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一、资产类 Assets 流动资产 Current assets 货币资金 Cash and cash equivalents 1001 现金 Cash 1002 银行存款 Cash in bank 1009 其他货币资金 Other cash and cash equivalents 100901 外埠存款 Other city Cash in bank 100902 银行本票 Cashiers cheque 100903 银行汇票 Bank draft 100904 信用卡 Credit card 100905 信用证保证金 L/C Guarantee deposits 100906 存出投资款 Refundable deposits 1101 短期投资 Short-term investments 110101 股票 Short-term investments - stock 110102 债券 Short-term investments - corporate bonds 110103 基金 Short-term investments - corporate funds 110110 其他 Short-term investments - other 1102 短期投资跌价准备 Short-term investments falling price reserves 应收款 Account receivable 1111 应收票据 Note receivable 银行承兑汇票 Bank acceptance 商业承兑汇票 Trade acceptance 1121 应收股利 Dividend receivable 1122 应收利息 Interest receivable 1131 应收账款 Account receivable 1133 其他应收款 Other notes receivable 1141 坏账准备 Bad debt reserves 1151 预付账款 Advance money 1161 应收补贴款 Cover deficit by state subsidies of receivable 库存资产 Inventories 1201 物资采购 Supplies purchasing 1211 原材料 Raw materials 1221 包装物 Wrappage 1231 低值易耗品 Low-value consumption goods 1232 材料成本差异 Materials cost variance 1241 自制半成品 Semi-Finished goods 1243 库存商品 Finished goods 1244 商品进销差价 Differences between purchasing and

selling price 1251 委托加工物资 Work in process - outsourced
1261 委托代销商品 Trust to and sell the goods on a commission
basis 1271 受托代销商品 Commissioned and sell the goods on a
commission basis 1281 存货跌价准备 Inventory falling price
reserves 1291 分期收款发出商品 Collect money and send out the
goods by stages 1301 待摊费用 Deferred and prepaid expenses 长期
投资 Long-term investment 1401 长期股权投资 Long-term
investment on stocks 140101 股票投资 Investment on stocks
140102 其他股权投资 Other investment on stocks 1402 长期债权
投资 Long-term investment on bonds 140201 债券投资 Investment
on bonds 140202 其他债权投资 Other investment on bonds 1421
长期投资减值准备 Long-term investments depreciation reserves
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