

企业财务会计报告条例

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现公布《企业财务会计报告条例》，自2001年1月1日起施行。

总 理 朱 镕 基

二〇〇〇年六月二十一日

企业财务会计报告条例

Regulations on Financial and Accounting Reports of Enterprises

Order No. 287 of the State Council of the People's Republic of China

Promulgated 21 June 2000, to Take Effect from 1 January 2001

第一章 总 则

CHAPTER I — GENERAL PRINCIPLES

第一条 为了规范企业财务会计报告，保证财务会计报告的真实、完整，根据《中华人民共和国会计法》，制定本条例。

Article 1. These Regulations are formulated in accordance with the Accounting Law of the People's Republic of China in order to standardize the financial and accounting reports of enterprises, and to ensure the veracity and completeness of financial and accounting reports.

第二条 企业(包括公司，下同)编制和对外提供财务会计报告，

Article 2. Enterprises (including companies, also hereinafter) shall abide by these Regulations when drawing up and providing external financial and accounting reports.

应当遵守本条例。

本条例所称财务会计报告，是指企业对外提供的反映企业某一特定日期财务状况和某一会计期间经营成果、现金流量的文件。

第三条 企业不得编制和对外提供虚假的或者隐瞒重要事实的财务会计报告。

企业负责人对本企业财务会计报告的真实性、完整性负责。

第四条 任何组织或者个人不得授意、指使、强令企业编制和对外提供虚假的或者隐瞒重要事实的财务会计报告。

第五条 注册会计师、会计师事务所审计企业财务会计报告，应当依照有关法律、行政法规以及注册会计师执业规则的规定进行，并对所出具的审计报告负责。

第二章 财务会计报告的构成

第六条 财务会计报告分为年

"Financial and accounting reports" in these Regulations means documents of an enterprise provided externally that reflects the financial situation of the enterprise over a specified period and the business results and cash flow over a particular accounting period.

Article 3. An enterprise must not draw up and provide externally a financial and accounting report that is false or that conceals important facts.

The person in charge of an enterprise is responsible for the veracity and completeness of the financial and accounting reports of the enterprise.

Article 4. No organization or individual may incite, instruct, compel or order an enterprise to draw up and provide externally false financial and accounting reports or reports that conceal important facts.

Article 5. A registered accountant or accounting firm shall carry out the auditing of the financial and accounting reports of an enterprise in accordance with relevant laws and administrative rules and regulations together with the industry rules and regulations of registered accountants, and shall be responsible for the audit report that the accountant or accounting firm produces.

CHAPTER II — COMPONENTS OF FINANCIAL AND ACCOUNTING REPORTS

Article 6. Financial and accounting reports are divided into yearly, half□yearly, quarterly and monthly financial and accounting

度、半年度、季度和月度财务会计报告。

reports.

第七条 年度、半年度财务会计报告应当包括：

Article 7. Yearly and half-yearly financial and accounting reports shall include:

(一) 会计报表；

(1) accounting statements;

(二) 会计报表附注；

(2) annotations to accounting statements;

(三) 财务情况说明书。

(3) an explanation of the financial situation.

Accounting statements shall include assets and liability statements, profit statements, cash flow statements and corresponding attachments.

会计报表应当包括资产负债表、利润表、现金流量表及相关附表。

第八条 季度、月度财务会计报告通常仅指会计报表，会计报表至少应当包括资产负债表和利润表。国家统一的会计制度规定季度、月度财务会计报告需要编制会计报表附注的，从其规定。

Article 8. Quarterly and monthly financial and accounting reports usually refer to accounting statements. The accounting statements shall include at least assets and liability statements and profit statements. Where the regulations of the unified state accounting system stipulate that quarterly and monthly financial and accounting reports require annotations to accounting statements to be drawn up, those regulations shall be followed.

第九条 资产负债表是反映企业在某一特定日期财务状况的报表。资产负债表应当按照资产、负债和所有者权益(或者股东权益，下同)分类分项列示。其中，资产、

Article 9. An assets and liability statement is a statement that reflects the financial situation of an enterprise over a specified period. An assets and liability statement shall list each item separately according to the classification of assets, liabilities or ownership rights (or "shareholder rights", also hereinafter). The definition and listing of assets, liabilities and ownership rights shall adhere to the following provisions:

负债和所有者权益的定义及列示应当遵循下列规定：

(一) 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。在资产负债表上，资产应当按照其流动性分类分项列示，包括流动资产、长期投资、固定资产、无形资产及其他资产。银行、保险公司和非银行金融机构的各项资产有特殊性的，按照其性质分类分项列示。

(二) 负债，是指过去的交易、事项形成的现时义务，履行该义务预期会导致经济利益流出企业。在资产负债表上，负债应当按照其流动性分类分项列示，包括流动负债、长期负债等。银行、保险公司和非银行金融机构的各项负债有特殊性的，按照其性质分类分项列示。

(三) 所有者权益，是指所有者在企业资产中享有的经济利益，其金额为资产减去负债后的余额。在

(1) "Assets" means the resources obtained from past transactions and events, which are possessed or controlled by the enterprise. These resources are expected to bring economic benefits to the enterprise concerned. Assets on an assets and liability statement shall be classified and listed separately according to their liquidity, including floating assets, long-term investment, fixed assets, intangible assets and other assets. Where the assets of banks, insurance companies and non-bank financial institutions have particular characteristics, each item shall be classified and listed separately according to its characteristics.

(2) "Liabilities" means present obligations formed from past transactions and events, and the economic benefits that are expected to flow out from the enterprise in order to fulfil those obligations. Liabilities on an assets and liability statement shall be classified and listed separately according to their liquidity, and include floating liabilities and long-term liabilities, etc. Where the liabilities of banks, insurance companies and non-bank financial institutions have particular characteristics, each item shall be classified and listed separately according to its characteristics.

(3) "Ownership rights" means economic benefits that an owner enjoys in the assets of an enterprise. The value of the benefit is the surplus after the liabilities of the enterprise are subtracted from its assets. Ownership rights on an assets and liability statement shall be listed separately according to capital actually received (including capital stock), capital public reserve funds, net profit public reserve funds and undistributed profits.

资产负债表上，所有者权益应当按照实收资本(或者股本)、资本公积、盈余公积、未分配利润等项目分项列示。

第十条 利润表是反映企业在一定会计期间经营成果的报表。利润表应当按照各项收入、费用以及构成利润的各个项目分类分项列示。其中，收入、费用和利润的定义及列示应当遵循下列规定：

(一)收入，是指企业在销售商品、提供劳务及让渡资产使用权等日常活动中所形成的经济利益的总流入。收入不包括为第三方或者客户代收的款项。在利润表上，收入应当按照其重要性分项列示。

(二)费用，是指企业为销售商品、提供劳务等日常活动所发生的经济利益的流出。在利润表上，费用应当按照其性质分项列示。

(三)利润，是指企业在一定会计期间的经营成果。在利润表上，利润应当按照营业利润、利润总额

Article 10. A profit statement is a statement that reflects the business achievements of an enterprise over a particular accounting period. Each item in a profit statement shall be classified and listed separately according to each kind of income and expense together with the various items that constitute profit. The definition and listing of income, expenses and profit shall adhere to the following provisions:

(1) "Income" means the total incoming economic benefit of an enterprise from its day-to-day activities such as selling goods, supplying labour and offering the right to use the assets of the enterprise. Income does not include funds received on behalf of third parties or clients. Income on a profit statement shall be listed separately according its importance.

(2) "Expenses" means outgoing economic benefits that occur in the course of an enterprise's day-to-day activities such as selling goods and supplying labour. Expenses on a profit statement shall be listed separately according to their nature.

(3) "Profit" means the business achievements of an enterprise over a particular accounting period. Profit on a profit statement shall be listed separately according to the components of the profit, such as business profit, gross profit and net profit.

和净利润等利润的构成分类分项列示。

第十一条 现金流量表是反映企业一定会计期间现金和现金等价物(以下简称现金)流入和流出的报表。现金流量表应当按照经营活动、投资活动和筹资活动的现金流量分类分项列示。其中,经营活动、投资活动和筹资活动的定义及列示应当遵循下列规定:

(一)经营活动,是指企业投资活动和筹资活动以外的所有交易和事项。在现金流量表上,经营活动的现金流量应当按照其经营活动的现金流入和流出的性质分项列示;银行、保险公司和非银行金融机构的经营活动按照其经营活动特点分项列示。

(二)投资活动,是指企业长期资产的购建和不包括在现金等价物范围内的投资及其处置活动。在现金流量表上,投资活动的现金流量应当按照其投资活动的现金流入和

Article 11. A cash flow statement is a statement that reflects the incoming and outgoing cash and articles equivalent to cash (hereafter "cash") of an enterprise over a particular accounting period. A cash flow statement shall classify and list separately cash flow according to business activities, investment activities and fund raising activities. The definition and listing of business activities, investment activities and fund raising activities shall adhere to the following provisions:

(1) "Business activities" means all transactions and events of an enterprise other than investment activities and fund raising activities. The cash flow of business activities on a cash flow statement shall be listed separately according to the characteristics of incoming and outgoing cash flow of the business activities; the business activities of banks, insurance companies and non-bank financial institutions shall be listed separately according to the special features of the business activities.

(2) "Investment activities" means the purchase and building up by an enterprise of long-term assets and shall not include investment in articles equivalent to cash and associated activities. The cash flow of investment activities on a cash flow statement shall be listed separately according to the characteristics of the incoming and outgoing cash of the investment activity.

(3) "Fund raising activities" means activities that cause a change to the scope and constitution of the capital and liabilities of an enterprise. The cash flow of fund raising activities on a cash flow statement shall be listed separately according to the characteristics of the incoming and outgoing cash of the investment activity.

流出的性质分项列示。

(三)筹资活动，是指导致企业资本及债务规模和构成发生变化的活动。在现金流量表上，筹资活动的现金流量应当按照其筹资活动的现金流入和流出的性质分项列示。

第十二条 相关附表是反映企业财务状况、经营成果和现金流量的补充报表，主要包括利润分配表以及国家统一的会计制度规定的其他附表。

利润分配表是反映企业一定会计期间对实现净利润以及以前年度未分配利润的分配或者亏损弥补的报表。利润分配表应当按照利润分配各个项目分类分项列示。

Article 12. Corresponding attachments are supplementary statements that reflect the financial situation, business achievements and cash flow of an enterprise, and mainly include a distribution of profits statement together with other attachments stipulated by the unified state accounting system.

A profits distribution statement is a statement that reflects the distribution of net profits realized over a particular accounting period together with undistributed profits or the making up of losses from the previous year of an enterprise. A profit distribution statement shall classify and list separately each item of profit distribution.

第十三条 年度、半年度会计报表至少应当反映两个年度或者相关两个期间的比较数据。

Article 13. Yearly and half-yearly accounting reports shall reflect comparative data of at least two (2) years or two (2) interrelated periods.

第十四条 会计报表附注是为便于会计报表使用者理解会计报表的内容而对会计报表的编制基础、

Article 14. "Annotations to accounting statements" means explanations of the foundation, basis, principles and method behind the statement's formulation together with the main items of the report in order to assist the user of an accounting statement to understand the content of the accounting statement. Annotations

编制依据、编制原则和方法及主要项目等所作的解释。会计报表附注至少应当包括下列内容：

(一) 不符合基本会计假设的说明；

(二) 重要会计政策和会计估计及其变更情况、变更原因及其对财务状况和经营成果的影响；

(三) 或有事项和资产负债表日后事项的说明；

(四) 关联方关系及其交易的说明；

(五) 重要资产转让及其出售情况；

(六) 企业合并、分立；

(七) 重大投资、融资活动；

(八) 会计报表中重要项目的明细资料；

(九) 有助于理解和分析会计报表需要说明的其他事项。

to accounting statements shall include at least the following:

(1) an explanation of a hypothesis that does not accord with basic accounting;

(2) important accounting policies and accounting estimates together with the circumstances and reasons for any alteration, and the effect of such alteration on the financial situation and business achievements;

(3) an explanation of possible matters and matters that occur after the making of the assets and liability statement;

(4) an explanation of the relationship with related parties together with any transactions with those parties;

(5) the transfer of major assets and the circumstances of sale;

(6) any merger or division of the enterprise;

(7) major investment and financing activities;

(8) detailed information of important matters in the accounting statement;

(9) other matters that require explanation in order to assist in understanding and analyzing the accounting report.

第十五条 财务情况说明书至少应当对下列情况作出说明：

- （一）企业生产经营的基本情况；
- （二）利润实现和分配情况；
- （三）资金增减和周转情况；
- （四）对企业财务状况、经营成果和现金流量有重大影响的其他事项。

Article 15. A financial status explanation shall explain at least the following matters:

- (1) the basic situation of the enterprise's production and operation;
- (2) the situation of profit realization and distribution;
- (3) the circumstances of increase, decrease and flow of funds;
- (4) other matters that have a major effect on an enterprise's financial status, business achievements and cash flow.

第三章 财务会计报告的编制

CHAPTER III — THE FORMULATION OF FINANCIAL AND ACCOUNTING REPORTS

第十六条 企业应当于年度终了编报年度财务会计报告。国家统一的会计制度规定企业应当编报半年度、季度和月度财务会计报告的，从其规定。

Article 16. At the end of the year an enterprise shall draw up a yearly financial and accounting report. Where an enterprise is required by regulations of the unified state accounting system to draw up half□yearly, quarterly and monthly financial and accounting reports, those regulations shall be followed.

第十七条 企业编制财务会计报告，应当根据真实的交易、事项以及完整、准确的账簿记录等资料，并按照国家统一的会计制度规定的编制基础、编制依据、编制原则

Article 17. A financial and accounting report of an enterprise shall be drawn up according to information such as actual transactions and events together with complete and correct account records. It shall also adopt the foundation, basis, principles and method of formulation required by the regulations of the unified state accounting system.

An enterprise must not violate the provisions of these Regulations and the regulations of the unified state accounting system, or

和方法。

企业不得违反本条例和国家统一的会计制度规定，随意改变财务会计报告的编制基础、编制依据、编制原则和方法。

任何组织或者个人不得授意、指使、强令企业违反本条例和国家统一的会计制度规定，改变财务会计报告的编制基础、编制依据、编制原则和方法。

arbitrarily change the foundation, basis, principles and method behind the formulation of the financial and accounting report.

No organization or individual may incite, instruct, compel or order an enterprise to violate the provisions of these Regulations and the regulations of the unified state accounting system, or change the foundation, basis, principles and method behind the formulation of the financial and accounting report.

第十八条 企业应当依照本条例和国家统一的会计制度规定，对会计报表中各项会计要素进行合理的确认和计量，不得随意改变会计要素的确认和计量标准。

Article 18. An enterprise shall, in accordance with these Regulations and the regulations of the unified state accounting system, carry out reasonable confirmation and calculations with respect to each essential accounting component of the accounting report, and must not arbitrarily change the standards for confirmation and calculation of the essential accounting factors.

第十九条 企业应当依照有关法律、行政法规和本条例规定的结账日进行结账，不得提前或者延迟。年度结账日为公历年度每年的12月31日；半年度、季度、月度结账日分别为公历年度每半年、每季、每月的最后一天。

Article 19. An enterprise shall carry out account settlement on the account settlement day stipulated by relevant laws, administrative rules and regulations and these Regulations, and must not perform account settlement before or after that day. The annual account settlement day is 31 December of every Gregorian calendar year; the account settlement day for half□years, quarters and months is the last day of each half□year, quarter and month respectively.

第二十条 企业在编制年度财务会计报告前，应当按照下列规定

，全面清查资产、核实债务：

（一）结算款项，包括应收款项、应付款项、应交税金等是否存在

，与债务、债权单位的相应债务、债权金额是否一致；

（二）原材料、在产品、自制半成品、库存商品等各项存货的实存数量与账面数量是否一致，是否有报废损失和积压物资等；

（三）各项投资是否存在，投资收益是否按照国家统一的会计制度规定进行确认和计量；

（四）房屋建筑物、机器设备、运输工具等各项固定资产的实存数量与账面数量是否一致；

（五）在建工程的实际发生额与账面记录是否一致；

（六）需要清查、核实的其他内容。

Article 20. Before an enterprise draws up a yearly financial and accounting report, it shall verify its assets and liabilities completely in accordance with the following provisions:

(1) settlement of accounts, including determining whether or not accounts payable, accounts receivable or funds for tax purposes exist, and whether or not the liabilities and credits are consistent with the corresponding debtors and creditors;

(2) determining whether or not the actual value of stock, such as raw materials, products being produced, semi-manufactured products and inventoried goods, is consistent with the value of the stock on the books, and whether or not there are reported write-offs or an overstock;

(3) determining whether or not each investment exists, and whether or not confirmation and calculations are carried out with respect to gains from investments in accordance with the regulations of the unified state accounting system;

(4) determining whether or not the actual number of fixed asset items, such as houses and buildings, machinery and equipment, and transportation vehicles, is consistent with the value of the assets on the books;

(5) determining whether or not the actual cost of projects under construction is consistent with the records in the books;

(6) other content required for examination and verification.

An enterprise completing the examination and verification specified in the preceding paragraphs shall verify whether or not the actual amount of property and assets accords with the amount on the books, the circumstances and the reason for any account being in arrears, the actual situation with respect to the storage of materials, whether or not each investment has achieved its projected objective, and the situation with respect to the use of fixed assets and the maintenance condition of the fixed assets. After examination and verification, an enterprise shall report the

企业通过前款规定的清查、核实，查明财产物资的实存数量与账面数量是否一致、各项结算款项的拖欠情况及其原因、材料物资的实际储备情况、各项投资是否达到预期目的、固定资产的使用情况及其完好程度等。企业清查、核实后，应当将清查、核实的结果及其处理办法向企业的董事会或者相应机构报告，并根据国家统一的会计制度的规定进行相应的会计处理。

企业应当在年度中间根据具体情况，对各项财产物资和结算款项进行重点抽查、轮流清查或者定期清查。

results of the examination and verification together with its method of handling any problems to the board of directors of the enterprise or a corresponding body. Corresponding accounting treatment shall then be carried out in accordance with the regulations of the unified state accounting system.

An enterprise shall, in the middle of the year, carry out random checks, alternating checks or scheduled checks for key property, assets and settled accounts of the enterprise in accordance with the specific situation.

第二十一条 企业在编制财务会计报告前，除应当全面清查资产、核实债务外，还应当完成下列工作：

(一) 核对各会计账簿记录与会计凭证的内容、金额等是否一致，记账方向是否相符；

(二) 依照本条例规定的结账日

Article 21. Before drawing up a financial and accounting report, an enterprise shall, in addition to a complete examination of assets and verification of liabilities, complete the following tasks:

(1) verify whether or not the accounting records are consistent with the content and amounts in the accounting evidence, and whether or not the directions of the records match;

(2) carry out account settlement in accordance with the account settlement day stipulated in these Regulations, settle surplus amounts and discrepancies in the relevant accounting ledgers, and verify surplus amounts between each accounting ledger;

(3) check whether or not the corresponding accounting calculation

进行结账，结出有关会计账簿的余额和发生额，并核对各会计账簿之间的余额；

(三)检查相关的会计核算是否按照国家统一的会计制度的规定进行；

(四)对于国家统一的会计制度没有规定统一核算方法的交易、事项，检查其是否按照会计核算的一般原则进行确认和计量以及相关账务处理是否合理；

(五)检查是否存在因会计差错、会计政策变更等原因需要调整前期或者本期相关项目。

在前款规定工作中发现问题的，应当按照国家统一的会计制度的规定进行处理。

is carried out in accordance with the regulations of the unified state accounting system;

(4) with respect to transactions and events for which the unified state accounting system does not stipulate a unified method of examination and calculation, check whether or not confirmation and calculations are carried out in accordance with the general principles for accounting examination and calculation, and whether or not the corresponding accounts are handled in a reasonable manner;

(5) check whether or not there are items from previous periods or the present period that require readjustment on account of an accounting mistake or a change in accounting policy.

Where a mistake appears from the tasks stipulated in the preceding paragraphs, the matter shall be handled in accordance with the regulations of the unified state accounting system.

第二十二条 企业编制年度和半年度财务会计报告时，对经查实后的资产、负债有变动的，应当按照资产、负债的确认和计量标准进行确认和计量，并按照国家统一的

Article 22. When an enterprise draws up a yearly or half-yearly financial and accounting report and finds changes in assets or liabilities during the examination and verification, confirmation and calculations shall be carried out in accordance with the standards for confirmation and calculation of assets and liabilities, and the corresponding accounting shall be carried out in accordance with the regulations of the unified state accounting system.

会计制度的规定进行相应的会计处理。

第二十三条 企业应当按照国家统一的会计制度规定的会计报表格式和内容,根据登记完整、核对无误的会计账簿记录和其他有关资料编制会计报表,做到内容完整、数字真实、计算准确,不得漏报或者任意取舍。

Article 23. An enterprise shall, in accordance with the form and content of the accounting statements contained in the regulations of the unified state accounting system, draw up accounting statements according to accounting ledgers and records that are complete and contain no mistakes, and other relevant information. The accounting statements must be complete in content, accurate in figures and correct in calculation, and must not leave out or arbitrarily accept and reject items.

第二十四条 会计报表之间、会计报表各项目之间,凡有对应关系的数字,应当相互一致;会计报表中本期与上期的有关数字应当相互衔接。

Article 24. Related figures among accounting statements and each item within an accounting statement shall accord with each other; related figures in accounting statements for the present period and previous periods shall correspond with each other.

第二十五条 会计报表附注和财务情况说明书应当按照本条例和国家统一的会计制度的规定,对会计报表中需要说明的事项作出真实、完整、清楚的说明。

Article 25. Annotations to accounting statements and explanations of the financial situation shall accord with these Regulations and the regulations of the unified state accounting system, and matters that require explanation in accounting statements shall be explained accurately, completely and clearly.

第二十六条 企业发生合并、分立情形的,应当按照国家统一的会计制度的规定编制相应的财务会计报告。

Article 26. Where a merger or division occurs with respect to an enterprise, it shall draw up a corresponding financial and accounting report in accordance with the regulations of the unified state accounting system.

第二十七条 企业终止营业的，应当在终止营业时按照编制年度财务会计报告的要求全面清查资产、核实债务、进行结账，并编制财务会计报告；在清算期间，应当按照国家统一的会计制度的规定编制清算期间的财务会计报告。

Article 27. Where an enterprise ceases operations, it shall, in accordance with the requirements of drawing up a yearly financial and accounting report, examine and verify all assets and liabilities and carry out account settlement at the time of ceasing operations, and draw up a financial and accounting report; during liquidation, an enterprise shall draw up a financial and accounting report of the liquidation period in accordance with the regulations of the unified state accounting system.

第二十八条 按照国家统一的会计制度的规定，需要编制合并会计报表的企业集团，母公司除编制其个别会计报表外，还应当编制企业集团的合并会计报表。

Article 28. Where an enterprise group requires a combined accounting statement to be drawn up in accordance with the regulations of the unified state accounting system, the parent company shall, in addition to drawing up its separate accounting statement, also draw up a combined accounting statement for the enterprise group.

企业集团合并会计报表，是指反映企业集团整体财务状况、经营成果和现金流量的会计报表。

A "combined accounting statement for the enterprise group" means an accounting statement that reflects the financial situation, business achievements and cash flow of the enterprise group as a whole.

第四章 财务会计报告的对外提供

CHAPTER IV — THE EXTERNAL PROVISION OF FINANCIAL AND ACCOUNTING REPORTS

第二十九条 对外提供的财务会计报告反映的会计信息应当真实、完整。

Article 29. The accounting information reflected in a financial and accounting report that is provided externally shall be accurate and complete.

第三十条 企业应当依照法律、行政法规和国家统一的会计制度

Article 30. An enterprise shall promptly provide financial and accounting reports externally in accordance with laws, administrative rules and regulations and the regulations of the unified state accounting system that relate to time limits for the

有关财务会计报告提供期限的规定，及时对外提供财务会计报告。

provision of financial and accounting reports.

第三十一条 企业对外提供的财务会计报告应当依次编定页数，加具封面，装订成册，加盖公章。封面上应当注明：企业名称、企业统一代码、组织形式、地址、报表所属年度或者月份、报出日期，并由企业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；设置总会计师的企业，还应当由总会计师签名并盖章。

Article 31. A financial and accounting report provided externally by an enterprise shall have its pages numbered, have a front cover, be bound and have the company seal affixed. On the cover there shall appear the name, unified enterprise code number, organizational form and address of the enterprise, the years or months covered by the statements and the date of the report, and it shall be signed and sealed by the person in charge of the enterprise and a person in charge of the enterprise's accounting work and a responsible person of the accounting organization (the person in charge of accounting); where an enterprise has appointed a chief accountant, the report shall also be signed and sealed by the chief accountant.

第三十二条 企业应当依照企业章程的规定，向投资者提供财务会计报告。

Article 32. An enterprise shall provide financial and accounting reports to investors in accordance with the provisions of the enterprise's constitution.

国务院派出监事会的国有重点大型企业、国有重点金融机构和省、自治区、直辖市人民政府派出监事会的国有企业，应当依法定期向监事会提供财务会计报告。

Large-scale key state-owned enterprises and key state-owned financial institutions for which a supervising council has been dispatched by the State Council, and state-owned enterprises for which a supervising council has been dispatched by the provincial, autonomous region or centrally administered municipality people's government shall provide financial and accounting reports to the supervising council on schedule in accordance with law.

第三十三条 有关部门或者机构依照法律、行政法规或者国务院

Article 33. Where a relevant department or organization requires an enterprise to provide financial and accounting reports and other relevant data either in part or in full in accordance with laws or

的规定，要求企业提供部分或者全部财务会计报告及其有关数据的，应当向企业出示依据，并不得要求企业改变财务会计报告有关数据的会计口径。

第三十四条 非依照法律、行政法规或者国务院的规定，任何组织或者个人不得要求企业提供部分或者全部财务会计报告及其有关数据。

违反本条例规定，要求企业提供部分或者全部财务会计报告及其有关数据的，企业有权拒绝。

第三十五条 国有企业、国有控股的或者占主导地位的企业，应当至少每年一次向本企业的职工代表大会公布财务会计报告，并重点说明下列事项：

(一)反映与职工利益密切相关的信息，包括：管理费用的构成情况，企业管理人员工资、福利和职工工资、福利费用的发放、使用和结余情况，公益金的提取及使用情

administrative rules and regulations or the regulations of the State Council, it shall show the basis for its request to the enterprise and must not ask the enterprise to alter the accounting specifications of the data relevant to the financial and accounting reports.

Article 34. No organization or individual may require an enterprise to provide financial and accounting reports and other relevant data either in part or in full other than in accordance with laws or administrative rules and regulations or the regulations of the State Council.

Where an enterprise is requested to provide financial and accounting reports and other relevant data either in part or in full in violation of these Regulations, the enterprise has the right to refuse such a request.

Article 35. State-owned enterprises and enterprises which are controlled by the State or enterprises where the State occupies a dominant position shall release a financial and accounting report at least once a year to a meeting of employees' representatives, and shall explain the report with emphasis on the following matters:

(1) it shall reflect information that is closely related to the interests of the employees, including: the breakdown of management expenses, the provision, use and surplus of the salary and welfare benefits of enterprise management personnel and the salary and welfare benefits expenses for employees, the collection and use of public reserve funds, the distribution of profits and other information related to the interests of the employees;

(2) issues discovered by internal auditing and the rectification of

- 况，利润分配的情况以及其他与职工利益相关的信息；
- (二) 内部审计发现的问题及纠正情况；
- (三) 注册会计师审计的情况；
- (四) 国家审计机关发现的问题及纠正情况；
- (五) 重大的投资、融资和资产处置决策及其原因的说明；
- (六) 需要说明的其他重要事项。

those issues;

(3) the circumstances of auditing by a registered accountant;

(4) issues discovered by a state auditing organization and the rectification of those issues;

(5) an explanation of major decisions relating to investment, financing and the enterprise's handling of assets together with reasons for the decisions;

(6) other important matters that require explanation.

第三十六条 企业依照本条例规定向有关各方提供的财务会计报告，其编制基础、编制依据、编制原则和方法应当一致，不得提供编制基础、编制依据、编制原则和方法不同的财务会计报告。

Article 36. The foundation, basis, principles and method behind the formulation of each financial and accounting report provided by an enterprise to various parties in accordance with the Regulations shall be consistent. Financial and accounting reports with different foundations, bases, principles and methods must not be provided.

第三十七条 财务会计报告须经注册会计师审计的，企业应当将注册会计师及其会计师事务所出具的审计报告随同财务会计报告一并

Article 37. Where a financial and accounting report must be audited by a registered accountant, the enterprise shall attach the audit report produced by the registered accountant and his or her accounting firm to the financial and accounting report and provide both reports externally.

对外提供。

第三十八条 接受企业财务会计报告的组织或者个人，在企业财务会计报告未正式对外披露前，应当对其内容保密。

Article 38. Where an organization or individual receives an enterprise's financial and accounting report before the report has been officially released, the organization or individual shall keep the contents of the report confidential.

第五章 法律责任

CHAPTER V — LEGAL LIABILITY

第三十九条 违反本条例规定，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，对企业可以处3000元以上5万元以下的罚款；对直接负责的主管人员和其他直接责任人员，可以处2000元以上2万元以下的罚款；属于国家工作人员的，并依法给予行政处分或者纪律处分：

(一)随意改变会计要素的确认和计量标准的；

(二)随意改变财务会计报告的编制基础、编制依据、编制原则和方法的；

(三)提前或者延迟结账日结账

Article 39. Where one of the following acts occurs in violation of the provisions of these Regulations, rectification within a limited time shall be ordered by the finance department of the people's government at county level or above, and a fine of an amount greater than 3,000 yuan and less than 50,000 yuan may be imposed on the enterprise; a fine of an amount greater than 2,000 yuan and less than 20,000 yuan may be imposed on the person in charge who is directly responsible and other personnel who are directly responsible; where state workers are involved, administrative action or disciplinary action may be imposed in accordance with law:

(1) arbitrarily changing the standards for confirmation and calculation of essential accounting factors;

(2) arbitrarily changing the foundation, basis, principles and method behind the formulation of financial and accounting reports;

(3) performing account settlement before or after the account settlement day;

(4) not verifying assets and liabilities completely in accordance with the provisions of these Regulations before drawing up an annual financial and accounting report;

(5) refusing to allow supervision and examination, in accordance with law, of a financial and accounting report by the finance

的；

(四)在编制年度财务会计报告前，未按照本条例规定全面清查资产、核实债务的；

(五)拒绝财政部门和其他有关部门对财务会计报告依法进行的监督检查，或者不如实提供有关情况的。

会计人员有前款所列行为之一，情节严重的，由县级以上人民政府财政部门吊销会计从业资格证书。

department or other relevant department, or providing details of relevant circumstances other than in strict accordance with the facts.

Where accounting personnel commit one of the acts in the preceding paragraphs and the circumstances are serious, the qualifications and certification to engage in accounting work shall be cancelled by the finance department of the people's government at county level or above.

第四十条 企业编制、对外提供虚假的或者隐瞒重要事实的财务会计报告，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，对企业可以处5000元以上10万元以下的罚款；对直接负责的主管人员和其他直接责任人员，可以处3000元以上5万元以下的罚款

Article 40. Where an enterprise draws up and provides externally a financial and accounting report that is false or that conceals important facts and a crime is committed thereby, an investigation into criminal liability shall be pursued in accordance with law.

Where a crime is not committed by the act in the preceding paragraph, a notice shall be circulated by the finance department of the people's government at county level or above and a fine greater than 5,000 yuan and less than 100,000 yuan may be imposed; a fine of an amount greater than 3,000 yuan and less than 50,000 yuan may be imposed on the person in charge who is directly responsible and other personnel who are directly responsible; where state workers are involved, administrative action or disciplinary action ranging from loss of position to complete dismissal may additionally be imposed in accordance with law; where accounting personnel are involved and the

；属于国家工作人员的，并依法给予撤职直至开除的行政处分或者纪律处分；对其中的会计人员，情节严重的，并由县级以上人民政府财政部门吊销会计从业资格证书。

circumstances are serious, the qualifications and certification to engage in accounting work shall be cancelled by the finance department of the people's government at county level or above.

第四十一条 授意、指使、强令会计机构、会计人员及其他人员编制、对外提供虚假的或者隐瞒重要事实的财务会计报告，或者隐匿、故意销毁依法应当保存的财务会计报告，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，可以处5000元以上5万元以下的罚款；属于国家工作人员的，并依法给予降级、撤职、开除的行政处分或者纪律处分。

Article 41. Where an organization or individual incites, instructs, compels or orders accounting personnel or other personnel to draw up and provide externally false financial and accounting reports or reports that conceal important facts, or an organization or individual conceals or intentionally destroys a financial and accounting report that shall be kept in accordance with law, and a crime is committed thereby, an investigation into criminal liability shall be pursued in accordance with law; where the conduct does not constitute a crime, a fine of an amount greater than 5,000 yuan and less than 50,000 yuan may be imposed; where state workers are involved, administrative action or disciplinary action including demotion, loss of position or complete dismissal may additionally be imposed in accordance with law.

第四十二条 违反本条例的规定，要求企业向其提供部分或者全部财务会计报告及其有关数据的，由县级以上人民政府责令改正。

Article 42. Where an enterprise is requested to provide financial and accounting reports and other relevant data either in part or in full in violation of the provisions of these Regulations, rectification shall be ordered by the people's government at county level or above.

第四十三条 违反本条例规定，同时违反其他法律、行政法规规定的，由有关部门在各自的职权范

Article 43. Where the provisions of these Regulations and the provisions of other laws and administrative rules and regulations are violated simultaneously, penalties shall be imposed by relevant departments within the scope of their respective duties and authority in accordance with law.

围内依法给予处罚。

第六章 附 则

第四十四条 国务院财政部门可以根据本条例的规定，制定财务会计报告的具体编报办法。

第四十五条 不对外筹集资金、经营规模较小的企业编制和对外提供财务会计报告的办法，由国务院财政部门根据本条例的原则另行规定。

第四十六条 本条例自2001年1月1日起施行。

CHAPTER VI — SUPPLEMENTARY PROVISIONS

Article 44. The finance department of the State Council may, in accordance with the provisions of these Regulations, formulate specific measures for drawing up and reporting financial and accounting reports.

Article 45. Measures for the drawing up and external provision of financial and accounting reports of small-scale enterprises that do not seek public funds shall be formulated separately by the finance department of the State Council in accordance with the principles of these Regulations.

Article 46. These Regulations come into effect from 1 January 2001.



扫一扫，手机阅读更方便