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https://www.100test.com/kao_ti2020/261/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c45_261558.htm 四、损益类 4 营业收入 operating revenue 41 销货收入 sales revenue 411 销货收入 sales revenue 4111 销货收入 sales revenue 4112 分期付款销货收入 installment sales revenue 417 销货退回 sales return 4171 销货退回 sales return 419 销货折让 sales allowances 4191 销货折让 sales discounts and allowances 46 劳务收入 service revenue 461 劳务收入 service revenue 4611 劳务收入 service revenue 47 业务收入 agency revenue 471 业务收入 agency revenue 4711 业务收入 agency revenue 48 其它营业收入 other operating revenue 488 其它营业收入-other other operating revenue 4888 其它营业收入-other other operating revenue - other 5 营业成本 operating costs 51 销货成本 cost of goods sold 511 销货成本 cost of goods sold 5111 销货成本 cost of goods sold 5112 分期付款销货成本 installment cost of goods sold 512 进货 purchases 5121 进货 purchases 5122 进货费用 purchase expenses 5123 进货退出 purchase returns 5124 进货折让 charges on purchased merchandise 513 进料 materials purchased 5131 进料 material purchased 5132 进料费用 charges on purchased material 5133 进料退出 material purchase returns 5134 进料折让 material purchase allowances 514 直接人工 direct labor 5141 直接人工 direct labor 515~518 制造费用 manufacturing overhead 5151 间接人工 indirect labor 5152 租金支出 rent expense, rent 5153 文具用品 office supplies (expense) 5154 旅费 travelling expense, travel 5155 运费 shipping expenses, freight 5156 邮电费 postage

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