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https://www.100test.com/kao_ti2020/499/2021_2022__E8_B4_A2_E4_BC_9A_E5_90_8D_E8_c92_499597.htm (7) 无形资产 Intangible assets 专利权 Patents 商标权 Trademarks, Trade names 著作权 Copyrights 特许权或专营权 Franchises 商誉 Goodwill 开办费 Organization cost 租赁权 Leasehold 摊销 Amortization (8) 流动负债 Liability 流动负债 Current liability 应付帐款 Account payable 应付票据 Notes payable 贴现票据 Discount notes 长期负债一年内到期部分 Current maturities of long-term liabilities 应付股利 Dividends payable 预收收益 Prepayments by customers 存入保证金 Refundable deposits 应付费用 Accrual expense 增值税 value added tax 营业税 Business tax 应付所得税 Income tax payable 应付奖金 Bonuses payable 产品质量担保负债 Estimated liabilities under product warranties 赠品和兑换券 Premiums, coupons and trading stamps 或有事项 Contingency 或有负债 Contingent 或有损失 Loss contingencies 或有利得 Gain contingencies 永久性差异 Permanent difference 时间性差异 Timing difference 应付税款法 Taxes payable method 纳税影响会计法 Tax effect accounting method 递延所得税负债法 Deferred income tax liability method

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