

中华人民共和国

企业会计制度

Accounting System for
Business Enterprises

2003

(中英文对照)



中国财政经济出版社

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第一章 总则

Chapter 1 General Provisions

第一条

为了规范企业的会计核算，真实、完整地提供会计信息，根据《中华人民共和国会计法》及国家其他有关法律和法规，制定本制度。

Article 1

In accordance with “The Accounting Law of the People’s Republic of China” and other related laws and regulations promulgated by the State, the Accounting System for Business Enterprises (the “Accounting System”) is formulated to prescribe accounting treatments by enterprises and to ensure true and complete accounting information is provided by enterprises.

第二条

除不对外筹集资金、经营规模较小的企业，以及金融企业以外，在中华人民共和国境内设立的企业(含公司，下同)，执行本制度。

Article 2

This Accounting System is applicable to all enterprises (including companies) established within the People’s Republic of China (the “PRC”), except for enterprises with a small scale of operation and which do not raise funds externally, and financial enterprises.

第三条

企业应当根据有关会计法律、行政法规和本制度的规定，在不违反本制度的前提下，结合本企业的具体情况，制定适合于本企业的会计核算办法。

Article 3

An enterprise should adopt a set of accounting policies and methods suitable for the enterprise in accordance with the requirements of the relevant accounting laws, administrative regulations, and in the light of the specific circumstances of the enterprise, provided that this Accounting System is not violated.

第四条

企业填制会计凭证、登记会计账簿、管理会计档案等要求，按照《中华人民共和国会计法》、《会计基础工作规范》和

Article 4

An enterprise should prepare accounting vouchers and accounting ledgers, and manage accounting files and records in

《会计档案管理办法》的规定执行。

accordance with the requirements of “The Accounting Law of the People’s Republic of China”, “Basic Accounting Practice Regulations” and “Rules on Accounting Files and Records Management”.

第五条

会计核算应当以企业发生的各项交易或事项为对象，记录和反映企业本身的各项生产经营活动。

Article 5

An enterprise should account for all the transactions and events undertaken by the enterprise so as to properly record and reflect its production and operating activities for accounting purposes.

第六条

会计核算应当以企业持续、正常的生产经营活动为前提。

Article 6

It should be presumed for accounting purposes that the enterprise is a continuing entity and will remain in normal production and operating activities in the foreseeable future.

第七条

会计核算应当划分会计期间，分期结账和编制财务会计报告。会计期间分为年度、半年度、季度和月度。年度、半年度、季度和月度均按公历起讫日期确定。半年度、季度和月度均称为会计中期。

Article 7

An enterprise should close the accounts and prepare financial and accounting reports for separate accounting periods. Accounting periods comprise a full year, a half-year, a quarter or a month, each of which must be determined based on the Gregorian calendar. A half-year, a quarter or a month is also referred to as an interim period.

本制度所称的期末和定期，是指月末、季末、半年末和年末。

The term “end of a period” (or “periodically”) used in this Accounting System may refer to the end of a month, a quarter, a half-year or a full year.

第八条

企业的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企业，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。

在境外设立的中国企业向国内报送的财务会计报告，应当折算为人民币。

第九条

企业的会计记账采用借贷记账法。

第十条

会计记录的文字应当使用中文。在民族自治地方，会计记录可以同时使用当地通用的一种民族文字。在中华人民共和国境内的外商投资企业、外国企业和其他外国组织的会计记录可以同时使用一种外国文字。

Article 8

An enterprise should use Renminbi (RMB) as the recording currency for accounting purposes, [except as follows]:

A foreign currency can be used as the recording currency if the enterprise's transactions are mainly dominated in foreign currencies. However, the foreign currency books of accounts should be translated to RMB in preparing financial and accounting reports.

A Chinese enterprise established abroad should translate the financial and accounting reports into RMB for PRC reporting purposes.

Article 9

The double entry (i.e. debit and credit) bookkeeping system should be adopted.

Article 10

Accounting records should be compiled in Chinese. Enterprises in autonomous regions may additionally use a minority language commonly adopted in the region. Foreign investment enterprises, foreign enterprises and other foreign organizations within the PRC may additionally use a foreign language for compilation of accounting records.

第十一条

企业在会计核算时，应当遵循以下基本原则：

- (一) 会计核算应当以实际发生的交易或事项为依据，如实反映企业的财务状况、经营成果和现金流量。
- (二) 企业应当按照交易或事项的经济实质进行会计核算，而不应当仅仅按照它们的法律形式作为会计核算的依据。
- (三) 企业提供的会计信息应当能够反映企业的财务状况、经营成果和现金流量，以满足会计信息使用者的需要。
- (四) 企业的会计核算方法前后各期应当保持一致，不得随意变更。如有必要变更，应当将变更的内容和理由、变更的累积影响数，以及累积影响数不能合理确定的理由等，在会计报表附注中予以说明。

Article 11

An enterprise should comply with the following basic principles for accounting purposes:

- (1) Accounting information should be prepared on the basis of the transactions and events that have actually occurred and should truly reflect the financial position, operating results and cash flows of the enterprise.
- (2) An enterprise should account for transactions and events according to their economic substance and should not merely refer to their legal form.
- (3) Accounting information provided by an enterprise should be capable of reflecting the financial position, operating results and cash flows of the enterprise in order to meet the needs of accounting information users.
- (4) An enterprise should apply accounting treatments [Translator note: an accounting treatment here refers to an accounting policy chosen when two or more practices are acceptable] consistently throughout different accounting periods. Accounting treatments should not be changed arbitrarily. Where changes are necessary, the details and reasons of the change, the amount of the

cumulative effect of the change, or the reason that the cumulative effect of the change cannot be reasonably determined, should be disclosed in the notes to the accounting statements.

- (五) 企业的会计核算应当按照规定的会计处理方法进行，会计指标应当口径一致、相互可比。
- (5) An enterprise's accounting should comply with prescribed accounting treatments. Accounting information [Translator note: including key figures and ratios] should be comparable, and prepared on consistent bases.
- (六) 企业的会计核算应当及时进行，不得提前或延后。
- (6) Accounting information should be prepared in a timely manner and should not be prepared in advance or delayed.
- (七) 企业的会计核算和编制的财务会计报告应当清晰明了，便于理解和利用。
- (7) Accounting information and financial and accounting reports should be prepared in a clear and concise manner, so that it can be readily understood and used.
- (八) 企业的会计核算应当以权责发生制为基础。凡是当期已经实现的收入和已经发生或应当负担的费用，不论款项是否收付，都应当作为当期的收入和费用；凡是不属于当期的收入和费用，即使款项已在当期收付，也不应当作为当期的收入和费用。
- (8) Accounting information should be prepared on an accrual basis. All revenue realized and expenses incurred or attributable to the current period should be recognized as income or expenses in the current period whether or not the amounts are received or paid. Revenue and expenses not attributable to the current period should not be recognized as income or expenses in the current

period even if the amounts are received or paid in the current period.

(九) 企业在进行会计核算时,收入与其成本、费用应当相互配比,同一会计期间内的各项收入和与其相关的成本、费用,应当在该会计期间内确认。

(9) Revenue should be matched against related costs and expenses for accounting purposes. Revenue and related costs and expenses attributable to the same accounting period should all be recognized in that period.

(十) 企业的各项财产在取得时应当按照实际成本计量。其后,各项财产如果发生减值,应当按照本制度规定计提相应的减值准备。除法律、行政法规和国家统一的会计制度另有规定者外,企业一律不得自行调整其账面价值。

(10) Assets should be recorded at the actual costs at the time of acquisition. If an asset is impaired subsequently, an enterprise should make a corresponding provision for impairment loss in accordance with this Accounting System. Except as stipulated by laws, administrative regulations or the unified accounting system promulgated by the State, an enterprise must not adjust the carrying amounts of assets.

(十一) 企业的会计核算应当合理划分收益性支出与资本性支出的界限。凡支出的效益仅及于本年度(或一个营业周期)的,应当作为收益性支出;凡支出的效益及于几个会计年度(或几个营业周期)的,应当作为资本性支出。

(11) An enterprise should reasonably classify expenditures as revenue in nature or capital in nature. If all the benefits arising from an expenditure are realized within the current period (or an operating cycle), the expenditure should be classified as revenue in nature. If the benefits arising from an expenditure are realized over several accounting periods (or several operating cycles), the expenditure should be classified as capital in nature.

- (十二) 企业在进行会计核算时，应当遵循谨慎性原则的要求，不得多计资产或收益、少计负债或费用，但不得设置秘密准备。
- (12) An enterprise should comply with the requirements of the prudence concept for accounting purposes. An enterprise should not overstate assets or revenue, or understate liabilities or expenses. However, it should not set up any hidden provision [excessive provision].
- (十三) 企业的会计核算应当遵循重要性原则的要求，在会计核算过程中对交易或事项应当区别其重要程度，采用不同的核算方式。对资产、负债、损益等有较大影响，并进而影响财务会计报告使用者据以作出合理判断的重要会计事项，必须按照规定的会计方法和程序进行处理，并在财务会计报告中予以充分、准确地披露；对于次要的会计事项，在不影响会计信息真实性和不至于误导财务会计报告使用者作出正确判断的前提下，可适当简化处理。
- (13) An enterprise should comply with the requirements of the materiality concept for accounting purposes. An enterprise should assess the materiality of transactions or events in the process of accounting to determine the manner in which they should be accounted for. Material events (that is, events with significant impact on assets, liabilities or profit or loss that would affect the users of a financial and accounting report in making reasonable judgments on the basis of the report) should be accounted for in accordance with prescribed accounting treatments and procedures, and disclosed in the financial and accounting reports adequately and accurately. In relation to less material accounting events, the accounting treatments may be suitably simplified on the condition that this will not affect the faithful representation of the accounting information and will not mislead the users of financial and accounting reports in forming a proper judgment.

第二章 资产

第十二条

资产,是指过去的交易、事项形成并由企业拥有或者控制的资源,该资源预期会给企业带来经济利益。

第十三条

企业的资产应按流动性分为流动资产、长期投资、固定资产、无形资产和其他资产。

第一节 流动资产

第十四条

流动资产,是指可以在 1 年或者超过 1 年的一个营业周期内变现或耗用的资产,主要包括现金、银行存款、短期投资、应收及预付款项、待摊费用、存货等。

本制度所称的投资,是指企业为通过分配来增加财富,或为谋求其他利益,而将资产让渡给其他单位所获得的另一项资产。

Chapter 2 Assets

Article 12

An asset is a resource that is (a) owned or controlled by an enterprise as a result of past transactions or events and (b) expected to generate economic benefits to the enterprise.

Article 13

Assets of an enterprise should be classified into current assets, long-term investments, fixed assets, intangible assets and other assets according to their liquidity.

Section 1 Current Assets

Article 14

Current assets are assets that will be realized or consumed within one year or within an operating cycle that is longer than one year. Current assets include cash, bank deposits, short-term investments, accounts receivable, prepayments, deferred expenses and inventories.

Under this Accounting System, an investment is an asset obtained by an enterprise, through the transfer of another asset to other enterprises, for the accretion of wealth through distribution or for obtaining other gains.

第十五条

企业应当设置现金和银行存款日记账。按照业务发生顺序逐日逐笔登记。银行存款应按银行和其他金融机构的名称和存款种类进行明细核算。

有外币现金和存款的企业，还应当分别按人民币和外币进行明细核算。

现金的账面余额必须与库存数相符；银行存款的账面余额应当与银行对账单定期核对，并按月编制银行存款余额调节表调节相符。

本制度所称的账面余额，是指某科目的账面实际余额，不扣除作为该科目备抵的项目(如累计折旧、相关资产的减值准备等)。

第十六条

短期投资，是指能够随时变现并且持有时间不准备超过 1 年(含 1 年)的投资，包括股票、债券、基金等。短期投资应当按照以下原则核算：

Article 15

An enterprise should prepare daily journals for cash and bank deposits and record each transaction on a daily basis in chronological order. Bank deposits should be separately recorded according to the names of the individual banks and financial institutions and the types of the deposits.

An enterprise should account for cash and deposits in foreign currencies and those in RMB separately.

The book balance of cash must equal to the physical amount kept by the enterprise. Bank statements should be reconciled to the book balances of bank deposits periodically, with bank reconciliation statements prepared monthly.

Under this Accounting System, book balance is the actual account balance stated in a ledger account, without deducting the corresponding provisions (such as accumulated depreciation, provision for impairment loss on relevant assets).

Article 16

Current investments are investments that are readily realizable and are intended to be held for not more than one year (including one year), including shares,

bonds and investment funds. Current investments should be accounted for in accordance with the following principles:

(一) 短期投资在取得时应当按照投资成本计量。短期投资取得时的投资成本按以下方法确定：

(1) A current investment should be recorded at investment cost on acquisition. The investment cost of a current investment should be determined according to the following principles:

1. 以现金购入的短期投资，按实际支付的全部价款，包括税金、手续费等相关费用作为短期投资成本。实际支付的价款中包含的已宣告但尚未领取的现金股利、或已到付息期但尚未领取的债券利息，应当单独核算，不构成短期投资成本。

(i) For a current investment acquired for cash, the investment cost should be the actual total price paid, including incidental expenses such as tax payments and handling charges. Cash dividends declared but unpaid, or bond interest due but unpaid, that are included in the price paid should be accounted for separately and do not form part of the investment cost.

已存入证券公司但尚未进行短期投资的现金，先作为其他货币资金处理，待实际投资时，按实际支付的价款或实际支付的价款减去已宣告但尚未领取的现金股利或已到付息期但尚未领取的债券利息，作为短期投资的成本。

Cash deposited in a securities company that has not yet been invested in current investments should initially be recorded as "other monetary funds". After the funds have been invested, the cost of the current investment should be recorded at the actual price paid, or at the actual price paid less any cash dividends declared but unpaid, or bond interest due but unpaid.

2. 投资者投入的短期投资，按投资各方确认的价值，作为短期投资成本。
 - (ii) For a current investment received as a capital contribution by an investor, the cost of the current investment should be the value agreed by all investing parties.
3. 企业接受的债务人以非现金资产抵偿债务方式取得的短期投资，或以应收债权换入的短期投资，按应收债权的账面价值加上应支付的相关税费，作为短期投资成本。如果所接受的短期投资中含有已宣告但尚未领取的现金股利，或已到付息期但尚未领取的债券利息，按应收债权的账面价值减去应收股利或应收利息，加上应支付的相关税费后的金额，作为短期投资成本。涉及补价的，按以下规定确定受让的短期投资成本：
 - (1) 收到补价的，按应收债权账面价值减去补价，加上应支付的相关税费，作为短期投资成本；
 - (a) When boot is received, the cost of the current investment should be recorded at the carrying amount of the debt receivable less the boot received, plus any relevant tax payments.
 - (ii) For a current investment obtained by way of accepting non-cash assets from a debtor to satisfy a debt, or by exchanging (with another party) a debt receivable for a current investment, the cost of investment should be the carrying amount of the debt receivable plus any relevant tax payments arising. If the current investment received includes cash dividends declared but unpaid, or bond interest due but unpaid, the cost of investment should be the carrying amount of the debt receivable less the dividends or interest receivable plus any relevant tax payments. When boot is involved, the cost of the current investment obtained should be determined as follows: