

国际商务师业务外语辅导：完整的英文版资产负债表、利润表等 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/646/2021_2022__E5_9B_BD_E9_99_85_E5_95_86_E5_c29_646387.htm 资产负债表 Balance Sheet 项目 ITEM 货币资金 Cash 短期投资 Short term investments 应收票据 Notes receivable 应收股利 Dividend receivable 应收利息 Interest receivable 应收帐款 Accounts receivable 其他应收款 Other receivables 预付帐款 Accounts prepaid 期货保证金 Future guarantee 应收补贴款 Allowance receivable 应收出口退税 Export drawback receivable 存货 Inventories 其中：原材料 Including:Raw materials 产成品(库存商品) Finished goods 待摊费用 Prepaid and deferred expenses 待处理流动资产净损失 Unsettled G/L on current assets 一年内到期的长期债权投资 Long-term debenture investment falling due in a yaear 其他流动资产 Other current assets 流动资产合计 Total current assets 长期投资： Long-term investment： 其中:长期股权投资 Including long term equity investment 长期债权投资 Long term securities investment *合并价差 Incorporating price difference 长期投资合计 Total long-term investment 固定资产原价 Fixed assets-cost 减：累计折旧 Less:Accumulated Dpreciation 固定资产净值 Fixed assets-net value 减：固定资产减值准备 Less:Impairment of fixed assets 固定资产净额 Net value of fixed assets 固定资产清理 Disposal of fixed assets 工程物资 Project material 在建工程 Construction in Progress 待处理固定资产净损失 Unsettled G/L on fixed assets 固定资产合计 Total tangible assets 无形资产 Intangible assets 其中:土地使用权 Including and use

rights 递延资产 (长期待摊费用) Deferred assets 其中:固定资产
修理 Including:Fixed assets repair 固定资产改良支出
Improvement expenditure of fixed assets 其他长期资产 Other long
term assets 其中:特准储备物资 Among it:Specially approved
reserving materials 无形及其他资产合计 Total intangible assets
and other assets 递延税款借项 Deferred assets debits 资产 总 计
Total Assets 货币资金 Cash 短期投资 Short term investments 应收
票据 Notes receivable 应收股利 Dividend receivable 应收利息
Interest receivable 应收帐款 Accounts receivable 其他应收款
Other receivables 预付帐款 Accounts prepaid 期货保证金 Future
guarantee 应收补贴款 Allowance receivable 应收出口退税 Export
drawback receivable 存货 Inventories 其中 : 原材料
Including:Raw materials 产成品(库存商品) Finished goods 待摊费
用 Prepaid and deferred expenses 待处理流动资产净损失
Unsettled G/L on current assets 一年内到期的长期债权投资
Long-term debenture investment falling due in a yaear 其他流动资
产 Other current assets 流动资产合计 Total current assets 长期投
资 : Long-term investment : 其中:长期股权投资 Including long
term equity investment 长期债权投资 Long term securities
investment *合并价差 Incorporating price difference 长期投资合
计 Total long-term investment 固定资产原价 Fixed assets-cost 减
: 累计折旧 Less:Accumulated Dpreciation 固定资产净值 Fixed
assets-net value 减 : 固定资产减值准备 Less:Impairment of fixed
assets 固定资产净额 Net value of fixed assets 固定资产清理
Disposal of fixed assets 工程物资 Project material 在建工程
Construction in Progress 待处理固定资产净损失 Unsettled G/L

on fixed assets 固定资产合计 Total tangible assets 无形资产
Intangible assets 其中:土地使用权 Including and use rights 递延资
产 (长期待摊费用) Deferred assets 其中:固定资产修理
Including:Fixed assets repair 固定资产改良支出 Improvement
expenditure of fixed assets 其他长期资产 Other long term assets 其
中:特准储备物资 Among it:Specially approved reserving materials
无形及其他资产合计 Total intangible assets and other assets 递延
税款借项 Deferred assets debits 资产总计 Total Assets 短期借款
Short-term loans 应付票款 Notes payable 应付帐款 Accounts
payable 预收帐款 Advances from customers 应付工资 Accrued
payroll 应付福利费 Welfare payable 应付利润(股利) Profits
payable 应交税金 Taxes payable 其他应交款 Other payable to
government 其他应付款 Other creditors 预提费用 Provision for
expenses 预计负债 Accrued liabilities 一年内到期的长期负债
Long term liabilities due within one year 其他流动负债 Other
current liabilities 流动负债合计 Total current liabilities 长期借款
Long-term loans payable 应付债券 Bonds payable 长期应付款
long-term accounts payable 专项应付款 Special accounts payable
其他长期负债 Other long-term liabilities 其中:特准储备资金
Including:Special reserve fund 长期负债合计 Total long term
liabilities 递延税款贷项 Deferred taxation credit 负债合计 Total
liabilities * 少数股东权益 Minority interests 实收资本(股本)
Subscribed Capital 国家资本 National capital 集体资本 Collective
capital 法人资本 Legal person's capital 其中:国有法人资本
Including:State-owned legal person's capital 集体法人资本
Collective legal person's capital 个人资本 Personal capital 外商资

本 Foreign businessmen's capital 资本公积 Capital surplus 盈余公
积 surplus reserve 其中:法定盈余公积 Including:statutory surplus
reserve 公益金 public welfare fund 补充流动资金 Supplementary
current capital * 未确认的投资损失 (以“-”号填列)
Unaffirmed investment loss 未分配利润 Retained earnings 外币报
表折算差额 Converted difference in Foreign Currency Statements
所有者权益合计 Total shareholder's equity 负债及所有者权益总
计 Total Liabilities 100Test 下载频道开通, 各类考试题目直接下
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