



中华人民共和国会计法

Accounting Law of the People's
Republic of China

中国法制出版社

China Legal System Publishing House

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(1985年1月21日第六届全国人民代表大会常务委员会第九次会议通过 根据1993年12月29日第八届全国人民代表大会常务委员会第五次会议《关于修改〈中华人民共和国会计法〉的决定》修正
1999年10月31日第九届全国人民代表大会常务委员会第十二次会议修订)

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Accounting Law of the People's Republic of China*

(Adopted at the Ninth Meeting of the Standing Committee of the Sixth National People's Congress on January 21, 1985 and revised in accordance with the Decision on Amending the Accounting Law of the People's Republic of China adopted at the Fifth Meeting of the Standing Committee of the Eighth National People's Congress on December 29, 1993, and revised at the 12th Meeting of the Standing Committee of the Ninth National People's Congress on October 31, 1999)

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* A working translation translated by Feng Xuewei, Zhang Fu, Yuan Liang, and reviewed and finalized by Li Shishi.

第一章 总 则

第一条 为了规范会计行为,保证会计资料真实、完整,加强经济管理和财务管理,提高经济效益,维护社会主义市场经济秩序,制定本法。

第二条 国家机关、社会团体、公司、企业、事业单位和其他组织(以下统称单位)必须依照本法办理会计事务。

第三条 各单位必须依法设置会计账簿,并保证其真实、完整。

第四条 单位负责人对本单位的会计工作和会计资料的真实性、完整性负责。

第五条 会计机构、会计人员依照本法规定进行会计核算,实行会计监督。

任何单位或者个人不得以任何方式授意、指使、强令会计机构、会计人员伪造、变造会计凭证、会计账簿和其他会计资料,提供虚假财务会计报告。

任何单位或者个人不得对依法履行职责、抵制违反本法规定行为的会计人员实行打击报复。

第六条 对认真执行本法,忠于职守,坚持原则,做

Chapter I General Provisions

Article 1 This Law is enacted for the purposes of standardizing accounting behavior, ensuring that accounting documentation is authentic and complete, strengthening economic management and financial management, improving economic results and safeguarding the order of socialist market economy.

Article 2 State organs, associations, companies, enterprises, institutions and other organizations (hereinafter uniformly referred to as units) must, in handling accounting affairs, abide by this Law.

Article 3 Every unit must set up account books in accordance with law and ensure that they are authentic and complete.

Article 4 The responsible person of a unit shall be responsible for the authenticity and completeness of the accounting work and accounting documentation of his own unit.

Article 5 Accounting offices and accounting personnel shall conduct accounting practice and exercise accounting supervision in accordance with this Law.

No unit or individual may, incite, by any means, instigate or forcibly order accounting offices or accounting personnel to forge or alter accounting vouchers, account books and other accounting documents or provide false financial and accounting reports.

No unit or individual may be allowed to persecute or retaliate against the accounting personnel who perform their functions and duties in accordance with law and oppose the acts in violation of this Law.

Article 6 The accounting personnel who make notable achievements in earnestly implementing this Law, devoting themselves to their

出显著成绩的会计人员,给予精神的或者物质的奖励。

第七条 国务院财政部门主管全国的会计工作。

县级以上地方各级人民政府财政部门管理本行政区域内的会计工作。

第八条 国家实行统一的会计制度。国家统一的会计制度由国务院财政部门根据本法制定并公布。

国务院有关部门可以依照本法和国家统一的会计制度制定对会计核算和会计监督有特殊要求的行业实施国家统一的会计制度的具体办法或者补充规定,报国务院财政部门审核批准。

中国人民解放军总后勤部可以依照本法和国家统一的会计制度制定军队实施国家统一的会计制度的具体办法,报国务院财政部门备案。

第二章 会计核算

第九条 各单位必须根据实际发生的经济业务事

duties and adhering to principles are to be given spiritual or material awards.

Article 7 The financial department of the State Council takes charge of the accounting work throughout the country.

The financial departments of the local people's governments at or above the county level administer the accounting work of their respective administrative areas.

Article 8 The State shall exercise a uniform accounting system. The uniform accounting system of the State shall be formulated and promulgated by the financial department of the State Council in accordance with this Law.

Relevant departments of the State Council may, in accordance with this Law and the uniform accounting system of the State, formulate specific measures or supplementary provisions for the implementation of the uniform accounting system of the State applied in the sectors which have special requirements for accounting practice and accounting supervision, and submit them to the financial department of the State Council for examination and approval.

The General Logistics Department of the Chinese People's Liberation Army may, in accordance with this Law and the uniform accounting system of the State, formulate specific measures for the implementation in the Army of the uniform accounting system of the State, and submit them to the financial department of the State Council for the record.

Chapter II Accounting Practice

Article 9 Every unit must, according to the economic transactions and operational matters which actually occur, conduct accounting, draw

项进行会计核算,填制会计凭证,登记会计账簿,编制财务会计报告。

任何单位不得以虚假的经济业务事项或者资料进行会计核算。

第十条 下列经济业务事项,应当办理会计手续,进行会计核算:

- (一)款项和有价证券的收付;
- (二)财物的收发、增减和使用;
- (三)债权债务的发生和结算;
- (四)资本、基金的增减;
- (五)收入、支出、费用、成本的计算;
- (六)财务成果的计算和处理;
- (七)需要办理会计手续、进行会计核算的其他事项。

第十一条 会计年度自公历 1 月 1 日起至 12 月 31 日止。

第十二条 会计核算以人民币为记账本位币。

业务收支以人民币以外的货币为主的单位,可以选定其中一种货币作为记账本位币,但是编报的财务会计报告应当折算为人民币。

第十三条 会计凭证、会计账簿、财务会计报告和其他会计资料,必须符合国家统一的会计制度的规定。

up accounting documents, enter account books and prepare financial and accounting reports.

No unit may conduct accounting with false economic transactions and operational matters or information.

Article 10 Accounting procedures shall be undertaken and accounting practice conducted with respect to the following economic transactions and operational matters:

(1) receipts and disbursement of cash holdings and valuable securities;

(2) receipts, issuance, additions, reductions and use of money and articles of properties;

(3) creation and settlement of debts and claims;

(4) increases and decreases of capital and funds;

(5) computation of revenue, expenditures, expenses and costs;

(6) computation and arrangement of financial results;

(7) other matters that are subject to accounting procedures and accounting practice.

Article 11 A fiscal year starts on January 1 and ends on December 31 of the Gregorian calendar.

Article 12 Renminbi is used as the base currency for bookkeeping in accounting practice.

The units whose receipts and expenditures are conducted chiefly in currencies other than Renminbi may select one of them as the base currency for bookkeeping, but the financial and accounting reports prepared shall be converted into Renminbi.

Article 13 Accounting vouchers, account books, financial and accounting reports and other accounting documents must conform to the provisions of the uniform accounting system of the State.

使用电子计算机进行会计核算的,其软件及其生成的会计凭证、会计账簿、财务会计报告和其他会计资料,也必须符合国家统一的会计制度的规定。

任何单位和个人不得伪造、变造会计凭证、会计账簿及其他会计资料,不得提供虚假的财务会计报告。

第十四条 会计凭证包括原始凭证和记账凭证。

办理本法第十条所列的经济业务事项,必须填制或者取得原始凭证并及时送交会计机构。

会计机构、会计人员必须按照国家统一的会计制度的规定对原始凭证进行审核,对不真实、不合法的原始凭证有权不予接受,并向单位负责人报告;对记载不准确、不完整的原始凭证予以退回,并要求按照国家统一的会计制度的规定更正、补充。

原始凭证记载的各项内容均不得涂改;原始凭证有错误的,应当由出具单位重开或者更正,更正处应当加盖出具单位印章。原始凭证金额有错误的,应当由出具单位重开,不得在原始凭证上更正。

记账凭证应当根据经过审核的原始凭证及有关资料编制。

第十五条 会计账簿登记,必须以经过审核的会计

Where the accounting practice is conducted with computers, the software thereof and the accounting vouchers, account books, financial and accounting reports and other accounting documents produced therefrom must also conform to the provisions of the uniform accounting system of the State.

No unit or individual may forge or alter accounting vouchers, account books and other accounting documents, nor submit false financial and accounting reports.

Article 14 Accounting vouchers shall include original vouchers and recording vouchers.

In handling the economic transactions and operational matters stipulated in Article 10 of this Law, original vouchers must be drawn up or obtained, and then promptly filed with the accounting office.

Accounting offices and accounting personnel must examine the original vouchers in accordance with the provisions of the uniform accounting system of the State, have power to refuse inauthentic or illegal original vouchers and make reports to the responsible persons of units; return the inaccurate and incomplete original vouchers and require to make amends or supplements in accordance with the provisions of the uniform accounting system of the State.

The items entered into original vouchers may not be altered; where there are errors in the original vouchers, the drawing units shall draw up new vouchers or make amends. Where there are errors with respect to amount, the drawing units shall draw up new vouchers, and may not make any amends on the original vouchers.

Recording vouchers shall be prepared on the basis of the examined original vouchers and other related information.

Article 15 Account book entries must be conducted on the basis of

凭证为依据,并符合有关法律、行政法规和国家统一的会计制度的规定。会计账簿包括总账、明细账、日记账和其他辅助性账簿。

会计账簿应当按照连续编号的页码顺序登记。会计账簿记录发生错误或者隔页、缺号、跳行的,应当按照国家统一的会计制度规定的方法更正,并由会计人员和会计机构负责人(会计主管人员)在更正处盖章。

使用电子计算机进行会计核算的,其会计账簿的登记、更正,应当符合国家统一的会计制度的规定。

第十六条 各单位发生的各项经济业务事项应当在依法设置的会计账簿上统一登记、核算,不得违反本法和国家统一的会计制度的规定私设会计账簿登记、核算。

第十七条 各单位应当定期将会计账簿记录与实物、款项及有关资料相互核对,保证会计账簿记录与实物及款项的实有数额相符、会计账簿记录与会计凭证的有关内容相符、会计账簿之间相对应的记录相符、会计账簿记录与会计报表的有关内容相符。

第十八条 各单位采用的会计处理方法,前后各期应当一致,不得随意变更;确有必要变更的,应当按照国

the examined accounting vouchers and conform to the provisions of relevant laws, regulations and the uniform accounting system of the State. Account books include general ledgers, detail ledgers, daily books and other auxiliary account books.

Account books shall be entered in accordance with the order of pages continuously numbered. Where there are errors or page partition, number shortage or line skip, amends shall be made in accordance with the methods stipulated in the uniform accounting system of the State, and sealed by the accounting personnel, the person in charge of the accounting office (the accountant in charge).

Where accounting practice is conducted with computers, entries and amends of account books thereof shall be in conformity with the provisions of the uniform accounting system of the State.

Article 16 The economic transactions and operational matters conducted by every unit shall be entered and calculated in the account books set up according to law and may not be entered and calculated in the account books set up secretly in violation of the provisions of this Law and the uniform accounting system of the State.

Article 17 Every unit shall regularly check the accounting records with physical assets, cash holdings and relevant information and ensure that accounting records conform to the actual amount of the physical assets and cash holdings, accounting records conform to the relevant contents of the accounting vouchers, accounting records conform to one another and accounting records conform to the relevant contents of the accounting statements.

Article 18 Accounting arrangement methods adopted by every unit shall remain consistent from one period to another and may not be arbitrarily changed. Where changes are absolutely necessary, the changes

家统一的会计制度的规定变更,并将变更的原因、情况及影响在财务会计报告中说明。

第十九条 单位提供的担保、未决诉讼等或有事项,应当按照国家统一的会计制度的规定,在财务会计报告中予以说明。

第二十条 财务会计报告应当根据经过审核的会计账簿记录和有关资料编制,并符合本法和国家统一的会计制度关于财务会计报告的编制要求、提供对象和提供期限的规定;其他法律、行政法规另有规定的,从其规定。

财务会计报告由会计报表、会计报表附注和财务情况说明书组成。向不同的会计资料使用者提供的财务会计报告,其编制依据应当一致。有关法律、行政法规规定会计报表、会计报表附注和财务情况说明书须经注册会计师审计的,注册会计师及其所在的会计师事务所出具的审计报告应当随同财务会计报告一并提供。

第二十一条 财务会计报告应当由单位负责人和主

shall be made in accordance with the provisions of the uniform accounting system of the State, and the reasons therefor, circumstances and effects of the changes shall be explained in the financial and accounting reports.

Article 19 Probable matters such as guaranty provided by the units or pending litigation of the units, etc. shall be explained in the financial and accounting reports in accordance with the provisions of the uniform accounting system of the State.

Article 20 Financial and accounting reports shall be prepared on the basis of the examined accounting book records and relevant documents. They must be in conformity with the provisions of this Law and the uniform accounting system of the State on matters relating to the requirements for the preparation thereof, to whom they are required to be submitted to, and to the time limit within which they must be submitted. Where other laws and administrative regulations stipulated otherwise, such provisions shall be applied.

Financial and accounting reports are composed of accounting statements, the affiliated notes to the accounting statements and the explanatory statements on financial conditions. The basis for the preparation of financial and accounting reports provided for different users shall be consistent. Where the relevant laws or administrative regulations stipulate that the accounting statements, the affiliated notes thereto and the explanatory statements on financial conditions are subject to audit by certified public accountants, the auditing reports issued by the certified public accountants and the accounting firms to which the certified public accountants belong shall be submitted together with the financial and accounting reports .

Article 21 Accounting and financial reports shall be signed and