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 一应收票据 allowance for uncollec- tible 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 一应收帐款 allowance for uncollec- tible 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 ex-change 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 uncollec- tible 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 assets1281 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 in-vestments
- 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
- 21² 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 W.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 pay able
- 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 lia- bilities 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 pay-able
- 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 pay-able
- 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 stock3112 特别股股本 capital preferred stock
- 3113 预收股本 capital collected in advance

- 3114 待分配股票股利 stock dividends to be distributed
- 32 资本公积 additional paid-in capital
- 321 股票溢价 paid-in capital in excess of par
- 3211 普通股股票溢价 paid-in capital in excess of par- common stock
- 3212 特别股股票溢价 paid-in capital in excess of par- preferred stock
- 323 资产重估增值准备 capital surplus from assets revaluation
- 3231 资产重估增值准备 capital surplus from assets revaluation
- 324 处分资产溢价公积 capital surplus from gain on disposal of assets
- 325 合并公积 capital surplus from business combination
- 326 受赠公积 donated surplus
- 328 其它资本公积 other additional paid-in capital
- 3281 权益法长期股权投资资本公积 additional paid-in capital from investee under equity method
- 3282 资本公积- 库藏股票交易 additional paid-in capital treasury stock trans-actions
- 33 保留盈余(或累积亏损) retained earnings (accumulated deficit)
- 331 法定盈余公积 legal reserve
- 332 特别盈余公积 special reserve
- 3321 意外损失准备 contingency reserve
- 3322 改良扩充准备 improvement and expansion reserve
- 3323 偿债准备 special reserve for redemption of liabilities
- 3328 其它特别盈余公积 other special reserve
- 335 未分配盈余(或累积亏损) retained earnings-unappropriated (or accumulated deficit)
- 3351 累积盈亏 accumulated profit or loss
- 3352 前期损益调整 prior period adjustments
- 3353 本期损益 net income or loss for current period
- 34 权益调整 equity adjustments

- 341 长期股权投资未实现跌价损失 unrealized loss on market value decline of long-term equity investments
- 3411 长期股权投资未实现跌价损失 unrealized loss on market value decline of long-term equity investments
- 342 累积换算调整数 cumulative translation adjustment
- 3421 累积换算调整数 cumulative translation adjustments
- 343 未认列为退休金成本之净损失 net loss not recognized as pension cost
- 3431 未认列为退休金成本之净损失 net loss not recognized as pension costs
- 35 库藏股 treasury stock

- 36 少数股权 minority interest
- 4 营业收入 operating revenue
- 41 销货收入 sales revenue
- 4112 分期付款销货收入 installment sales revenue 417 销货退回 sales return
- 419 销货折让 sales allowances 4191 销货折让 sales discounts and allowances
- 46 劳务收入 service revenue 461 劳务收入 service revenue
- 47 业务收入 agency revenue 48 其它营业收入 other operating revenue
- 5 营业成本 operating costs
- 51 销货成本 cost of goods sold
- 5112 分期付款销货成本 installment cost of goods sold
- 512 进货 purchases
- 5122 进货费用 purchase expenses
- 5123 进货退出 purchase returns 5124 进货折让 charges on purchased merchandise
- 513 进料 materials purchased 5132 进料费用 charges on purchased material
- 5133 进料退出 material purchase returns
- 5134 进料折让 material purchase allowances 514 直接人工 direct labor
- 515~518 制造费用 manufacturing overhead
 - 5151 间接人工 indirect labor

- 5152 租金支出 rent expense, rent 5153 文具用品 office supplies (expense)
- 5154 旅费 travelling expense, travel 5155 运费 shipping expenses, freight
- 5156 邮电费 postage (expenses) 5157 修缮费 repair(s) and maintenance (expense)
- 5158 包装费 packing expenses 5161 水电瓦斯费 utilities (expense)

- 5162 保险费 insurance (expense) 5163 加工费 manufacturing overhead outsourced
- 5166 税捐 taxes 5168 折旧 depreciation expense
- 5169 各项耗竭及摊提 various amortization 5172 伙食费 meal (expenses)
- 5173 职工福利 employee benefits/welfare 5176 训练费 training (expense)
- 5177 间接材料 indirect materials
- 5188 其它制造费用 other manufacturing expenses
- 56 劳务成本制 service costs 57 业务成本 gency costs
- 58 其它营业成本 other operating costs
- 6 营业费用 operating expenses 61 推销费用 selling expenses
- 615[~]618 推销费用 selling expenses 6151 薪资支出 payroll expense
- 6152 租金支出 rent expense, rent 6153 文具用品 office supplies (expense)
- 6154 旅费 travelling expense, travel 6155 运费 shipping expenses, freight
- 6156 邮电费 postage (expenses) 6157 修缮费 repair(s) and maintenance (expense)
- 6159 广告费 advertisement expense, advertisement
- 6161 水电瓦斯费 utilities (expense)
- 6162 保险费 insurance (expense) 6164 交际费 entertainment (expense)
- 6165 捐赠 donation (expense) 6166 税捐 taxes
- 6167 呆帐损失 loss on uncollectible accounts 6168 折旧 depreciation expense
- 6169 各项耗竭及摊提 various amortization 6172 伙食费 meal (expenses)
- 6173 职工福利 employee benefits/welfare 6175 佣金支出 commission (expense)
- 6176 训练费 training (expense) 6188 其它推销费用 other selling expenses
- 62 管理及总务费用 general & administrative expenses
- 625~628 管理及总务费用 general & administrative expenses
- 6251 薪资支出 payroll expense 6252 租金支出 rent expense, rent
- 6253 文具用品 office supplies 6254 旅费 travelling expense, travel

- 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 Eenterprise 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

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

堤围费 embankment protection cost or Anti-flood fund

营业税 business tax