

金融英语阅读：损益表IncomeStatement PDF转换可能丢失图片或格式，建议阅读原文

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Income Statement While a balance sheet is a stock-based static statement that presents a companys financial position at a point in time, an income statement is a flow-based dynamic statement that describes a companys operating performance over a period of time. The period covered by an income statement must be clearly specified. The phrase "Income Statement of 30 June 1997" is meaningless unless it is intended to show the revenues and expenses for the single day 30 June 1997. Historically, the income statement used to be a supportingstatement to the balance sheet. Without the income statement, we would record revenue as an increase, and expense as a decrease, of the equity account Retained Earnings. Such transactions are numerous. To simplify the bookkeeping, as well as to provide more useful information, the income statement was born.

Depending on how revenues and expenses are presented, there are roughly two formats of the income statement, the traditional multi-step format and the relatively new two-step format. The former has a few steps: Sales - Cost of Goods Sold = Gross Profit. Gross Profit - Operating Expenses = Operating Income. Operating Income  $\pm$  Non-Operating Items = EBT (Earnings Before Tax). EBT - Income Tax = Net Income. Of course whether an item is operating or not depends on the nature of the business. For instance, while Interest Expense may be a non-operating expense for many

companies, it is the most important operating expense for banks. When a company has losses rather than earnings, it does not have to pay income tax. It may also be allowed to carry the loss backward and/or forward, depending on the tax environment the company is in. Different users of financial statements often have different needs. The multi-step format of the income statement is unlikely to suit all needs. Some American companies took the lead to use the two-step format. In this format, the income statement contains basically two parts. The first part lists all sources of revenues while the second lists all kinds of expenses. A reader can prepare the income statement in any form to suit his purpose. It must be pointed out that the net income shown in the income statement is an accounting profit, not cash flow. In the computation of accounting profit, cash receipts from selling fare cards are not recognised as revenue. Rather, they are "Unearned Revenue" classified under Current Liabilities. Revenue is considered realised only after the bus service is provided and consumed. Similarly, insurance premium paid for any part of the next financial year will not go to the expense in the income statement. Rather, it will appear as Prepaid Expense, an item under Current Assets. In accounting terminology, the income statement is prepared using the "accrual basis", not the outdated "cash basis".

When China in 1994 proclaimed the adoption of the Western accounting system, the switch from the cash basis to the accrual basis was the heart of the change. 中文：损益表 资产负债表是个“静态”的报表，描述公司在特定时刻的财务状况。相对地，损益表是一个“动态”的报表，它陈述了某公司在“特定时段

”的经营成果，即各项收入与成本及其所产生的利润。因此“某年底损益表”或“某月底损益表”是没有意义的，应该说是“某年度损益表”或“某月份损益表”。就会计的发展历史而言，损益表可以说是资产负债表的一个附表，如果没有损益表的话，我们就得把收入记为股东权益中“保留盈余”的增加，把成本或费用记为保留盈余的减少。由于涉及收入与费用的交易数目甚多，这种做法会造成簿记的烦乱混杂。为了简化簿记工作，也为了将各种收支分类，以提供更有用的管理资讯，损益表就应运而生了。损益表根据它表列各项收入与费用的顺序，也有不同的格式。传统的格式可称为“逐步式”，大致包括以下几步：第一步是从销货收入减去销货成本（即卖出去的货品的进货成本），得到销货毛利。第二步是从销货毛利扣除各项营业费用（如运费、广告费等销售费用、薪金、水电等管理费用），得到营业损益。第三步是非营业项目；营业与非营业项目的区分因公司业务性质而异，例如利息收入是许多企业的非营业收入，但绝对是银行行业的营业收入。营业损益加（减）非营业利润（损失）后得到的是税前盈利或损失。税前盈利减去所得税后就是税后净利。公司如有税前损失，则无需缴付所得税，在合乎税法规定的条件下。公司的损失可以往未来的年度“前带”，也就是说来年的税前盈利可以先抵了过去的损失后，才计算所得税。不同的报表读者可能有不同的目的，以上的逐步式损益表格式不见得合其目的。基于此点，美国公司便率先提供“两步式”损益表，第一步明列各项收入，第二步明列各项成本及费用，前者之和减去后者之和，就是税前净利，再扣除所得税，得到税后净利。这里要特别指出的是，损益表呈

现的是公司的“会计损益”，而不是“现金收支”，例如巴士公司售出车资卡收进的现金并非营业收入，而是“预收收入”，属于流动负债，因此表现于资产负债表中的负债，而非损益表中的收入。要等持卡人搭车后，此部分的预收收入才变成车资收入。同样的，非属本会计年度的预付租金或预付保险费应以流动资产表现，不会出现于损益表中的费用项目。以会计术语来说，损益表是根据“权责基础”编制的，以现金收入及支出为准的“现金基础”早就被淘汰了。1994年中国的会计制度“向界并轨”指的主要就是弃现金基础、采权责基础。100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)