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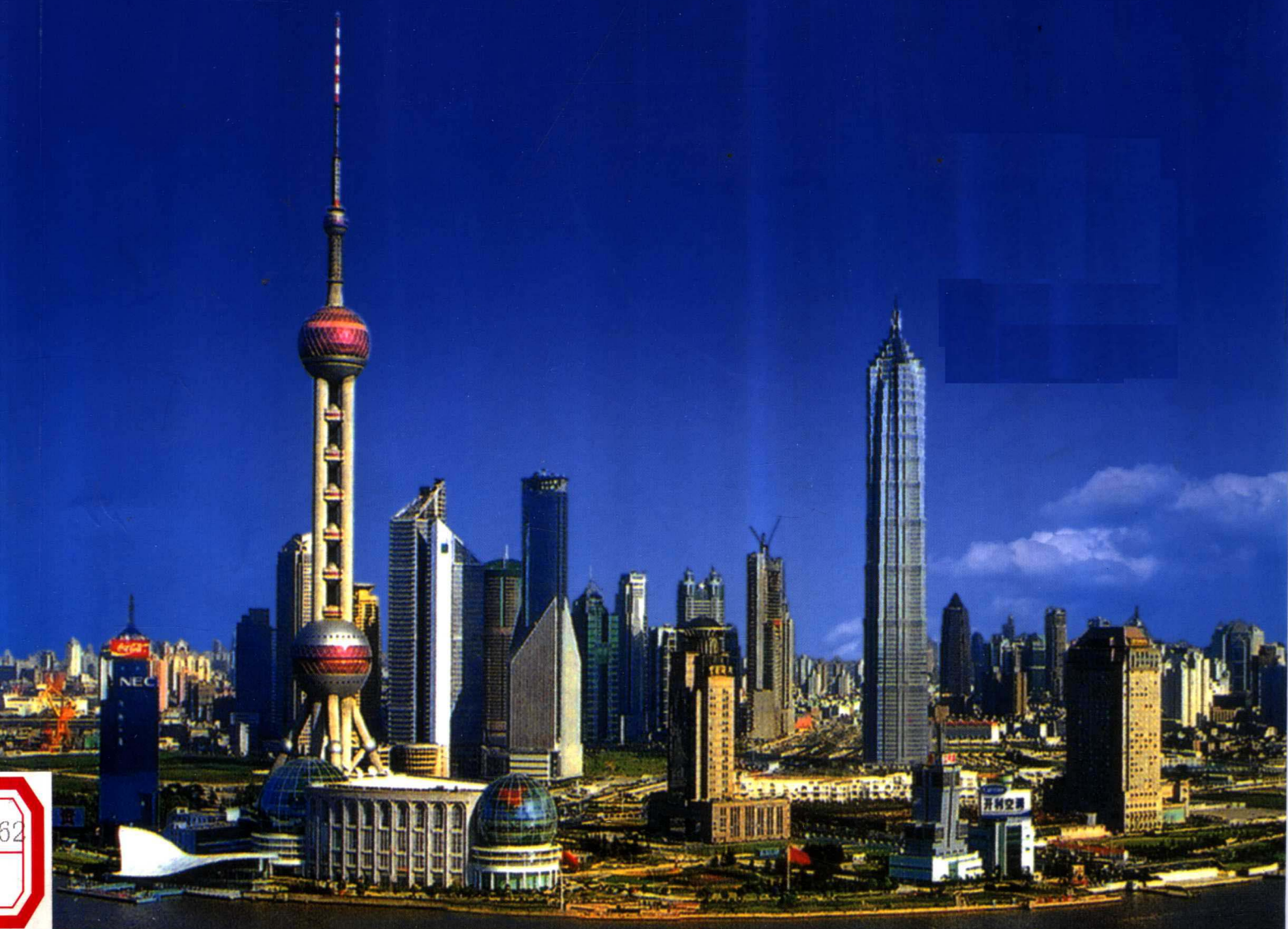
中 英 文 对 照

A UTILITY MANUAL OF ACCOUNTING WORK
FOR FOREIGN INVESTMENT ENTERPRISES

外商投资企业

会计工作实用手册

下 册 赵 顺 官 岳/著
Book II Zhao Shun Guan Yue



黑龙江人民出版社
Heilongjiang People's Publishing House

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外商投资企业会计工作实用手册 (下册)

赵 顺 官 岳/著

A Utility Manual of Accounting Work for Foreign Investment Enterprises (Book II)

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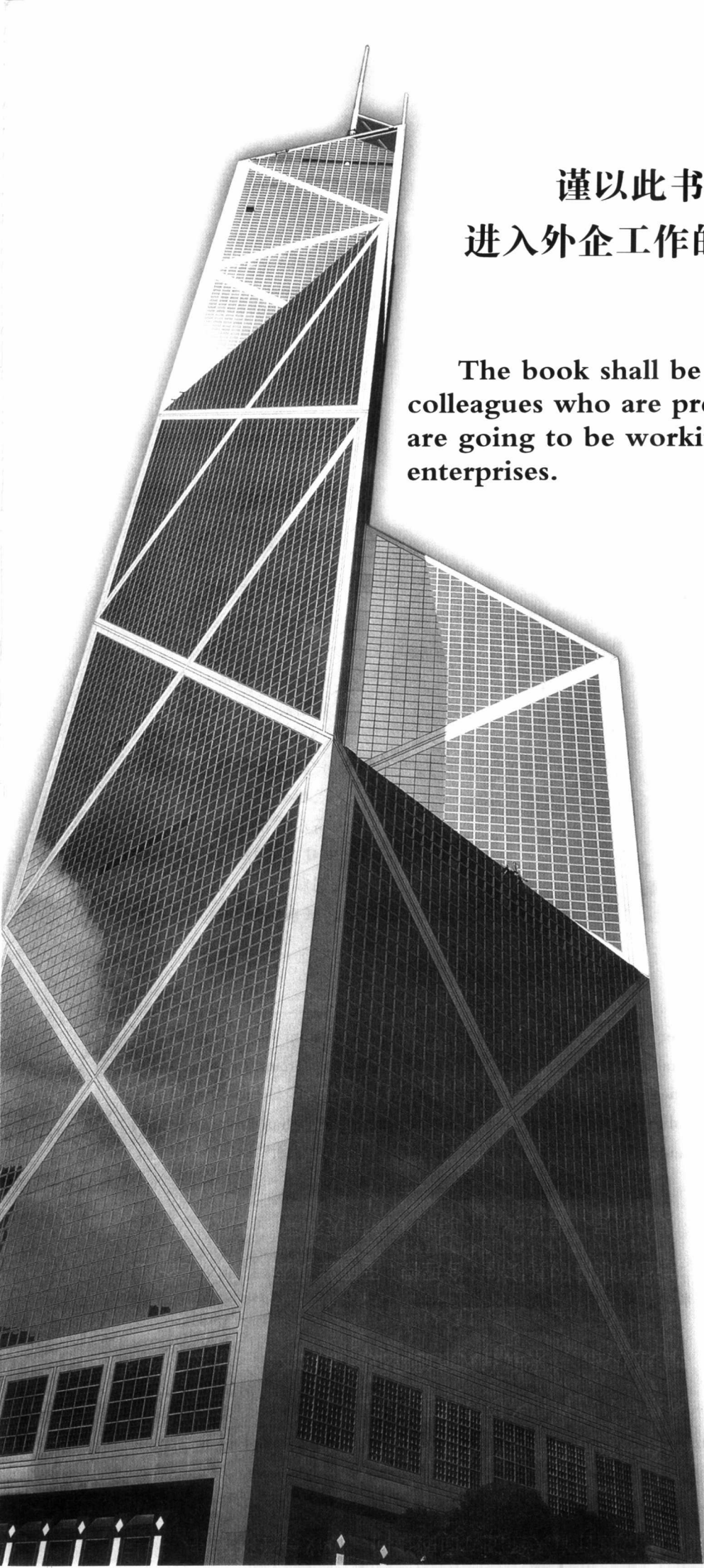
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谨以此书献给在外企工作和欲
进入外企工作的会计界同仁。

——作者

The book shall be presented to accounting
colleagues who are presently working and who
are going to be working in foreign investment
enterprises.

——The writer



作者简介

赵顺，现任上海某中美合资企业财务总监。1980年至1996年在国有大型企业中国第一重型机械集团公司财务会计处工作，1996年至今先后在大连兴企税务师事务所任税务代理部部长、大连宁格仕高尔夫俱乐部有限公司（中日合资）及大连福莱柔版制版有限公司（中德合资）任财务经理。

The writer

Zhao Shun, chief financial officer (CFO), now works at a Sino - American Joint Venture in Shanghai. Worked in the division of financial accounting of China First Heavy Machinery Group Company which belongs to a large - sized state - owned enterprise from 1980 to 1996, was chief of Department of Tax Agency at Dalian Xingqi Certified Public Tax Collectors, was financial manager of Dalian Links Golf Club Co., Ltd. (Sino - Japanese Joint Venture) and Dalian Flexicon Reproduction Co., Ltd. (Sino - German Joint Venture) since 1996.

译者简介

官岳，现从事英语应用语言教学，英语应用语言研究生，国家“SLS 方正模式”科研课题教研组主要负责人。

The translator

Guan Yue, now engages in applied English language teaching, postgraduate majoring in applied English language, a leading member in charge of SLS Focus Filtration group research project of the State.

第十部分：会计管理制度

Part X: System for Financial Management

内 容 简 介

会计管理制度在现代企业管理中占据基础性地位。古语道：没有规矩，不成方圆。科学有效的财务管理，必须以健全的企业内部会计管理制度为前提和保证。

本部分为会计管理工作（会计主管、财务经理和财务总监）提供了一整套健全和完善的企业内部会计管理制度，涵盖了企业日常会计核算和财务管理两大领域。它凝聚了作者多年外企会计工作经验，是您进行日常财务管理的实用宝典和操作指南。

本部分包括内容如下：

1. 财务机构设置及岗位职责；
2. 会计核算基础工作规范；
3. 财务支出审批及费用报销制度；
4. 货币资金管理制度；
5. 工资核算管理制度；
6. 成本费用核算管理制度；
7. 存货管理制度；
8. 资产管理制度；
9. 销售及应收账款管理制度；
10. 筹资与投资管理制度；
11. 会计交接及档案管理制度；
12. 会计电算化管理制度。

Introduction

The Financial management system dominates the basic position in modern enterprise management. "Without rule, without square and circle", as the Chinese old saying goes. The perfect management system of accounting in enterprise is the prerequisite and security for scientific and effective financial management.

This part provides accounting administrators (in-charge accountants, financial managers and chief controllers) with a complete set of sound and perfect systems for accounting management inside enterprises. It covers two fields of ordinary accounting practices and financial management in enterprise. This part condenses the author's many years work experience in foreign investment enterprise, and it is a practical encyclopedia and operational guide for routine financial management.

Its contents include the following:

1. Financial institution set-up and work responsibility;
2. Guidelines for basic work in accounting practice;
3. A system for approval of financial payment and expense reimbursement;
4. A system for monetary fund management;
5. A system for wage accounting management;
6. A system for management of cost and expense accounting;
7. A system for inventory management;
8. A system for assets management;
9. A system for management of sales and accounts receivable;
10. A system for financing and investment management;
11. A system for accounting handover and archives management;
12. A system for accounting computerization management.

A Listing of System for Financial Management

会计管理制度一览表

1. 财务机构设置及岗位职责;
Set-up of financial institution and responsibility of post;
2. 财务总监工作的职责与权利;
Duties and rights for the chief financial officer;
3. 会计核算基础工作规范;
Guidelines for basic work in accounting;
4. 财务支出付款审批制度;
System for examining and approval of payment of financial expenditure;
5. 支票管理制度;
Cheque control system;
6. 费用报销管理制度;
System for control of expense reimbursement;
7. 差旅费报销管理制度;
System for control of traveling expenses;
8. 货币资金管理制度;
System for monetary funds management;
9. 工资管理制度;
System for salary administration;
10. 成本费用核算管理制度;
System for management of cost and expense accounting;
11. 存货管理制度;
System for inventory management;
12. 固定资产管理制度;
System for management of fixed assets;
13. 在建工程管理制度;
System for management of construction in progress;
14. 应收账款及销售管理制度;
Management system for accounts receivable and sales;
15. 问题账款处理规定;
Regulations for handling of problematic accounts;
16. 资金管理制度;
System for fund management;
17. 筹资管理制度;
System for financing management;
18. 投资管理制度;
System for investment management;
19. 借款担保管理制度;
System for loan security management;
20. 财务报表及文件报送管理制度;
System for administration of financial statement and document submission;
21. 财务人员奖惩管理制度;
System for rewards and penalties to accounting personnel;
22. 会计档案管理制度;
System for administration of accounting archives;
23. 会计交接管理制度;
System for management of accounting handover;
24. 会计电算化管理制度;
System for management of accounting computerization.

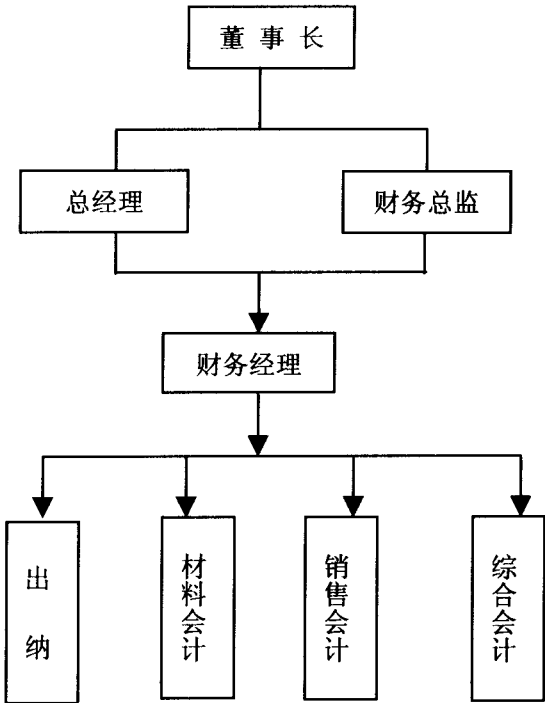
财务机构设置及岗位职责

第一章 总 则

第一条 为了完善新世纪文教制品有限公司财务组织机构，明确各财务岗位的工作职责，特制定本制度。

第二章 财务机构设置

第二条 财务机构设置



第三章 财务岗位职责

第三条 财务经理岗位职责

1. 负责领导本公司财务部会计核算和财务管理工作；
2. 负责编制本公司的财务管理制度，并按照国家有关财税法规贯彻执行；
3. 负责编制本公司月度、年度财务预算和决算，并组织实施；
4. 负责本公司会计电算化核算工作、会计业务的稽核和会计档案管理；负责成本核算、费用控制、会计报表和财务分析工作；检查各项经济指标的执行情况，并进行综

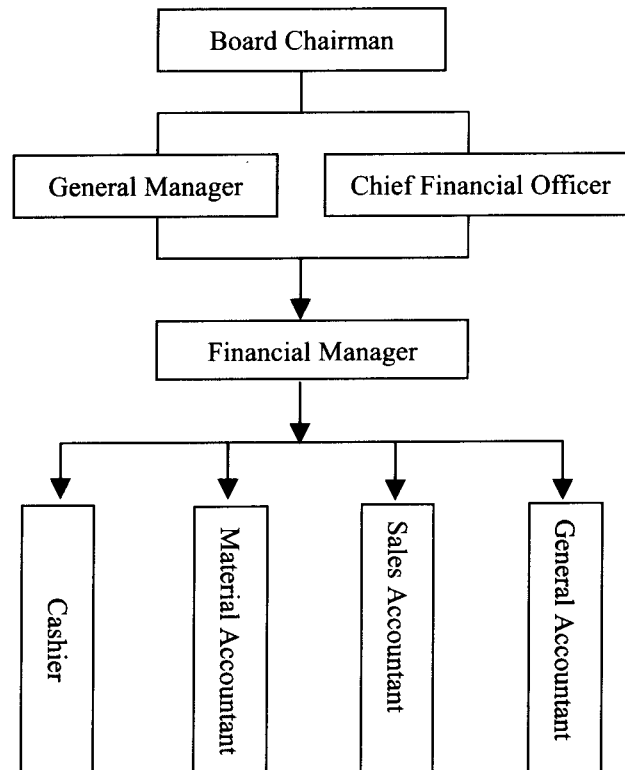
Set-up of Financial Institution and Responsibility of Post

Chapter I General Provisions

Article 1 This system is enacted for the purposes of improving the financial offices of New Century Stationery Co., Ltd., defining the work responsibilities for each of the financial posts.

Chapter II Set-up of the Financial Organizations

Article 2 Set-up of financial organizations



Chapter III Responsibilities for Financial Posts

Article 3 The responsibilities of Financial Manager involve as follows:

1. Being responsible for the accounting practice and financial management of the Financial Department of the Company.
2. Being responsible for designing the system of financial management of the Company and implementing it in accordance with relevant fiscal tax provisions of the State.
3. Being responsible for preparing and performing (exercising) monthly, and yearly financial budgets and final accounting.
4. Being responsible for computation of accounting practice with the computer, check on accounting business and administration of accountant archives. And he/she should be responsible for cost accounting, expenses control, financial statements and financial analysis. He/She should be responsible for inspection for performance in the economic index of every item, and comprehensive analysis and assessment on them.

合分析和考核；定期向公司董事长、总经理、集团财务总监上报会计报表、现金日报表等；

5. 严格遵守集团有关财务报表的报送程序，严守公司机密；
6. 负责本公司会计人员业务培训、岗位工作考核、岗位变动及监交等工作；
7. 负责审核本公司与其他单位签订有关经济方面的合同、协议等经济文件，参与公司重大经营决策；
8. 负责本公司物料采购、各项费用支付的财务审批工作；
9. 负责仓库记账员的业务指导、培训和考核等管理工作；
10. 制订物料管理与成本管理办法，并采取有效措施降低产品成本，提高公司经济效益。
11. 负责审核本公司会计凭证和账簿的真实性、合理性、正确性以及手续的完备性；核查本公司是否存在擅自列支成本项目、虚设费用、隐瞒废品损失和弄虚作假现象，若有发现应及时上报财务总监并予以制止；
12. 参与固定资产、低值易耗品和新品开发的投资预算，并提出投资效益分析意见；
13. 参与制订原材料、半成品的计价和产成品标准成本，每月 27 日前上报次月的资金使用计划；合理的控制存货库存，有效的降低采购成本，严格控制资金拨付和使用；
14. 负责与银行和税务等部门的业务衔接工作，保管公司的“财务专用章”；
15. 接受集团财务总监和公司总经理的双重领导；
16. 完成财务总监布置的其他工作。

第四条 出纳岗位职责

1. 负责本公司的现金收入，超过库存现金限额应及时送存银行；
2. 根据国家银行结算制度和现金管理制度的有关规定，及时办理各种银行结算和现金收付款项；严格按照公司财务支出付款审批程序办理支付款项；
3. 依照分工与控制程序，负责银行存款业务的日常结算；
4. 编制收、付款凭证，序时登记现金和银行存款日记账，及时查询和清理未达账项，做到日清月结；
5. 严格管理现金、银行票据（含银行空白票据及空白收款收据），至少每周盘点一次，做到账实相符；

He/She should be responsible for making regular reports to the board chairman, the general manager and the chief financial officer of the Group on financial statements, daily cash statements and so on.

5. Strictly abiding by submission procedures for the relevant financial statements of the Group and strictly keeping the confidential information of the Company.

6. Being responsible for the skill training for accountant personnel, examination for accounting post achievement and shift of account post personnel and handover and so on.

7. Being responsible for check on economic documents which include the economic contracts and agreements signed with other units, participating in important operational decision making of the Company.

8. Being responsible for financial checking and approval of material purchase, all-items expenditure of the Company.

9. Being responsible for the management of work instructions, training and examination on inventory bookkeepers.

10. Formulating the measures for material management and cost management and adopting effective measures to decrease cost of products and to enhance the economic results of the Company.

11. Being responsible for the authenticity, reasonability, correctness and completeness of procedures for accounting vouchers and account book of the Company. And he/she should audit whether cost items are arbitrarily listed, costs are fraudulently created, loss of waste products is concealed and conceived falsely; if so, he/she should report to the chief financial officer in time and take steps to prevent it.

12. Getting involved into making investment budgets on fixed assets, low-valued consumables and new product development and presenting the opinions of analysis on investment results.

13. Participating in preparation for pricing computation of raw materials, semi-finished products and computation of criteria cost of finished products. He/She should submit the plan for use of funds of next month before 27th of each month for properly controlling inventories, effectively lowering purchasing cost and strictly controlling distribution, disbursement and use of the funds.

14. Being responsible for liaison with the departments of bank and taxation and keeping the special use seal for finance.

15. Being subject to the chief financial officer of the Group and the general manager of the Company.

16. Completing other tasks arranged by the chief financial officer.

Article 4 Responsibilities for Cashier include as follows:

1. Being responsible for receipt of cash of the Company and timely deposit in the bank the surplus sum over the cash on hand.

2. Handling all kinds of settlements of banks and treating receipt and disbursement for cash in time based on the relevant provisions in the bank settlement system of the State and cash management system. The cashier should strictly handle payment in accordance with procedures for examination and approval on payment of the Financial Department of the Company.

3. Taking charge of daily closing in bank deposit in accordance with labor distribution and controlling procedures.

4. Preparing for receiving and disbursement voucher, entering cash and bank deposit journal in time sequence, making timely inquiry and clearance of accounts in transit, managing daily and monthly settlement for cash.

5. Strictly managing cash bills and bank bills (including blank bills of the bank and blank bills of receipt), at least checking once a week and thereof enabling the account to conform to the fact.

6. 逐日编制“现金（含银行存款）日报表”和“采购付款明细表”，并按时按规定程序上报，真实反映现金收支情况；

7. 每日编制“应收票据收、支日报表”，月底编制“银行存款余额调节表”，并按规定调节平衡相符，并报财务经理审核；

8. 严格现金、银行收付凭证的使用和管理，确保货币资金安全；掌握银行存款余额，不准签发空头支票，不准出租出借银行账户为其他单位和个人办理结算；

9. 负责保管库存现金、各种有价证券、支票、发票和收据等重要票据及有关财务印鉴（法人章）；

10. 按照国家外汇管理、购汇制度的规定和有关文件，办理外汇出纳业务，及时跟踪外汇收支，并编制“外汇收支日报表”；

11. 负责员工工资的发放和保管工作；

12. 负责清理其他应收款账户，并每周向财务经理书面报告；

13. 完成财务总监和财务经理等上级领导交办的其他工作。

第五条 材料会计岗位职责

1. 负责编制各种存货（原材料、低值易耗品、包装物、自制材料、半成品、产成品和其他存货）的转账凭证；

2. 会同物料部制定存货采购及仓储管理制度，并监督执行；

3. 根据物料部制定的存货采购计划，控制采购成本，防止超额采购；

4. 会同技术部门制定产品材料消耗定额，实施限额领料，控制材料成本上升；

5. 会同物料部定期进行库存盘点，及时上报存货的盘盈、盘亏和呆滞积压，将损失降到最低限度；

6. 负责核对和清理应付账款，并每周向财务经理汇报；

7. 负责应用 U8 系统进行全部凭证的录入及凭证、账簿和报表的打印工作；

8. 负责固定资产、在建工程的核算及编报各种税务报表；

9. 负责采购付款申请审核工作，建立有关跟踪管理台账及采购合同、入库单和送货单等原始档案的归集工作；

10. 完成集团财务总监和财务经理交办的其他工作。

6. Day by day preparing for “daily cash report involving bank deposit” and “explanatory report on payment for purchase”, and submitting these reports on time according to formulated procedures, truthfully reflecting cash receipts and disbursements.

7. Day by day preparing for “daily report on receipt and disbursement of notes receivable to accept”. The cashier should design a bank reconciliation statement and regulate the balance at the end of the month in accordance with the provisions and report it to the financial manager for examination.

8. Strictly performing the use and control for documentation of receipts and payments of cash and bank, and ensuring the security of monetary funds. The cashier should control balance of bank deposit, and should not be allowed to sign blank check or to lease or lend the bank account for handling settlement for other units and individuals.

9. Being responsible for keeping cash on hand and important bills of securities, checks, invoices and receipts of all sorts and seals (representative seal) relevant to finance.

10. Handling disbursement business of foreign currency in accordance with provisions and relevant documents for foreign currency administration and purchase of the State. The cashier should track the receipts and disbursements of foreign currency in time and prepare for “daily report on receipts and disbursements of foreign currency”.

11. Being responsible for distribution of employee’s wages and safekeeping of them.

12. Being responsible for clearing other accounts receivable and making a written report to financial manager each week.

13. Finishing other work left to do by top leaders such as the chief financial officer and the financial manager and so on.

Article 5 Responsibilities for Material Accountant shall involve as follows:

1. Being responsible for preparing journal vouchers for a variety of inventory (raw materials, low-valued consumables, packaging materials, self-manufactured material, semi-finished products, finished products and others.)

2. Jointly with Supply Department formulating the system for inventory purchase and storage management and supervising its practice.

3. Controlling purchase cost and preventing against excess purchase in accordance with the inventory purchase plan formulated by Supply Department.

4. Jointly with Technology Department formulating the consumption norm for goods material, exercising limitation for material issuance and monitoring rise of cost of materials.

5. Jointly with Supply Department regularly checking on the inventory, reporting in time on inventory short and over and dead stock to have the losses reduced to the minimum.

6. Being responsible for examination and clearance for accounts payable and reporting them to financial manager every week.

7. Being responsible for the documentation of all the vouchers with U8 System and printing work for vouchers, account books and statements.

8. Being responsible for accounting on fixed assets and construction in progress, and preparation of statements of taxes of all kinds.

9. Being responsible for auditing the bill for purchase payment, collecting and grouping original files for monitoring bench sheets management, purchase contracts, stocking notices, delivery notes, etc.

10. Completing other tasks assigned by the chief financial officer of the Group and the financial manager.

第六条 销售会计岗位职责

1. 负责按日开具销售发票;
2. 负责编制应收账款的转账凭证;
3. 负责销售收入的核算;
4. 负责每周与客户核对应收账款及货款回笼和清理工作,并每周向财务经理报告(附:文字说明);
5. 负责向集团财务总监和财务经理编报“销售回款统计、核销日报表”,并按规定程序报送;
6. 完成集团财务总监和财务经理交办的其他工作。

第七条 综合会计岗位职责

1. 负责编制除材料会计、成本会计和销售会计以外的其他转账凭证;
2. 负责核算除材料会计、成本会计和销售会计以外的其他会计核算;
3. 负责各车间产品产量、工时、自制材料和费用消耗等各种统计工作;
4. 负责会计凭证、账簿和报表的装订;
5. 完成集团财务总监和财务经理交办的其他工作。

第八条 仓库记账员岗位职责

1. 负责每天将仓库保管员当日收发料并传递的“原材料入库单”、“材料(半成品)限额领料单”、“材料(半成品)报废补领单”、“半成品入库单”和“退料单”核对无误后,据此录入U8系统;登记有关“原材料收发存明细账”和“半成品收发存明细账”,并及时结出各编号原材料(半成品)库存数量和金额;

2. 每日下班前做出“原材料(半成品、产成品)收发存日报表”和“退料统计日报表”,经物料部经理审核后,上报董事长、财务总监、总经理、生产部经理和财务部经理;

3. 每月末做出“原材料(半成品)收发存月报表(按原材料和半成品型号)”、“本月产品生产领料(原材料、半成品)汇总表(按产成品型号)”、“本月产品生产报废补领汇总表(按产成品型号)”和“本月产成品收发存月报表”,于次月2日上报董事长、财务总监、总经理、生产部经理和财务部经理;

4. 每日根据“材料(半成品)报废补领单”统计废品部门、责任人和责任金额,并汇总做“废品责任统计日报表”,于次日上午上报公司董事长、财务总监、总经理和

Article 6 Responsibilities for Marketing Accountant involve as follows:

1. Being responsible for drawing of invoices for daily sales.
2. Being responsible for preparing journal vouchers of accounts receivable.
3. Being responsible for accounting on sales income.
4. Being responsible for weekly checking accounts receivable with clients and reclamation of payment for goods and clearance and reporting them to the financial manager every week (explaining in words)
5. Being responsible for preparing and submitting “statistics for return of sale account and daily report for checking sale”, to the chief financial officer of the Group and the financial manager in accordance with the procedures.
6. Completing other jobs arranged by the chief financial officer of the Group and the financial manager.

Article 7 Responsibilities for General accountant consist of the following:

1. Being responsible for preparing journal vouchers other than those of material accountant, cost accountant and sale accountant
2. Being responsible for other accounting practice than that of material accountant, cost accountant and sales accountant.
3. Being responsible for all kinds of statistical work on output of workshop products, work hours, self-manufactured materials and expenses payment, etc.
4. Being responsible for compilation of account vouchers, account books and statements.
5. Completing other jobs left by the chief financial officer of the Group and the financial manager.

Article 8 Responsibilities for store bookkeeper

1. Being responsible for checking “stocking notice of raw materials”, “material (semi-finished product) quota invoice of withdrawal”, “compensatory note for material (semi-finished product) spoilage”, “stocking notice for semi-finished product” and “material returning slip” and if finding no error documenting them in U8 System based on it, recording “subsidiary ledger for receipt, issuance and storage of raw materials”, “subsidiary ledger for receipt, issuance and storage of semi-finished products”, and settling in time the quantity and amount of inventory of each numbered raw material (semi-finished products)
2. Every day before work ending, making “a report for receipt, issuance and storage of raw material (semi-finished product, finished product)”, “daily statistical report for material returning” and then auditing by the manager of Supply Department before submitting them to the board chairman, the chief financial officer, the general manager, the production manager and the financial manager.
3. At the end of each month drawing up “monthly statement for receipt, issuance and storage of raw material (semi-finished product) by the type of raw material and semi-finished product”, “summary statement (by type of finished product) for monthly materials issuance of production of goods (raw material, semi-finished product)”, “summary statement (by type of finished product) for compensatory issuance of production of goods in this month”, and “monthly statement for receipt, issuance and storage of finished product in this month” and submitting them to the chairman of the board, the chief financial officer, the general manager, the production manager and the financial manager on the 2nd of next month.
4. Summarizing the amount of waste department, accountable person and responsibility based on “compensatory note for material (semi-finished product) spoilage ” every day, and recapitulating to draw up a “daily report on statistics of waste responsibilities”, and submitting it on the morning of next day to the board chairman, the chief financial officer, the general manager, the financial manager. At the end of each month, he/she should summarize all the statements to prepare “monthly report for statistics of waste

财务经理。月末汇总做“废品责任统计月报表”上报董事长、财务总监、总经理、生产部及财务部，以此作为分析和考评依据；

5. 严格按公司规定秉公执法，真实反映物料库存和废品情况，及时反馈采购失误多购材料形成的呆料、不合格料或不适用物料形成的不良资产；

6. 有责任指导仓库保管员按公司规定规范操作收发料，杜绝多发料及错发料给公司造成浪费和损失；

7. 完成上级主管部门领导交办的其他工作。

第四章 附 则

第九条 本制度由公司财务部负责解释和修订。

第十条 本制度自签发之日起施行。

附件：1. 财务部机构设置流程图；
2. 财务经理岗位职责流程图；
3. 出纳员岗位职责流程图；
4. 材料会计岗位职责流程图；
5. 销售会计岗位职责流程图；
6. 综合会计岗位职责流程图。