611 天然资源 natural resources

1618 天然资源 -重估增值 natural resources -revaluation increments

1619 累积折耗 -天然资源 accumulated depletion - natural resources

17 无形资产 intangible assets                      171 商标权 trademarks

172 专利权 patents                                      173 特许权 franchise

174 著作权 copyright                                      175 计算机软件 computer software

176 商誉 goodwill                                      177 开办费 organization costs

178 其它无形资产 other intangibles                      1781 递延退休金成本 deferred pension costs

1782 租赁权益改良 leasehold improvements

1788 其它无形资产-其它 other intangible assets - other

181 递延资产 deferred assets      1811 债券发行成本 deferred bond issuance costs

1812 长期预付租金 long-term prepaid rent

1813 长期预付保险费 long-term prepaid insurance

1814 递延所得税资产 deferred income tax assets

1815 预付退休金 prepaid pension cost      1818 其它递延资产 other deferred assets

182 闲置资产 idle assets

184 长期应收票据及款项与催收帐款 long-term notes , accounts and overdue receivables

1841 长期应收票据 long-term notes receivable

1842 长期应收帐款 long-term accounts receivable

1843 催收帐款 overdue receivables

1847 长期应收票据及款项与催收帐款-关系人 long-term notes, accounts and overdue receivables- related parties

1848 其它长期应收款项 other long-term receivables

1849 备抵呆帐-长期应收票据及款项与催收帐款 allowance for uncollectible accounts - long-term notes, accounts and overdue receivables

185 出租资产 assets leased to others

1858 出租资产 -重估增值 assets leased to others - incremental value from revaluation

1859 累积折旧 -出租资产 accumulated depreciation - assets leased to others

186 存出保证金 refundable deposit

188 杂项资产 miscellaneous assets

1881 受限制存款 certificate of deposit - restricted

1888 杂项资产 -其它 miscellaneous assets - other      2 负债 liabilities

21~ 22 流动负债 current liabilities      211 短期借款 short-term borrowings(debt)

2111 银行透支 bank overdraft      2112 银行借款 bank loan

2114 短期借款 -业主 short-term borrowings - owners

2115 短期借款 -员工 short-term borrowings - employees  
2117 短期借款 -关系人 short-term borrowings- related parties  
2118 短期借款 -其它 short-term borrowings - other  
212 应付短期票券 short-term notes and bills payable  
2121 应付商业本票 commercial paper payable 2122 银行承兑汇票 bank acceptance  
2128 其它应付短期票券 other short-term notes and bills payable  
2129 应付短期票券折价 discount on short-term notes and bills payable  
213 应付票据 notes payable  
2137 应付票据 -关系人 notes payable - related parties  
2138 其它应付票据 other notes payable 214 应付帐款 accounts payable  
2147 应付帐款 -关系人 accounts payable - related parties  
216 应付所得税 income taxes payable 217 应付费用 accrued expenses  
2171 应付薪工 accrued payroll 2172 应付租金 accrued rent payable  
2173 应付利息 accrued interest payable  
2174 应付营业税 accrued VAT payable  
2175 应付税捐 -其它 accrued taxes payable- other  
2178 其它应付费用 other accrued expenses payable  
218~219 其它应付款 other payables  
2181 应付购入远汇款 forward exchange contract payable  
2182 应付远汇款 -外币 forward exchange contract payable - foreign currencies  
2183 买卖远汇溢价 premium on forward exchange contract  
2184 应付土地房屋款 payables on land and building purchased  
2185 应付设备款 Payables on equipment  
2187 其它应付款 -关系人 other payables - related parties  
2191 应付股利 dividend payable 2192 应付红利 bonus payable

2193 应付董监事酬劳 compensation payable to directors and supervisors

2198 其它应付款 -其它 other payables - other      226 预收款项 advance receipts

2261 预收货款 sales revenue received in advance

2262 预收收入 revenue received in advance

2268 其它预收款 other advance receipts

227 一年或一营业周期内到期长期负债 long-term liabilities -current portion

2271 一年或一营业周期内到期公司债 corporate bonds payable - current portion

2272 一年或一营业周期内到期长期借款 long-term loans payable - current portion

2273 一年或一营业周期内到期长期应付票据及款项 long-term notes and accounts payable due within one year or one operating cycle

2277 一年或一营业周期内到期长期应付票据及款项-关系人 long-term notes and accounts payables to related parties - current portion

2278 其它一年或一营业周期内到期长期负债 other long-term liabilities - current portion

228~229 其它流动负债 other current liabilities

2281 销项税额 VAT received(or output tax)

2283 暂收款 temporary receipts                      2284 代收款 receipts under custody

2285 估计售后服务/保固负债 estimated warranty liabilities

2291 递延所得税负债 deferred income tax liabilities

2292 递延兑换利益 deferred foreign exchange gain

2293 业主(股东)往来 owners' current account

2294 同业往来 current account with others

2298 其它流动负债-其它 other current liabilities - others

23 长期负债 long-term liabilities              231 应付公司债 corporate bonds payable

2319 应付公司债溢(折)价 premium(discount) on corporate bonds payable

232 长期借款 long-term loans payable

2321 长期银行借款 long-term loans payable - bank

2324 长期借款 -业主 long-term loans payable - owners

2325 长期借款 -员工 long-term loans payable - employees

2327 长期借款 -关系人 long-term loans payable - related parties

2328 长期借款 -其它 long-term loans payable - other

233 长期应付票据及款项 long-term notes and accounts payable

2332 长期应付帐款 long-term accounts payable

2333 长期应付租赁负债 long-term capital lease liabilities

2337 长期应付票据及款项 -关系人 Long-term notes and accounts payable - related parties

2338 其它长期应付款项 other long-term payables

234 估计应付土地增值税 accrued liabilities for land value increment tax

2341 估计应付土地增值税 estimated accrued land value incremental tax payable

235 应计退休金负债 accrued pension liabilities

2351 应计退休金负债 accrued pension liabilities

238 其它长期负债 other long-term liabilities

2388 其它长期负债-其它 other long-term liabilities - other

28 其它负债 other liabilities

281 递延负债 deferred liabilities

2811 递延收入 deferred revenue

2814 递延所得税负债 deferred income tax liabilities

2818 其它递延负债 other deferred liabilities

286 存入保证金 deposits received

2861 存入保证金 guarantee deposit received

288 杂项负债 miscellaneous liabilities

2888 杂项负债 -其它 miscellaneous liabilities - other

3 业主权益 owners' equity

31 资本 capital

3111 普通股股本 capital - common stock

3112 特别股股本 capital - preferred stock

3113 预收股本 capital collected in advance









6255 运费 shipping expenses, freight      6256 邮电费 postage (expenses)

6257 修缮费 repair(s) and maintenance (expense)

6259 广告费 advertisement expense, advertisement

6262 保险费 insurance (expense)      6265 捐赠 donation (expense)

6266 税捐 taxes      6267 呆帐损失 loss on uncollectible accounts

6268 折旧 depreciation expense a      6269 各项耗竭及摊提 various amortization

6271 外销损失 loss on export sales      6272 伙食费 meal (expenses)

6273 职工福利 employee benefits/welfare

6274 研究发展费用 research and development expense

6275 佣金支出 commission (expense)      6276 训练费 training (expense)

6278 劳务费 professional service fees

6288 其它管理及总务费用 other general and administrative expenses

63 研究发展费用 research and development expenses

635~638 研究发展费用 research and development expenses

6351 薪资支出 payroll expense      6352 租金支出 rent expense, rent

6353 文具用品 office supplies      6354 旅费 travelling expense, travel

6355 运费 shipping expenses, freight      6356 邮电费 postage (expenses)

6357 修缮费 repair(s) and maintenance (expense)      6368 折旧 depreciation expense

6369 各项耗竭及摊提 various amortization      6372 伙食费 meal (expenses)

6373 职工福利 employee benefits/welfare      6376 训练费 training (expense)

6378 其它研究发展费用 other research and development expenses

7 营业外收入及费用 non-operating revenue and expenses, other income(expense)

71~74 营业外收入 non-operating revenue      711 利息收入 interest revenue

7111 利息收入 interest revenue/income      712 投资收益 investment income

7121 权益法认列之投资收益 investment income recognized under equity method

7122 股利收入 dividends income

7123 短期投资市价回升利益 gain on market price recovery of short-term investment

713 兑换利益 foreign exchange gain

714 处分投资收益 gain on disposal of investments

715 处分资产溢价收入 gain on disposal of assets

748 其它营业外收入 other non-operating revenue      7481 捐赠收入 donation income

7482 租金收入 rent revenue/income      7483 佣金收入 commission revenue/income

7484 出售下脚及废料收入 revenue from sale of scraps

7485 存货盘盈 gain on physical inventory

7486 存货跌价回升利益 gain from price recovery of inventory

7487 坏帐转回利益 gain on reversal of bad debts

7488 其它营业外收入-其它 other non-operating revenue- other items

75~ 78 营业外费用 non-operating expenses      751 利息费用 interest expense

752 投资损失 investment loss

7521 权益法认列之投资损失 investment loss recog- nized under equity method

7523 短期投资未实现跌价损失 unrealized loss on reduction of short-term investments to market

753 兑换损失 foreign exchange loss

754 处分投资损失 loss on disposal of investments

755 处分资产损失 loss on disposal of assets

788 其它营业外费用 other non-operating expenses

7881 停工损失 loss on work stoppages      7882 灾害损失 casualty loss

7885 存货盘损 loss on physical inventory

7886 存货跌价及呆滞损失 loss for market price decline and obsolete and slow-moving inventories

7888 其它营业外费用-其它 other non-operating expenses- other

- 8 所得税费用(或利益) income tax expense (or benefit)
- 811 所得税费用(或利益) income tax expense (or benefit)
- 9 非经常营业损益 nonrecurring gain or loss
- 91 停业部门损益 gain(loss) from discontinued operations
- 911 停业部门损益-停业前营业损益 income(loss) from operations of discontinued segments
- 912 停业部门损益-处分损益 gain(loss) from disposal of discontinued segments
- 92 非常损益 extraordinary gain or loss
- 93 会计原则变动累积影响数 cumulative effect of changes in accounting principles
- 94 少数股权净利 minority interest income

企业所得税 Enterprise income tax

增值税 Value-added tax

个人所得税 Individule income tax 请参考网址：  
[http://www.chinainv.com/CN/topic\\_3545.html](http://www.chinainv.com/CN/topic_3545.html)

城建税 urban maintenance and construction tax

教育费附加 Additional Education fees

印花税 Stamp Duty 请参考网址：[http://www.chinainv.com/CN/topic\\_3545.html](http://www.chinainv.com/CN/topic_3545.html)

堤围费 embankment protection cost or Anti-flood fund

营业税 business tax