

注册会计师考试常见英语单词辅导（二）PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/494/2021\\_2022\\_\\_E6\\_B3\\_A8\\_E5\\_86\\_8C\\_E4\\_BC\\_9A\\_E8\\_c67\\_494035.htm](https://www.100test.com/kao_ti2020/494/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c67_494035.htm) 企业会计准则目录

Index for Accounting Standards for Business Enterprises Announced February 2006 Effective 2007 for Listed Companies 1. 企业会计准则

- - - - -基本准则（Accounting Standard for Business Enterprises - Basic Standard）
- 2. 企业会计准则第1号 - - - - -存货（Accounting Standard for Business Enterprises No. 1 - Inventories）
- 3. 企业会计准则第2号 - - - - -长期股权投资（Accounting Standard for Business Enterprises No. 2 - Long-term equity investments）
- 4. 企业会计准则第3号 - - - - -投资性房地产（Accounting Standard for Business Enterprises No. 3 - Investment properties）
- 5. 企业会计准则第4号 - - - - -固定资产（Accounting Standard for Business Enterprises No. 4 - Fixed assets）
- 6. 企业会计准则第5号 - - - - -生物资产（Accounting Standard for Business Enterprises No. 5 - Biological assets）
- 7. 企业会计准则第6号 - - - - -无形资产（Accounting Standard for Business Enterprises No. 6 - Intangible assets）
- 8. 企业会计准则第7号 - - - - -非货币性资产（Accounting Standard for Business Enterprises No. 7 - Exchange of non-monetary assets）
- 9. 企业会计准则第8号 - - - - -资产减值（Accounting Standard for Business Enterprises No. 8 - Impairment of assets）
- 10. 企业会计准则第9号 - - - - -职工薪酬（Accounting Standard for Business Enterprises No. 9 Employee

compensation ) 11. 企业会计准则第10号 - - - - - 企业年金基金 ( Accounting Standard for Business Enterprises No. 10 - Enterprise annuity fund ) 12. 企业会计准则第11号 - - - - - 股份支付 ( Accounting Standard for Business Enterprises No. 11 - Share-based payment ) 13. 企业会计准则第12号 - - - - - 债务重组 ( Accounting Standard for Business Enterprises No. 12 - Debt restructurings ) 14. 企业会计准则第13号 - - - - - 或有事项 ( Accounting Standard for Business Enterprises No. 13 - Contingencies ) 15. 企业会计准则第14号 - - - - - 收入 ( Accounting Standard for Business Enterprises No. 14 - Revenue ) 16. 企业会计准则第15号 - - - - - 建造合同 ( Accounting Standard for Business Enterprises No. 15 - Construction contracts ) 17. 企业会计准则第16号 - - - - - 政府补助 ( Accounting Standard for Business Enterprises No. 16 - Government grants ) 18. 企业会计准则第17号 - - - - - 借款费用 ( Accounting Standard for Business Enterprises No. 17 - Borrowing costs ) 19. 企业会计准则第18号 - - - - - 所得税 ( Accounting Standard for Business Enterprises No. 18 - Income taxes ) 20. 企业会计准则第19号 - - - - - 外币折算 ( Accounting Standard for Business Enterprises No. 19 - Foreign currency translation ) 21. 企业会计准则第20号 - - - - - 企业合并 ( Accounting Standard for Business Enterprises No. 20 - Business Combinations ) 22. 企业会计准则第21号 - - - - - 租赁 ( Accounting Standard for Business Enterprises No. 21 - Leases ) 23. 企业会计准则第22号 - - - - - 金融工具确认和计

量 ( Accounting Standard for Business Enterprises No. 22 - Recognition and measurement of financial instruments ) 24. 企业会计准则第23号 - - - - - 金融资产转移 ( Accounting Standard for Business Enterprises No. 23 - Transfer of financial assets ) 25. 企业会计准则第24号 - - - - - 套期保值 ( Accounting Standard for Business Enterprises No. 24 - Hedging ) 26. 企业会计准则第25号 - - - - - 原保险合同 ( Accounting Standard for Business Enterprises No. 25 - Direct insurance contracts ) 27. 企业会计准则第26号 - - - - - 再保险合同 ( Accounting Standard for Business Enterprises No. 26 - Re-insurance contracts ) 28. 企业会计准则第27号 - - - - - 石油天然气开采 ( Accounting Standard for Business Enterprises No. 27 - Extraction of petroleum and natural gas ) 29. 企业会计准则第28号 - - - - - 会计政策、会计估计变更和差错更正 ( Accounting Standard for Business Enterprises No. 28 - Changes in accounting policies and estimates, and correction of errors ) 30. 企业会计准则第29号 - - - - - 资产负债表日后事项 ( Accounting Standard for Business Enterprises No. 29 - Events occurring after the balance sheet date ) 31. 企业会计准则第30号 - - - - - 财务报表列报 ( Accounting Standard for Business Enterprises No. 30 - Presentation of financial statements ) 32. 企业会计准则第31号 - - - - - 现金流量表 ( Accounting Standard for Business Enterprises No. 31 - Cash flow statements ) 33. 企业会计准则第32号 - - - - - 中期财务报告 ( Accounting Standard for Business Enterprises No. 32 - Interim financial reporting ) 34. 企业

会计准则第33号 - - - - - 合并财务报表  
( Accounting Standard for Business Enterprises No. 33 - Consolidated financial statements ) 35. 企业会计准则第34号 - -  
- - - - - 每股收益 ( Accounting Standard for Business Enterprises No. 34 - Earnings per share ) 36. 企业会计准则第35号 - - - - - 分部报告 ( Accounting Standard for Business Enterprises No. 35 - Segment reporting ) 37. 企业会计准则第36号 - - - - - 关联方披露 ( Accounting Standard for Business Enterprises No. 36 - Related party disclosure ) 38. 企业会计准则第37号 - - - - - 金融工具列报  
( Accounting Standard for Business Enterprises No. 37 - Presentation of financial instruments ) 39. 企业会计准则第38号 - - - - - 首次执行企业会计准则 ( Accounting Standard for Business Enterprises No. 38 - First time adoption of Accounting Standards for Business Enterprises ) 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)