

中华人民共和国会计法（2017修正）

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中华人民共和国会计法（2017修正） （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》第一次修正 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 根据2017年11月4日第十二届全国人民代表大会常务委员会第三十次会议《关于修改〈中华人民共和国会计法〉等十一部法律的决定》第二次修正）	Accounting Law of the People's Republic of China(Amended in 2017) (Passed by the Ninth Session of the Standing Committee of the Sixth National People's Congress on 21 January 1985 Revised by the Fifth Session of the Standing Committee of the Eighth National People's Congress on 29 December 1993 Revised by the 12th Session of the Standing Committee of the Ninth National People's Congress on 31 October 1999 Revised by the 30th Session of the Standing Committee of the Twelfth National People's Congress on 4 November 2017)
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第一章 总 则

Chapter 1 General Principles

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。

Article 1 This Law is formulated for the purposes of regulating accounting activities, ensuring the veracity and integrity of accounting materials, strengthening economic management and financial management, improving economic efficiency, and safeguarding the socialist market economy order.

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。

Article 2 State agencies, social organisations, companies, enterprises, institutions and other organisations (hereinafter referred to collectively as the "organisations") shall handle accounting matters pursuant to this Law.

第三条 各单位必须依法设置会计帐簿，并保证其真实、完整。

Article 3 All organisation shall set up accounts books pursuant to the law, and ensure their veracity and integrity.

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。

Article 4 The person in charge of an organisation shall be responsible for the veracity and integrity of the organisation's accounting work and accounting materials.

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。

Article 5 Accounting organisations and accounting personnel shall carry out accounting pursuant to the provisions of this Law, and implement accounting supervision. No organisation or individual shall authorise, instigate or coerce any accounting organisation or accounting personnel in any manner to forge or tamper with accounting documents, accounts books and other accounting materials, or provide false financial accounting reports.

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、会计帐簿和其他会计资料，提供虚假财务会计报告。

No organisation or individuals shall attack or retaliate against any accounting personnel who perform their duties pursuant to this Law or resist any violation of this Law.

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

Article 6 Accounting personnel who have implemented this Law conscientiously, fulfill the duty of loyalty, uphold accounting principles and have outstanding achievements shall be given social or material rewards.

Article 7 The finance department of the State Council shall govern accounting work nationwide. The finance department of People's Governments at the county level and above shall implement administration for accounting work within their respective administrative region.

Article 8 The State shall implement a unified accounting system. The State unified accounting system shall be formulated and announced by the finance department of the State Council pursuant to this Law. The relevant departments of the State Council may, pursuant to this Law and the State unified accounting system, formulate detailed measures or supplementary provisions for the State unified accounting system which are implemented by industries subject to special requirements on accounting and accounting supervision, and shall submit such detailed measures and supplementary provisions to the finance department of the State Council for examination and approval.

The General Logistics Department of the Chinese People's Liberation Army may, pursuant to this Law and the State unified accounting system, formulate detailed measures for the State unified accounting system which are implemented by the armed forces, and shall file such detailed measures with the finance

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。

department of the State Council for record.

第二章 会计核算

Chapter 2 Accounting

第九条 各单位必须根据实际发生的经济业务事项进行会计核算，填制会计凭证，登记会计帐簿，编制财务会计报告。

Article 9 All organisations shall carry out accounting based on economic transactions which have actually occurred, fill in accounting documents, register accounts books, and formulate financial accounting reports. No organisation shall carry out accounting for false economic transactions or materials.

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；

Article 10 The following economic transactions shall undergo accounting procedures and be accounted for: (1) collection and payment of monies and negotiable securities;

(2) receipt or dispatch, increase or decrease, and use of monies;

(3) occurrence and settlement of creditor's rights and debts;

(4) increase or decrease of capital and funds;

(5) computation of income, expenditure, expenses and costs;

(6) computation and handling of financial results; and

(7) any other matters which are required to undergo accounting procedures and be accounted for.

（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。

Article 11 An accounting year shall commence from 1 January and end on 31 December of the Gregorian calendar.

第十二条 会计核算以人民币为记帐本位币。

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帐本位币，但是编报的财务会计报告应当折算为人民币。

Article 12 Renminbi shall be the reporting currency for accounting purpose. An organisation whose business income and expenditure is primarily transacted in one or more non-Renminbi currency (ies) may select one of the currencies as its reporting currency, but shall convert such currency to Renminbi for formulation of its financial accounting reports.

第十三条 会计凭证、会计帐簿、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。

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、

Article 13 Accounting documents, accounts books, financial accounting reports and other accounting materials shall comply with the provisions on the State unified accounting system. Where accounting is computerised, the computer software, as well as the accounting documents, accounts books, financial accounting reports and other accounting materials generated therefrom, shall also comply with the provisions on the State unified accounting system.

No organisation or individual shall forge or tamper with accounting

会计帐簿、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、会计帐簿及其他会计资料，不得提供虚假的财务会计报告。

documents, accounts books and other accounting materials, or provide false financial accounting reports.

第十四条 会计凭证包括原始凭证和记帐凭证。

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

Article 14 Accounting documents shall include original documents and bookkeeping documents. For handling of economic transactions stipulated in Article 10 of this Law, original documents shall be filled in or obtained, and promptly delivered to the accounting organisation.

Accounting organisations and accounting personnel shall verify original documents pursuant to the provisions of the State unified accounting system, and shall have the right to refuse to accept original documents which are untrue or non-compliant, and the right to report to the person in charge of the organisation; original documents containing inaccurate or incomplete contents shall be rejected, and shall be required to be corrected and supplemented pursuant to the provisions of the State unified accounting system.

The contents of original documents shall not be altered; where there is an error in an original document, the issuing organisation shall reissue or amend the document and affix the organisation's seal at the correction. Where there is an error in the amount of an original document, the issuing organisation shall reissue the document and shall not make correction on the original document.

Bookkeeping documents shall be formulated in accordance with the verified original documents and the relevant materials.

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。

记帐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 会计帐簿登记，必须以经过审核的会计凭证为依据，并符合有关法律、行政法规和国家统一的会计制度的规定。会计帐簿包括总帐、明细帐、日记帐和其他辅助性帐簿。

会计帐簿应当按照连续编号的页码顺序登记。会计帐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，其会计帐簿的登记、更正，应当符合国家统一的会计制度的规定。

Article 15 Entries in accounts books shall be based on verified accounting documents and shall comply with the provisions of the relevant laws, administrative regulations and the State unified accounting system. Accounts books shall include general ledgers, subsidiary ledgers, daily ledgers and other axillary accounts books. Entries in accounts books shall be recorded sequentially in accordance with the consecutive page numbers. Where there is an error in the records of the accounts books or omission of page, number or row, correction shall be made in accordance with the method stipulated in the State unified accounting system, and the accounting personnel and the person in charge of the accounting organisation (accounting officer) shall affix seal at the correction.

Where accounting is computerised, entries in and correction of accounts books shall comply with the provisions of the State unified accounting system.

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帐簿上统一登记、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帐簿登记、核算。

Article 16 All economic transactions of an organisation shall be recorded and accounted for in a unified manner in the accounts books set up pursuant to the law, and shall not be recorded or accounted for in accounts books which are set up arbitrarily against the provisions of this Law and the State unified accounting system.

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

Article 17 All organisations shall, on a regular basis, verify the records in their accounts books against the actual goods, monies and the relevant materials, ensure that the records in the accounts books match the actual amount of the actual goods and monies, that the records in the accounts books match the relevant contents of the accounting documents, that the corresponding records in the accounts books match, and that the records in the accounts books match the relevant contents of the accounting statements.

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。

Article 18 The accounting method adopted by an organisation shall be consistent within each period, and shall not be arbitrarily changed. Where there is a genuine need to change, the change shall be made pursuant to the provisions of the State unified accounting system, and the reason for the change, the facts and the impact shall be stated in the financial accounting reports.

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。

Article 19 Guarantees provided by an organisation, pending lawsuits or contingencies of an organisation shall, pursuant to the provisions of the State unified accounting system, be stated in the financial accounting reports.

第二十条 财务会计报告应当

根据经过审核的会计帐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。

Article 20 Financial accounting reports shall be formulated in accordance with verified records of accounts books and the relevant materials, and shall comply with the provisions of this Law and the State unified accounting system on formulation of financial accounting reports, recipients and deadlines for provision of financial accounting reports; where the laws and administrative regulations stipulate otherwise, such provisions shall prevail. Financial accounting reports shall comprise accounting statements, notes to accounting statements and financial statements. The basis for formulation of financial accounting reports provided to different users of accounting materials shall be consistent. Where the relevant laws and administrative regulations stipulate that the accounting statements, notes to accounting statements and financial statements are required to be audited by a certified public accountant, the audit report issued by the certified public accountant and his/her accounting firm shall be provided together with the financial accounting report.

第二十一条 财务会计报告应

当由单位负责人和主管会计工作的负责人、会计机构负责人（会计主管人员）签名并盖章；设置总会计师的单位，还须由总会计师签名并盖章。

Article 21 Financial accounting reports shall be signed by and affixed with the seal of the person in charge of the organisation, the person in charge of accounting work of the organisation, and the person in charge of the accounting organisation (accounting officer); where the organisation has appointed a chief accountant, the financial accounting reports shall also be signed by and affixed with the seal of the chief accountant. The person in charge of an organisation shall ensure the veracity and integrity of the financial accounting reports.

单位负责人应当保证财务会计报告真实、完整。

第二十二条 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 22 Accounting records shall be written in Chinese. For autonomous regions, accounting records may simultaneously adopt a commonly used local minority language. Accounting records of foreign investment enterprises, foreign enterprises and other foreign organisations in the People's Republic of China may simultaneously adopt a foreign language.

第二十三条 各单位对会计凭证、会计帐簿、财务会计报告和其他会计资料应当建立档案，妥善保管。会计档案的保管期限和销毁办法，由国务院财政部门会同有关部门制定。

Article 23 All organisations shall set up and keep archives for their accounting documents, accounts books, financial accounting reports and other accounting materials properly. The duration for retention of accounting archives and the methods for destruction shall be formulated by the finance department of the State Council jointly with the relevant authorities.

第三章 公司、企业会计核算的特别规定

Chapter 3 Special Provisions on Accounting by Companies and Enterprises

第二十四条 公司、企业进行会计核算，除应当遵守本法第二章的规定外，还应当遵守本章规定。

Article 24 Accounting by companies and enterprise shall, in addition to complying with the provisions of Chapter 2 of this Law, comply with the provisions of this Chapter.

第二十五条 公司、企业必须根据实际发生的经济业务事项，按

Article 25 Companies and enterprises shall recognise, compute and record assets, liabilities, owner's equity, income, expenses, costs and profits in accordance with actually occurred economic transactions pursuant to the

照国家统一的会计制度的规定确认、计量和记录资产、负债、所有者权益、收入、费用、成本和利润。

provisions of the State unified accounting system.

第二十六条 公司、企业进行会计核算不得有下列行为：

Article 26 Companies and enterprises shall not commit the following acts in the course of accounting: (1) arbitrarily

（一）随意改变资产、负债、所有者权益的确认标准或者计量方法，虚列、多列、不列或者少列资产、负债、所有者权益；

change the recognition standards or computation method for assets, liabilities and owner's equity, make false entries or additional entries, or omit entries or under-record assets, liabilities and owner's equity;

(2) make false entries or omit entries of income, delay or bring forward recognition of income;

（二）虚列或者隐瞒收入，推迟或者提前确认收入；

(3) arbitrarily change the recognition standards or computation method for expenses and costs, make false entries or additional entries, omit entries or under-record expenses and costs;

(4) arbitrarily adjust the computation and distribution method for profits, falsify or disguise profits; and

（三）随意改变费用、成本的确认标准或者计量方法，虚列、多列、不列或者少列费用、成本；

(5) commit any other acts which violate the provisions of the State unified accounting system.

（四）随意调整利润的计算、分配方法，编造虚假利润或者隐瞒利润；

（五）违反国家统一的会计制度规定的其他行为。

第四章 会计监督

Chapter 4 Accounting Supervision

第二十七条 各单位应当建立

Article 27 All organisations shall establish and improve upon

、健全本单位内部会计监督制度。

单位内部会计监督制度应当符合下列要求：

（一）记帐人员与经济业务事项和会计事项的审批人员、经办人员、财物保管人员的职责权限应当明确，并相互分离、相互制约；

（二）重大对外投资、资产处置、资金调度和其他重要经济业务事项的决策和执行的相互监督、相互制约程序应当明确；

（三）财产清查的范围、期限和组织程序应当明确；

（四）对会计资料定期进行内部审计的办法和程序应当明确。

their internal accounting supervision system. The internal accounting supervision system of an organisation shall

satisfy the following requirements: (1) the duties and powers of bookkeeping personnel, approving personnel for economic transactions and accounting matters, handling personnel, and personnel in charge of custody of monies shall be specific and separated, and mutual restraint shall be implemented;

(2) the policy-making and implementation procedures for mutual supervision and mutual restraints for significant external investments, asset disposal, fund procurement and other significant economic transactions shall be specific;

(3) the scope, duration and organisation procedures for property inventory shall be specific; and

(4) the method and procedures for conducting regular internal audit on accounting materials shall be specific.

第二十八条 单位负责人应当

保证会计机构、会计人员依法履行职责，不得授意、指使、强令会计机构、会计人员违法办理会计事项。

会计机构、会计人员对违反本法和国家统一的会计制度规定的会

Article 28 The person in charge of an organisation shall ensure that the accounting organisation and accounting personnel perform their duties pursuant to the law, and shall not authorise, instigate or coerce the accounting organisation and accounting personnel to handle accounting matters unlawfully. Accounting organisations and accounting personnel shall have the right to refuse to handle accounting matters which violate the provisions of this Law and the State unified accounting system, and to rectify in accordance with their purview.

计事项，有权拒绝办理或者按照职权予以纠正。

第二十九条 会计机构、会计人员发现会计帐簿记录与实物、款项及有关资料不相符的，按照国家统一的会计制度的规定有权自行处理的，应当及时处理；无权处理的，应当立即向单位负责人报告，请求查明原因，作出处理。

第三十条 任何单位和个人对违反本法和国家统一的会计制度规定的行为，有权检举。收到检举的部门有权处理的，应当依法按照职责分工及时处理；无权处理的，应当及时移送有权处理的部门处理。收到检举的部门、负责处理的部门应当为检举人保密，不得将检举人姓名和检举材料转给被检举单位和被检举人个人。

第三十一条 有关法律、行政法规规定，须经注册会计师进行审计的单位，应当向受委托的会计师事务所如实提供会计凭证、会计帐

Article 29 Upon discovering any inconsistency between the records in the accounts books and the actual goods, monies and the relevant materials, accounting organisations and accounting personnel shall have the right to deal with the matter promptly as empowered by the provisions of the State unified accounting system; where the accounting organisation or accounting personnel is not empowered to deal with the matter, the matter shall be forthwith reported to the person in charge of the organisation for investigation and handling.

Article 30 Any organisation or individual shall have the right to report an act which violates the provisions of this Law and the State unified accounting system. Where the authority in receipt of the report is empowered to deal with the matter, it shall forthwith handle the matter pursuant to the law and in accordance with division of duties; where it is not empowered to handle the matter, it shall promptly forward the matter to the competent authority for handling. The authority in receipt of the report and the authority responsible for handling the matter shall keep the identity of the informant confidential, and shall not reveal the name of the informant and the report materials to the organisation or individual that is being reported.

Article 31 Organisations which are required to be audited by a certified public accountant as stipulated by the relevant laws and administrative regulations shall provide accounting documents, accounts books, financial accounting reports, other accounting materials and the relevant information truthfully to the entrusted accounting firm. No organisation or individual shall require or hint to a certified public accountant and

簿、财务会计报告和其他会计资料以及有关情况。

任何单位或者个人不得以任何方式要求或者示意注册会计师及其所在的会计师事务所出具不实或者不当的审计报告。

财政部门有权对会计师事务所出具审计报告的程序和内容进行监督。

his/her accounting firm in any manner to issue an untrue or inappropriate audit report.

The finance authorities shall have the right to supervise the procedures for issuance of audit reports by accounting firms and the contents of audit reports.

第三十二条 财政部门对各单位

的下列情况实施监督：

（一）是否依法设置会计帐簿；

（二）会计凭证、会计帐簿、财务会计报告和其他会计资料是否真实、完整；

（三）会计核算是否符合本法和国家统一的会计制度的规定；

（四）从事会计工作的人员是否具备专业能力、遵守职业道德。

Article 32 The finance authorities shall implement supervision on the following matters of the organisations: (1) whether the accounts books are set up pursuant to the law;

(2) whether the accounting documents, accounts books, financial accounting reports and other accounting materials are accurate and complete;

(3) whether the accounting of the organisation complies with the provisions of this Law and the State unified accounting system; and

(4) whether the personnel undertaking accounting work are professionally competent and abide by the professional ethics.

Where an alleged major violation is discovered in the course of supervision over matters stipulated in item (2) of the preceding paragraph, the finance department of the State Council and its branch may enquire the relevant information from the organisations which have economic transactions with the organisation under supervision, and the financial institution which has opened the account for the organisation under supervision; the

在对前款第（二）项所列事项实施监督，发现重大违法嫌疑时，国务院财政部门及其派出机构可以向与被监督单位有经济业务往来的单位和被监督单位开立帐户的金融机构查询有关情况，有关单位和金融机构应当给予支持。

relevant organisations and financial institutions shall render support.

第三十三条 财政、审计、税务、人民银行、证券监管、保险监管等部门应当依照有关法律、行政法规规定的职责，对有关单位的会计资料实施监督检查。

Article 33 The finance authorities, audit authorities, tax authorities, the People's Bank of China, the securities regulatory authorities, the insurance regulatory authorities etc shall, pursuant to the duties stipulated by the relevant laws and administrative regulations, implement supervision and inspection over the accounting materials of the relevant organisations. The supervision and inspection authorities mentioned in the preceding paragraph shall, upon supervision and inspection over accounting materials of the relevant organisations pursuant to the law, issue an inspection conclusion. Where the inspection conclusion issued by the relevant supervision and inspection authorities can satisfy the needs of other supervision and inspection authorities for performance of duties, such other supervision and inspection authorities shall make good use of the inspection conclusion and avoid conducting repetitive investigation of accounts.

前款所列监督检查部门对有关单位的会计资料依法实施监督检查后，应当出具检查结论。有关监督检查部门已经作出的检查结论能够满足其他监督检查部门履行本部门职责需要的，其他监督检查部门应当加以利用，避免重复查帐。

第三十四条 依法对有关单位的会计资料实施监督检查的部门及其工作人员对在监督检查中知悉的国家秘密和商业秘密负有保密义务

Article 34 The authorities implementing supervision and inspection over accounting materials of the relevant organisations pursuant to the law, as well as their officers, shall keep confidentiality of State secrets and commercial secrets which come into their knowledge in the course of supervision and inspection.

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第三十五条 各单位必须依照有关法律、行政法规的规定，接受有关监督检查部门依法实施的监督检查，如实提供会计凭证、会计帐簿、财务会计报告和其他会计资料以及有关情况，不得拒绝、隐匿、谎报。

Article 35 All organisations shall, pursuant to the provisions of the relevant laws and administrative regulations, accept supervision and inspection implemented pursuant to the law by the relevant supervision and inspection authorities, and provide accounting documents, accounts books, financial accounting reports, other accounting materials and the relevant information truthfully, and shall not refuse to provide information, or conceal information, or provide false information.

第五章 会计机构和会计人员

Chapter 5 Accounting Organisations and Accounting Personnel

第三十六条 各单位应当根据会计业务的需要，设置会计机构，或者在有关机构中设置会计人员并指定会计主管人员；不具备设置条件的，应当委托经批准设立从事会计代理记账业务的中介机构代理记账。

Article 36 All organisations shall, based on the requirements of accounting transactions, set up an accounting organisation, or create accounting personnel positions in the relevant department and appoint an accounting officer; an organisation which is not equipped to set up an accounting organisation shall entrust an intermediary established with approval to provide bookkeeping agent services, to handle the organisation's bookkeeping matters. State-owned enterprises and large and medium enterprises for which State-owned assets hold controlling stake or take dominant position shall appoint a chief accountant. The appointment qualifications, procedures for appointment and removal, duties and powers of chief accountant shall be stipulated by the State Council.

国有的和国有资产占控股地位或者主导地位的大、中型企业必须设置总会计师。总会计师的任职资格、任免程序、职责权限由国务院规定。

第三十七条 会计机构内部应

Article 37 An accounting organisation shall establish an internal audit system. Cashiers shall not concurrently handle

当建立稽核制度。

出纳人员不得兼任稽核、会计档案保管和收入、支出、费用、债权债务帐目的登记工作。

audit, keeping of accounts archives, and recording entries of income, expenditure, expenses, creditor's rights and debts.

第三十八条 会计人员应当具备从事会计工作所需要的专业能力。

担任单位会计机构负责人（会计主管人员）的，应当具备会计师以上专业技术职务资格或者从事会计工作三年以上经历。

Article 38 Personnel undertaking accounting work shall possess the professional competency for handling accounting work. The person in charge of an accounting office (director of accounting) shall either hold a professional qualification of accountant or above, or have at least three years of accounting work experience.

The scope of accounting personnel referred to in this Law shall be stipulated by the finance authorities of the State Council.

本法所称会计人员的范围由国务院财政部门规定。

第三十九条 会计人员应当遵守职业道德，提高业务素质。对会计人员的教育和培训工作应当加强。

Article 39 Accounting personnel shall adhere to professional ethics and improve upon professional skills. Education and training for accounting personnel shall be strengthened.

第四十条 因有提供虚假财务会计报告，做假帐，隐匿或者故意销毁会计凭证、会计帐簿、财务会计报告，贪污，挪用公款，职务侵占等与会计职务有关的违法行为被

Article 40 A person who has been criminally prosecuted due to an illegal act in relation to accounting work, such as provision of false financial accounting reports, falsification of accounts, concealment or deliberate destroying of accounting documents, accounts books or financial accounting reports, corruption, misappropriation of public monies, embezzlement etc, shall no longer undertake accounting work.

依法追究刑事责任的人员，不得再从事会计工作。

第四十一条 会计人员调动工作或者离职，必须与接管人员办清交接手续。

一般会计人员办理交接手续，由会计机构负责人（会计主管人员）监交；会计机构负责人（会计主管人员）办理交接手续，由单位负责人监交，必要时主管单位可以派人会同监交。

Article 41 Accounting personnel shall complete handover formalities with the successor in the event of transfer or resignation. Handover formalities of general accounting personnel shall be supervised by the person in charge of the accounting organisation (accounting officer); handover formalities of the person in charge of an accounting organisation (accounting officer) shall be supervised by the person in charge of an organisation; where necessary, supervised jointly by the personnel designated by the authority in charge.

第六章 法律责任

Chapter 6 Legal Liability

第四十二条 违反本法规定，有下列行为之一的，由县级以上人民政府财政部门责令限期改正，可以对单位并处三千元以上五万元以下的罚款；对其直接负责的主管人员和其他直接责任人员，可以处二千元以上二万元以下的罚款；属于国家工作人员的，还应当由其所在单位或者有关单位依法给予行政处分：

Article 42 For the following violations of this Law, the finance department of a People's Government at the county level and above shall order the offender to make correction within a stipulated period, and may impose a fine ranging from RMB3,000 to RMB50,000 on the organisation; the directly accountable person in charge and other directly accountable personnel may be subject to a fine ranging from RMB2,000 to RMB20,000; where the offender is a civil servant, he/she shall also be subject to administrative punishment imposed by his/her employer or the relevant authorities pursuant to the law: (1) failure to set up accounts books pursuant to the law;

(2) setting up accounts books privately;

(3) failure to fill in or obtain original documents pursuant to the provisions, or the original documents filled in or obtained do not

<p>（一）不依法设置会计帐簿的；</p>	<p>comply with the provisions;</p>
<p>（二）私设会计帐簿的；</p>	<p>(4) entries in accounts books are based on accounting documents which are not verified, or entries in accounts books do not comply with provisions;</p>
<p>（三）未按照规定填制、取得原始凭证或者填制、取得的原始凭证不符合规定的；</p>	<p>(5) the accounting method is changed arbitrarily;</p> <p>(6) the basis for formulation of financial accounting reports provided to different users of accounting materials is inconsistent;</p>
<p>（四）以未经审核的会计凭证为依据登记会计帐簿或者登记会计帐簿不符合规定的；</p>	<p>(7) failure to use the designated language or reporting currency pursuant to the provisions;</p> <p>(8) failure to keep accounting materials pursuant to the provisions, resulting in damage or loss of accounting materials;</p>
<p>（五）随意变更会计处理方法的；</p>	<p>(9) failure to establish and implement an internal accounting supervision system pursuant to the provisions, or refuse to accept supervision implemented pursuant to the law ,or failure to provide the relevant accounting materials and the relevant information truthfully; or</p>
<p>（六）向不同的会计资料使用者提供的财务会计报告编制依据不一致的；</p>	<p>(10) employment of accounting personnel who do not comply with the provisions of this Law.</p>
<p>（七）未按照规定使用会计记录文字或者记帐本位币的；</p>	<p>Where any of the aforesaid acts stipulated in the preceding paragraph constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.</p>
<p>（八）未按照规定保管会计资料，致使会计资料毁损、灭失的；</p>	<p>Accounting personnel who have committed any of the acts stipulated in the first paragraph shall not be allowed to undertake accounting work within the next five years if the case is serious.</p>
<p>（九）未按照规定建立并实施单位内部会计监督制度或者拒绝依</p>	<p>Where the relevant laws stipulate otherwise on punishment for the acts stipulated in the first paragraph, the matter shall be dealt with pursuant to such provisions.</p>

法实施的监督或者不如实提供有关会计资料及有关情况的；

（十）任用会计人员不符合本法规定的。

有前款所列行为之一，构成犯罪的，依法追究刑事责任。

会计人员有第一款所列行为之一，情节严重的，五年内不得从事会计工作。

有关法律对第一款所列行为的处罚另有规定的，依照有关法律的规定办理。

第四十三条 伪造、变造会计凭证、会计帐簿，编制虚假财务会计报告，构成犯罪的，依法追究刑事责任。

有前款行为，尚不构成犯罪的，由县级以上人民政府财政部门予以通报，可以对单位并处五千元以上十万元以下的罚款；对其直接负责的主管人员和其他直接责任人员，可以处三千元以上五万元以下的

Article 43 Where a forgery or alteration of accounting documents or accounts books, or a falsification of financial accounting reports, constitutes a criminal offence, criminal liability shall be pursued in accordance with the law. Where an act stipulated in the preceding paragraph does not constitute a criminal offence, the finance department of a People's Government at the county level and above shall issue a notice of criticism, and may impose a fine ranging from RMB5,000 to RMB100,000 on the organisation; the directly□accountable person□in□charge and other directly□accountable personnel may be subject to a fine ranging from RMB3,000 to RMB50,000; where the offender is a civil servant, he/she shall also be subject to administrative punishment imposed by his/her employer or the relevant authorities pursuant to the law, ranging from removal from job position to dismissal; if he/she is an accounting personnel, he/she

罚款；属于国家工作人员的，还应当由其所在单位或者有关单位依法给予撤职直至开除的行政处分；其中的会计人员，五年内不得从事会计工作。

shall not undertake accounting work within the next five years.

第四十四条 隐匿或者故意销毁依法应当保存的会计凭证、会计帐簿、财务会计报告，构成犯罪的，依法追究刑事责任。

有前款行为，尚不构成犯罪的，由县级以上人民政府财政部门予以通报，可以对单位并处五千元以上十万元以下的罚款；对其直接负责的主管人员和其他直接责任人员，可以处三千元以上五万元以下的罚款；属于国家工作人员的，还应当由其所在单位或者有关单位依法给予撤职直至开除的行政处分；其中的会计人员，五年内不得从事会计工作。

Article 44 In the event of concealment or deliberate destroying of accounting documents, accounts books, financial accounting reports which are required to be retained pursuant to the law, if the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law. Where an act stipulated in the preceding paragraph does not constitute a criminal offence, the finance department of a People's Government at the county level and above shall issue a notice of criticism, and may impose a fine ranging from RMB5,000 to RMB100,000 on the organisation; the directly accountable person in charge and other directly accountable personnel may be subject to a fine ranging from RMB3,000 to RMB50,000; where the offender is a civil servant, he/she shall also be subject to administrative punishment imposed by his/her employer or the relevant authorities pursuant to the law, ranging from removal from job position to dismissal; if he/she is an accounting personnel, he/she shall not undertake accounting work within the next five years.

第四十五条 授意、指使、强令会计机构、会计人员及其他人员伪造、变造会计凭证、会计帐簿，

Article 45 In the event of authorisation, instigation or coercion of accounting organisations, accounting personnel and other personnel to forge or tamper with accounting documents or accounts books, or falsifying financial accounting reports or concealing or deliberately destroying accounting documents,

编制虚假财务会计报告或者隐匿、故意销毁依法应当保存的会计凭证、会计帐簿、财务会计报告，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，可以处五千元以上五万元以下的罚款；属于国家工作人员的，还应当由其所在单位或者有关单位依法给予降级、撤职、开除的行政处分。

accounts books, financial accounting reports which are required to be retained pursuant to the law, if the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law; where the case does not constitute a criminal offence, a fine ranging from RMB5,000 to RMB50,000 may be imposed; where the offender is a civil servant, he/she shall also be subject to administrative punishment imposed by his/her employer or the relevant authorities pursuant to the law, ranging from demotion, removal from job position, to dismissal.

第四十六条 单位负责人对依法履行职责、抵制违反本法规定行为的会计人员以降级、撤职、调离工作岗位、解聘或者开除等方式实行打击报复，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，由其所在单位或者有关单位依法给予行政处分。对受打击报复的会计人员，应当恢复其名誉和原有职务、级别。

Article 46 Where the person in charge of an organisation attacks or retaliates against accounting personnel who perform their duties pursuant to this Law or boycott any violation of this Law, by way of demotion, dismissal, transfer from job position, rescission of employment, or termination of employment etc, if the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law; where the case does not constitute a criminal offence, the employer or the relevant organisation shall be subject to administrative punishment pursuant to the law. The accounting personnel victimised in the attack or retaliation shall be reinstated to their original reputation, job position and rank.

第四十七条 财政部门及有关部门的工作人员在实施监督管理中滥用职权、玩忽职守、徇私舞弊或者泄露国家秘密、商业秘密，构成犯罪的，依法追究刑事责任；

Article 47 Where the officers of the finance authorities and the relevant administrative authorities are guilty of abusing official powers, dereliction of duties, corruption, or divulging State secrets or commercial secrets in the course of supervision and administration, if the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law; where the case does not constitute a

尚不构成犯罪的，依法给予行政处分。

criminal offence, administrative punishment shall be imposed pursuant to the law.

第四十八条 违反本法第三十条规定，将检举人姓名和检举材料转给被检举单位和被检举人个人的，由所在单位或者有关单位依法给予行政处分。

Article 48 A person who violates the provisions of Article 30 of this Law in revealing the name of the informant and the report materials to the organisation or individual that are being reported shall be subject to administrative punishment imposed by his/her employer or the relevant organisation pursuant to the law.

第四十九条 违反本法规定，同时违反其他法律规定的，由有关部门在各自职权范围内依法进行处罚。

Article 49 Where a violation of the provisions of this Law also violates the provisions of other laws, the relevant authorities shall impose punishment pursuant to the law within their respective purview.

第七章 附 则

Chapter 7 Supplementary Provisions

第五十条 本法下列用语的含义：

单位负责人，是指单位法定代表人或者法律、行政法规规定代表单位行使职权的主要负责人。

Article 50 The following terms used in this Law shall be defined as follows: The person in charge of an organisation shall mean the legal representative of the organisation, or the key person in charge stipulated by laws and regulations to be the person who represents the organisation in exercising the organisation's powers.

The State unified accounting system shall mean the system formulated by

国家统一的会计制度，是指国务院财政部门根据本法制定的关于会计核算、会计监督、会计机构和会计人员以及会计工作管理的制度。

the finance department of the State Council pursuant to this Law with regards to accounting, accounting supervision, accounting organisations and accounting personnel, and administration of accounting work.

第五十一条 个体工商户会计管理的
具体办法，由国务院财政部门根据本法的原则另行规定。

Article 51 Detailed measures on administration of accounting by individually-owned businesses shall be stipulated separately by the finance department of the State Council in accordance with the principles of this Law.

第五十二条 本法自2000年7月1日起
施行。

Article 52 This Law shall be implemented with effect from 1 July 2000.



扫一扫，手机阅读更方便