

会计科目 Chart of Accounts

科目编码 Account code	科目名称-CN Account name	科目名称-EN Account name	计量单位 Unit
1001	库存现金	cash in stock	
1002	银行存款	Bank savings	
1003	结算中心存款	settlement center deposit	
1009	其他货币资金	Other monetary fund	
1101	交易性金融资产	Tradable financial assets	
1111	应收票据	bill receivable	
1121	应收利息	Interest receivable	
1122	应收股利	Dividends receivable	
1131	应收账款	accounts receivable	
1133	其他应收款	Other receivables	
1141	坏账准备	bad debt provision	
1151	预付账款	Prepayments	
1171	内部往来	Internal contacts	
1201	物资采购	Material procurement	
1202	固定资产中转	Fixed assets transfer	
1203	在途物资	Goods in transit	
1211	原材料	raw materials	
1212	包装物	Packing	
1232	周转材料	Reusable materials	
1233	自制半成品	Semi-finished	Unit
1234	低值易耗品	Low-value consumables	Unit
1241	委托加工物资	Consigned processing materials	
1243	库存商品	stock item	Unit
1251	发出商品	release products	Unit
1261	合同资产	contract assets	
1262	合同资产减值准备	Provision for impairment of contract assets	
1263	应收退货成本	Receivable return cost	
1281	存货跌价准备	Inventory impairment	
1299	物资采购（委外）	Material procurement (outsourcing)	
1301	一年内到期的非流动资产	Non-current assets due within one year	
1399	其他流动资产	Other current assets	
1401	其他债权投资	Other debt investments	
1402	其他债权投资资产减值准备	Provision for impairment of other debt investment assets	
1405	债权投资	Debt investment	
1406	债权投资减值准备	Debt investment impairment provision	
1408	长期应收款	Long-term receivables	
1409	未实现融资收益	Unrealized financing gains	
1501	长期股权投资	long-term equity investment	
1503	长期股权投资减值准备	Provision for impairment of long-term equity investment	
1504	其他权益工具投资	Investment in other equity instruments	
1506	投资性房地产	investment real estate	
1507	投资性房地产累计折旧（摊销）	Accumulated depreciation (amortization) of investment properties	
1509	投资性房地产减值准备	Provision for impairment of investment properties	
1601	固定资产	fixed assets	
1602	累计折旧	Accumulated depreciation	
1603	固定资产减值准备	Provision for impairment of fixed assets	
1604	在建工程	Construction in progress	
1605	在建工程减值准备	Provision for impairment of construction in progress	
1606	工程物资	Engineer material	
1607	工程物资减值准备	Provision for impairment of engineering materials	
1608	固定资产清理	Fixed Assets Liquidation	
1701	无形资产	intangible assets	
1702	累计摊销	Accumulated amortization	
1703	无形资产减值准备	Provision for impairment of intangible assets	
1706	开发支出	Development expenditure	
1707	使用权资产	right-of-use asset	
1708	使用权资产累计折旧	Accumulated depreciation of right-of-use assets	
1709	使用权资产-减值准备	Right-of-use assets - provision for impairment	
1711	商誉	goodwill	
1712	商誉减值准备	Goodwill impairment provision	
1801	长期待摊费用	Long-term prepaid expenses	
1811	递延所得税资产	Deferred tax assets	

1901	待处理财产损溢	Pending property damage	
1999	其他非流动资产	Other non-current assets	
2001	短期借款	short-term loan	
2003	结算中心借款（拟停用）	Settlement Center Loans (to be discontinued)	
2005	企业存款	business deposits	
2101	交易性金融负债	Held-for-trading financial liabilities	
2201	应付票据	bills payable	
2202	应付账款	accounts payable	
2205	预收账款	advance payment	
2206	合同负债	contract liabilities	
2211	应付职工薪酬	Payroll payable	
2221	应交税费	Taxes payable	
2231	应付利息	Interest payable	
2232	应付股利	dividends payable	
2241	其他应付款	Other payables	
2301	一年内到期的非流动负债	Non-current liabilities due within one year	
2302	其他流动负债	Other current liabilities	
2401	长期借款	Long term loan	
2403	应付债券	Bonds payable	
2411	长期应付款	Long-term payables	
2412	专项应付款	special payables	
2501	预计负债	Estimated liabilities	
2502	租赁负债	lease liability	
2601	递延收益	Deferred income	
2701	未确认融资费用	Unrecognized financing charges	
2901	递延所得税负债	Deferred tax liabilities	
2999	其他非流动负债	Other non-current liabilities	
3001	实收资本（或股本）	Paid-up capital (or share capital)	
3101	资本公积	capital reserve	
3201	库存股	treasury stock	
3301	盈余公积	surplus reserve	
3401	本年利润	Profit for the year	
3501	利润分配	Profit Distribution	
3601	其他权益工具	Other equity instruments	
3701	其他综合收益（待增加明细科目）	Other comprehensive income (details to be added)	
4001	生产成本	Cost of production	
4105	制造费用	Manufacturing costs	
4201	劳务成本	labor cost	
4301	研发支出	R & D spending	
4401	合同取得成本	contract acquisition cost	
4402	合同取得成本减值准备	Provision for impairment of contract acquisition costs	
4403	合同履约成本	contract performance costs	
4404	合同履约成本减值准备	Provision for impairment of contract performance costs	
5001	主营业务收入	Main business income	Unit
5002	其他业务收入	Other operating income	
5101	公允价值变动损益	Changes in fair value gains and losses	
5102	投资收益	investment income	
5103	营业外收入	Non-operating income	
5104	资产处置净收益	Net gain on disposal of assets	
5105	其他收益	other income	
5201	主营业务成本	Main business cost	
5202	其他业务成本	Other operating costs	
5301	税金及附加	Taxes and surcharges	
5501	营业费用	Operating expenses	
5502	管理费用	Management fees	
5503	财务费用	Financial expenses	
5601	资产减值损失	Asset impairment loss	
5602	信用减值损失	credit impairment loss	
5701	营业外支出	Operating expenses	
5801	所得税费用	Income tax expense	
5901	以前年度损益调整	Prior year profit and loss adjustment	