

中华人民共和国会计法

(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)

目 录

第一章 总 则
第二章 会计核算
第三章 公司、企业会计核算的特别规定
第四章 会计监督
第五章 会计机构和会计人员
第六章 法律责任
第七章 附 则

第一章 总 则

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。

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。

第三条 各单位必须依法设置会计帐簿,并保证其真实、完整。

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。

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。

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。

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。

第二章 会 计 核 算

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。

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；
- (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。

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。

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、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。

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。

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。

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。

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。

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。

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。

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。

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。

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。

第三章 公司、企业会计 核算的特别规定

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。

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。

第二十六条 公司、企业进行会计核算不得有下列行为：

（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；

（二）虚列或者隐瞒收入，推迟或者提前确认收入；

（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；

（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

第二十七条 各单位应当建立、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。

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。

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。

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。

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。

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。

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。

第五章 会计机构和会计人员

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。

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。

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。

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。

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。

第六章 法律责任

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；

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：

（一）不依法设置会计帐簿的；

（二）私设会计帐簿的；

（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；

（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；

（五）随意变更会计处理方法的；

（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；

（七）未按照规定使用会计记录文字或者记帐本位币的；

（八）未按照规定保管会计资料，致使会计资料毁损、灭失的；

（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。

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。

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，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。

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。

第四十七条 财政部门及有关行政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；尚不构成犯罪的，依法给予行政处分。

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。

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。

第七章 附 则

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。

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。

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。

第五十二条 本法自 2000 年 7 月 1 日起施行。



Accounting Law of the People's Republic of China (2017 Amendment)

中华人民共和国会计法(2017 修正)

Accounting Law of the People's Republic of China

(Adopted by the Ninth Meeting of the Standing Committee of the Sixth National People's Congress on January 21, 1985; amended in accordance with [the Decision on Revising the Accounting Law of the People's Republic of China](#) adopted at the Fifth Meeting of the Standing Committee of the Eighth National People's Congress on December 29, 1993; revised at the 12th Meeting of the Standing Committee of the Ninth People's Congress on October 31, 1999 and promulgated by Order No.24 of the President of the People's Republic of China on October 31, 1999; amended for the second time in accordance with the Decision of the Standing Committee of the National People's Congress on Amending Eleven Laws including [the Accounting Law of the People's Republic of China](#) adopted at the 30th Session of the Standing Committee of the Twelfth National People's Congress of the People's Republic of China on November 4, 2017.)

Contents

Chapter I General Provisions

Chapter II Accounting Practice

Chapter III Special Provisions on Accounting Practice of Companies and Enterprises

Chapter IV Accounting Supervision

Chapter V Accounting Offices and Accounting Personnel

Chapter VI Legal Liability

Chapter VII Supplemental Provisions

Chapter I General Provisions

Article 1 This Law is enacted with a view to standardizing accounting acts, ensuring the truthfulness and completeness of the accounting materials, strengthening economic management and financial control, raising economic results and maintaining the order of the socialist market economy.

Article 2 State organs, social organizations, companies, enterprises, institutions and other organizations (hereinafter generally referred to as units) must handle accounting affairs in accordance with this Law.

Article 3 All units must set up account books according to law and ensure their truthfulness and completeness.

Article 4 The person in charge of a unit shall be responsible for its accounting work as well as the truthfulness and completeness of its accounting materials.



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Article 5 Accounting offices and accounting personnel shall, in accordance with the provisions of this Law, conduct accounting practice and exercise accounting supervision.

No unit or person may, by any means, suggest, instruct or compel any accounting office or accountant to forge or alter any accounting document, account book or other accounting material or to submit any false financial accounting statement.

No unit or person is allowed to retaliate upon any accountant because of his resistance against any act violating the provisions of this Law in the performance of his duty.

Article 6 Moral encouragement or material award shall be given to any accountant who has shown conscientiousness in implementing this Law, devotion to his duty and consistence in principle, thus achieving remarkable results in his work.

Article 7 The department of finance under the State Council shall administer the accounting work throughout the country.

Departments of finance under local people's governments at or above the county level shall administer the accounting work in their respective administrative areas.

Article 8 The State practises a unified accounting system. The State's unified accounting system shall be formulated and promulgated by the department of finance under the State Council in accordance with this Law.

For those trades which have special requirements on accounting practice and accounting supervision, the relevant departments of the State Council may, in accordance with this Law and the State's unified accounting system, formulate concrete measures or supplementary provisions for the implementation of the State's unified accounting system and submit them to the department of finance of the State Council for examination and approval.

The General Logistics Department of the Chinese People's Liberation Army may, in accordance with this Law and the State's unified accounting system, formulate concrete measures for the implementation of the State's unified accounting system in the army and report them to the department of finance of the State Council for the record.

Chapter II Accounting Practice

Article 9 All units must fulfil accounting practice, fill in and prepare accounting documents, record account books and work out financial accounting statements according to the economic and business transactions actually taken place.

No unit may fulfil accounting practice on the basis of untrue economic and business transactions or false materials.

Article 10 Accounting procedures shall be conducted and accounting be practised with respect to the following economic and business transactions:

- (1) receipts and disbursements in cash and in negotiable securities;
- (2) acceptance, delivery, increase, decrease and use of property;
- (3) occurrence and settlement of claims and debts;
- (4) increase and decrease of capital and funds;
- (5) computation of income and expenditure, expenses and costs;
- (6) computation and treatment of financial results; and
- (7) other transactions that are subject to accounting procedures and accounting



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practice.

Article 11 The fiscal year shall start on January 1 and end on December 31 on the Gregorian calendar.

Article 12 Renminbi shall be the basic accounting currency in accounting practice. The units that use a currency other than Renminbi as chief currency in their business receipts and expenditures may select one specific currency as their basic accounting currency, but the accounts to be reported in their financial statements shall still be converted to and expressed in Renminbi.

Article 13 Accounting documents, account books, accounting statements and other accounting materials must all comply with the unified accounting system of the State. Where computers are used for accounting practice, the software and accounting documents, account books, financial accounting statements and other accounting materials produced therefrom must also comply with the provisions of the State's unified accounting system.

No unit or person may forge or alter any accounting documents, account book or other accounting material, or submit any false financial accounting statement.

Article 14 Accounting documents include original documents and accounting vouchers.

In handling the economic and business transactions specified in Article 10 of this Law, original documents must be filled in or obtained, and be promptly submitted to the accounting office.

Accounting offices and accounting personnel must, in accordance with the provisions of the State's unified accounting system, examine and verify the original documents and are entitled to deny any untrue or illegal original document and report the case to the person in charge of the unit or and to return any original document which carries inaccurate or incomplete records and require it to be corrected or supplemented in accordance with the provisions of the State's unified accounting system.

All entries recorded in the original documents may not be altered; if an original document contains mistake, it shall be replaced with a new one or corrected by the issuing unit and a stamp of the issuing unit shall be affixed right over the place where the correction is made. If the amount of money in an original document is wrong, the issuing unit shall correct it by issuing a new document and may not do it by a correction on the original document.

Accounting vouchers shall be prepared according to the examined and verified original documents and related materials.

Article 15 Entries into account books must be based on the examined and verified accounting documents and comply with the provisions of related laws, administrative regulations and the State's unified accounting system. Account books include general ledgers, detailed ledgers, journal books and other auxiliary books.

Entries to an account book shall be recorded in the order of the pages consecutively numbered. Any occurrence of mistake, skip of page, omission of number or skip of line in the entry to an account book shall be remedied according to the method specified in the State's unified accounting system, and the interested accountant and the person in charge of the accounting office (or the accountant-in-charge) shall affix their seals right over the place where remedy is made.



[FBM]CLI.1.304314(EN)

If computers are used for accounting practice, the entries and corrections of account books shall comply with the provisions of the State's unified accounting system.

Article 16 All economic and business transactions take place in a unit shall be recorded and calculated in the account books set up according to law, and no unit may, in violation of the provisions of this Law and the State's unified accounting system, set up privately any other account book for recording and calculating such transactions.

Article 17 All units shall regularly check the records in their account books against the property in kind, amount of money and related materials and shall ensure the conformity between the records in the account books and the actual amount of property in kind and money, the conformity of the related contents between the account books and the accounting documents, the conformity of the corresponding records between the relevant account books, and the conformity between the records of account books and the related contents in the accounting statements.

Article 18 The accounting method used by a unit shall be consistent throughout all periods and may not be changed arbitrarily; if it is necessary to change the method, it shall be changed according to the provisions of the State's unified accounting system, and the cause for the change, the situation and impact of the change shall all be explained in the financial accounting statement.

Article 19 Such probable items as guarantee provided by a unit and pending legal proceedings shall be explained in the financial accounting statement in accordance with the provisions of the State's unified accounting system.

Article 20 Financial accounting statements shall be prepared on the basis of the examined and verified records of the account books and the related materials information and comply with the requirements set by this Law and the State's unified accounting system for the preparation of financial accounting statements as well as the provisions concerning the target and time limit of their submission; if other laws and administrative regulations provides otherwise, those provisions shall govern. A financial accounting statement shall be composed of the accounting statement, notes to the accounting statement and explanations on financial conditions. The basis for preparing financial accounting statements to be provided to the different users of accounting materials shall be uniform. If the accounting statements, notes to the accounting statements and explanations on financial conditions must, as stipulated by related laws and administrative regulations, be subject to auditing by a certified public accountant, the auditing report issued by the certified public accountant and the interested certified public accountant's office shall be provided together with the financial accounting statement.

Article 21 The financial accounting statement shall be signed and stamped by the person in charge of the unit, the person in charge of the accounting work and the person in charge of the accounting office (or the accountant-in-charge). If a unit has a chief accountant, it must also be signed and stamped by the chief accountant. The person in charge of the unit shall guarantee the truthfulness and the completeness of the financial accounting statement.



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Article 22 The language used for accounting records shall be Chinese. In the national autonomous areas, a national language commonly used in the area may concurrently be used for accounting records. A foreign investment enterprise, foreign enterprise or any other foreign organization in the territory of the People's Republic of China may concurrently use a foreign language for its accounting records.

Article 23 All units shall establish and properly preserve archives for their accounting documents, account books, financial accounting statements and other accounting materials. The period of preservation of the archives and the procedures for their destruction shall be stipulated jointly by the department of finance under the State Council and the relevant departments.

Chapter III Special Provisions on Accounting Practice of Companies and Enterprises

Article 24 Accounting practice of companies and enterprises shall, in addition to the compliance with the provisions of Chapter II of this Law, comply with the provisions of this Chapter.

Article 25 Companies and enterprises must, according to the economic and business transactions actually taken place and in accordance with the provisions of the State's unified accounting system, verify, compute and record their assets, liabilities, creditor's rights, incomes, expenses, costs and profits.

Article 26 In fulfilling accounting practice, companies and enterprises may not commit any of the following acts:

- (1) arbitrarily changing the verification standards or computation method for their assets, liabilities and creditor's rights, and falsifying the statement of their assets, liabilities and creditor's rights by false statement, over-statement, no-statement or under-statement;
- (2) false statement of or concealing their incomes, delaying or anticipating the verification of their incomes;
- (3) arbitrarily changing the verification standards or computation method for their expenses and costs, and falsifying the statement of their expenses and costs by false statement, over-statement, no-statement or under-statement;
- (4) arbitrarily adjusting the computation and distribution method for profits, conjuring up false profits or concealing profits; or
- (5) any other act violating the provisions of the State's unified accounting system.

Chapter IV Accounting Supervision

Article 27 All units shall establish and perfect their internal accounting supervision system. The units' internal accounting supervision system shall meet the following requirements:

- (1) The limits of, responsibilities and powers of the persons to record the accounts, the persons to examine and approve economic and business transactions and accounting affairs, the persons to deal with economic and business transactions and accounting affairs and the persons to keep money and property shall be clearly defined as well as mutually separated and constrained;
- (2) The mutual supervision and mutual constraint procedures for making and implementing the decisions on important external investment, assets disposition,



[FBM]CLI.1.304314(EN)

capital allocation and other important economic and business transactions shall be clearly defined;

(3) The scope, time limit and organizational procedures for inventory-taking of property shall be clearly defined; and

(4) The measures and procedures for regular internal auditing of accounting materials shall be clearly defined.

Article 28 The person in charge of a unit shall guarantee that the accounting office and accounting personnel perform their duties according to law, and may not suggest, instruct or compel the accounting office and accounting personnel to handle accounting affairs in violation of law.

Accounting offices and accounting personnel are entitled to refuse the conduct of any accounting affair violating the provisions of this Law and the State's unified accounting system, or to rectify any such violation according to their duties and powers.

Article 29 The accounting offices or the accounting personnel shall, whenever discovering any unconformity between records of account books and property in kind, money and related materials, handle the case without delay if they have the power to handle it on their own according to the provisions of the State's unified accounting system; if they do not have the power to handle the case on their own, they shall immediately report it to the person in charge of the unit and request him to ascertain the cause and to handle it.

Article 30 Any unit or person is entitled to accuse any act violating the provisions of this Law and the State's unified accounting system. The department receiving the accusation shall, in accordance with the division of duties and functions, deal with the case without delay according to law if it has the power to do so; if the department does not have such power, it shall, without delay, transfer the case to the department which has the power to deal with it. The department receiving the accusation and the department responsible to deal with the case shall keep secret for the accusing person, and may not disclose the name of the accusing person and transfer the accusing materials to the unit or person accused.

Article 31 Units which, according to the provisions of relevant laws and administrative regulations, shall be subject to auditing by a certified public accountant, shall truthfully provide accounting documents, account books, financial accounting statements and other accounting materials as well as related situations to the empowered certified public accountants' office.

No unit or person may, by any means, request or instruct a certified public accountant and the interested certified public accountants' office to issue any untrue or improper auditing report.

Departments of finance are entitled to supervise the procedures and contents of the auditing reports issued by certified public accountants' offices.

Article 32 Departments of finance shall exercise supervision over the following situations in all units:

(1) Whether account books have been established according to law;

(2) Whether the accounting documents, account books, financial accounting statements and other accounting materials are truthful and complete;



[FBM]CLI.1.304314(EN)

(3) Whether the accounting practice complies with the provisions of this Law and the State's unified accounting system; and

(4) Whether the personnel that conduct the accounting work have the professional competence and observe professional ethics.

In exercising supervision over the situations mentioned in sub-paragraph (2) of the preceding paragraph, if there is suspicion of serious law-violation, the department of finance under the State Council and its designated agencies may make inquiries of the units which have economic and business transactions with the unit under supervision and of the financial institutions at which the unit under supervision has opened accounts; the units and financial institutions involved shall render support.

Article 33 Departments in charge of finance, auditing and taxation, the people's banks as well as securities regulatory and insurance regulatory authorities shall, in accordance with the duties and functions specified by the relevant laws and administrative regulations, exercise supervision over and conduct inspection of the accounting materials of the related units.

The supervisory and inspection departments mentioned in the preceding paragraph shall issue inspection conclusions after exercising supervision over and conducting inspection of the accounting materials of the related units according to law. If the inspection conclusion made by a supervisory and inspection department is sufficient to meet the requirements of other supervisory and inspection departments for performing their duties and functions, the other supervisory and inspection departments shall make use of the conclusion and shall avoid making repeated account inspection and verification.

Article 34 Departments and their personnel exercising supervision over and conducting inspection of the accounting materials of the related units according to law have the obligation to keep confidential all State secrets and commercial secrets that came to their knowledge in their supervision and inspection.

Article 35 All units must, in accordance with the provisions of relevant laws and administrative regulations, accept the supervision and inspection conducted according to law by the relevant supervisory and inspection departments and honestly furnish accounting documents, account books, financial accounting statements and other accounting materials and relevant situations, and may not refuse inspection, conceal materials or report falsely.

Chapter V Accounting Offices and Accounting Personnel

Article 36 Each unit shall, according to the needs of its accounting affair, set up an accounting office or staff a relevant office with accountant and designate a person as accountant in charge. Where conditions do not so permit, the unit may entrust its bookkeeping to an intermediary agency engaged in bookkeeping and established with due approval.

Any large and medium-sized enterprises owned by the State, or in which State-owned assets have a controlling stake or dominant position, must institute a chief accountant. The qualifications, the procedures for appointment and dismissal and limits of duties and powers of the chief accountant shall be prescribed by the State Council.

Article 37 In all accounting offices, an internal auditing system shall be instituted.



[FBM]CLI.1.304314(EN)

A cashier shall not concurrently take charge of auditing, custody of accounting archives or recording the revenue, expense or claims and liability accounts.

Article 38 The accountants shall have the professional competence required for the accounting work.

The person in charge of the accounting office (or an accountant-in-charge) of an entity shall have the professional title of certified public accountant or above, or have conducted the accounting work for three years or more.

The scope of 'accountants' as referred to in this Law shall be prescribed by the public finance department of the State Council.

Article 39 Accounting personnel shall abide by their code of ethics and improve their professional quality. Education and training for accounting personnel shall be enhanced.

Article 40 A person who is investigated for criminal responsibility according to law due to any illegal acts pertaining to his accounting position such as making untrue financial accounting statement or false account, concealing or intentionally destroying accounting documents, account books or financial accounting statement, embezzling or misappropriating public funds or seizing property by taking advantage of his position, shall not conduct the accounting work.

Article 41 An accountant to be transferred to another place or to leave his post must fulfill the hand-over procedure with the person to take over his post.

The person in charge of the accounting office or the accountant in charge shall supervise the hand-over procedure to be fulfilled by ordinary accountants. The person in charge of the unit shall supervise the hand-over procedure to be fulfilled by persons in charge of the accounting office or accountants in charge; when necessary, the competent authority may send people to jointly supervise the hand-over.

Chapter VI Legal Liability

Article 42 Whoever, in violation of the provisions of this Law, commits any of the following acts, the department of finance under the people's government at or above the county level shall order it to make corrections within a given period of time and may concurrently impose a fine of not less than 3,000 yuan but not more than 50,000 yuan on the unit and a fine of not less than 2,000 yuan but not more than 20,000 yuan on the person-in-charge directly responsible and other persons directly responsible; if the said person is a State functionary, the unit to which he belongs or the interested unit shall give him administrative sanctions according to law in addition:

- (1) failing to set up account books according to law;
- (2) setting up an account book in private;
- (3) failing to fill in or obtain original documents as stipulated or the original documents filled in or obtained do not comply with the provisions;
- (4) entering into an account book on the basis of accounting documents not examined and verified, or in a manner not conforming to the provisions;
- (5) arbitrarily changing the accounting method;
- (6) the basis for preparing financial accounting statements provided to different users of accounting materials is inconsistent;
- (7) not using the language or basic accounting currency for accounting records as



[FBM]CLI.1.304314(EN)

stipulated;

(8) failing to preserve accounting materials as stipulated, causing thus damage or losses of accounting materials;

(9) failing to set up and implement the unit's internal accounting supervision system as required, or refusing supervision conducted according to law or failing to truthfully provide relevant accounting materials and relevant particulars; or

(10) employing accounting personnel in a manner not complying with the provisions of this Law.

Where any of the acts mentioned in the preceding paragraph constitutes a crime, criminal responsibility shall be investigated according to law.

An accountant who commits any of the conduct as prescribed in paragraph 1 shall not conduct the accounting work within five years if the circumstances are serious.

If relevant laws stipulate otherwise on the punishment of acts mentioned in the first paragraph, the provisions of those laws shall govern.

Article 43 Where forgery or alteration of an accounting document or account book or preparation of a false financial accounting statement constitutes a crime, criminal responsibility shall be investigated according to law.

If the offence mentioned in the preceding paragraph does not constitute a crime, the department of finance under the people's government at or above the county level shall circulate a notice of criticism and may concurrently impose a fine of not less than 5,000 yuan and not more than 100,000 yuan on the unit and a fine of not less than 3,000 yuan and not more than 50,000 yuan on the person-in-charge directly responsible and other persons directly responsible; if the said person is a State functionary, the unit to which he belongs or the interested unit shall give him in addition administrative sanctions according to law such as removal from position up to expulsion from public function; with regard to the accounting personnel involved, the accountants shall not conduct the accounting work within five years.

Article 44 Where concealment or intentional destruction of any accounting document, account book or financial accounting statement that shall be preserved according to law constitutes a crime, criminal responsibility shall be investigated according to law.

If the offence mentioned in the preceding paragraph does not constitute a crime, the department of finance under the people's government at or above the county level shall circulate a notice of criticism and may concurrently impose a fine of not less than 5,000 yuan but not more than 100,000 yuan on the unit and a fine of not less than 3,000 yuan and not more than 50,000 yuan on the person-in-charge directly responsible and other persons directly responsible; if the offender is a State functionary, the unit to which he belongs or the interested unit shall give him in addition administrative sanctions according to law such as removal from position up to expulsion from the public function; with regard to the accounting personnel involved, the accountants shall not conduct the accounting work within five years.

Article 45 Whoever suggests, instructs or compels an accounting office, an accountant or any other person to forge or alter any accounting document or account book or to prepare any untrue financial accounting statement or to conceal or intentionally destroy any accounting document, account book or financial accounting statement that shall be preserved according to law shall be investigated for his criminal responsibility according to law if the offence constitutes a crime; if the offence does not constitute a crime, a fine of not less than 5,000 yuan and not more than 50,000



[FBM]CLI.1.304314(EN)

yuan may be imposed; and if the offender is a State functionary, he shall be given in addition administrative sanctions according to law such as degradation, removal from position or expulsion from the public function by the unit to which he belongs or by the interested unit.

Article 46 The person in charge of a unit who retaliates against any accountant who performs his duties according to law and rejects acts violating this Law in form of degradation, removal from position, transfer to another job, disengagement or expulsion from the public function shall be investigated for his criminal responsibility according to law if the offence constitutes a crime; if the offence does not constitute a crime, administrative sanctions shall be given according to law by the unit to which the offender belongs or by the interested unit. The reputation of the accountant retaliated shall be rehabilitated and his original position and grade be restored.

Article 47 The functionary of a department of finance or of a relevant administrative department who, in exercising supervision and administration, abuses his power, neglects his duty, practices favoritism or irregularity or divulges State secrets or commercial secrets shall be investigated for his criminal responsibility according to law if the offence constitutes a crime; if the offence does not constitute a crime, administrative sanctions shall be given according to law.

Article 48 Whoever in violation of the provisions of Article 30 of this Law, discloses the name of an accusing person and transfers the accusing materials to the unit or person accused shall be given administrative sanctions according to law by the unit to which he belongs or by the interested unit.

Article 49 Whoever violates the provisions of this Law and concurrently the provisions of other laws shall be punished according to law by the interested departments within the scopes of their respective powers.

Chapter VII Supplemental Provisions

Article 50 The following terms used in this Law mean respectively:

Person in charge of a unit means the legal representative of a unit or the major person representing a unit in exercising functions and powers as provided for by laws and administrative regulations.

The State's unified accounting system means the system for accounting practice, accounting supervision, accounting offices, accounting personnel and the management of accounting work formulated by the department of finance under the State Council in accordance with this Law.

Article 51 Specific measures for accounting control in private industrial and commercial households shall be separately provided for by the department of finance under the State Council in the light of the principles of this Law.

Article 52 This Law shall go into effect as of July 1, 2000.



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