

主要统计指标解释

营业收入 指企业从事销售商品、提供劳务和让渡资产使用权等生产经营活动形成的经济利益流入。营业收入包括“主营业务收入”和“其他业务收入”。根据会计“利润表”中“营业收入”项目的本年累计数填报。

净服务收入 指企业各类经营活动所确认的营业收入中,单纯反映提供服务所获得的收入。不应包含经营或外包农、林、牧、渔业,采矿业,制造业,电力、热力、燃气及水生产和供应业,建筑业,批发和零售业,住宿和餐饮业,金融业,房地产开发经营,土地出让等活动所确认的收入,以及财政拨款、政府补助、投资收益、股权分红等相关收入;也不应包含代收代付、代开票、代管代运货物价值等带来的营业收入。根据会计“营业收入”明细账二级科目本年累计数分析填报。

管理费用 指企业为组织和管理企业生产经营所发生的费用,包括企业在筹建期间内发生的开办费、董事会和行政管理部门在企业经营管理中发生的,或者应当由企业统一负担的公司经费等。为了与财政部《关于修订印发 2019 年度一般企业财务报表格式的通知》(财会〔2019〕6 号)保持一致,“管理费用”不包含“研发费用”。执行企业会计准则的企业,根据会计“利润表”中“管理费用”项目的本年累计数填报。执行《小企业会计准则》的企业,应将会计“利润表”中“管理费用”项目本年累计数减“研究费用”项目本年累计数后填报。执行其他企业会计制度的企业以及未执行财政部《关于修订印发 2019 年度一般企业财务报表格式的通知》(财会〔2019〕6 号)的企业,在会计“利润表”中“管理费用”项目的本年累计数的基础上,根据会计“管理费用”科目下的“研究费用”相关明细科目,将“研发费用”剔除后填报。

研发费用 指企业在新知识、新技术、新产品、新工艺等的研究与开发过程中发生的费用化支出。主要包括研发活动的人工费用、直接投入费用、用于研发活动的仪器、设备的折旧费、用于研发活动的软件、专利权、非专利技术的摊销费用、新产品设计费、新工艺规程制定费以及其他研发活动相关费用。执行企业会计准则的企业,根据会计“利润表”中“研发费用”项目的本年累计数填报。执行《小企业会计准则》的企业,根据会计“利润表”中“研究费用”项目的本年累计数填报。执行其他企业会计制度的企业以及会计“利润表”未列示“研发费用”或“研究费用”的企业,根据会计“管理费用”科目下“研究费用”相关科目的本期发生额填报。

营业外收入 指企业发生的除营业利润以外的收益,主要包括与企业日常活动无关的政府补助、盘盈利得、捐赠利得等。执行企业会计准则或《小企业会计准则》的企业,根据会计“利润表”中“营业外收入”项目的本年累计数填报;执行其他企业会计制度的企业,根据会计“损益表”中“营业外收入”项目、“补贴收入”项目的本年累计数之和填报。

营业外支出 指企业发生的除营业利润以外的支出,主要包括公益性捐赠支出、非常损失、盘亏损失、非流动资产毁损报废损失等。根据会计“利润表”中“营业外支出”项目的本年累计数填报。

Explanatory Notes on Main Statistics Indicators

Business Revenue refers to inflow of economic benefits resulting from production and operation activities such as the sale of goods, provision of services and the transfer of the right to use assets. Revenue includes “revenue from principle business” and “revenue from other business”. It comes from current year’s cumulative report of “business revenue” items from the “income statement”.

Net Service Revenue refers to the income of the operating income recognized by the various types of operating activities of the enterprise, simply reflected from services. It bases on the analysis of the current year’s cumulative accounts in the “operating income” ledger level 2.

Management Costs refer to fees incurred by the enterprise to organize and manage the production and operation of the enterprise, including business start-up costs incurred during the preparatory period, the board of directors and the administration in the management of the enterprise, or costs should be agreed by the enterprise to bear the company’s expenses, etc. In order to keep line with “Notice on the Revision and Issuance of the 2019 Annual General Corporate Financial Statement Form” by Ministry of Finance,

management costs excludes R&D expenses.

R&D Expenses refer to expenses incurred by an enterprise in the course of research and development of new knowledge, new technology, new products, new processes, etc. It mainly includes labor costs for R&D activities, direct input costs, depreciation of instruments and equipment used for R&D activities, amortization costs of software, patents, and non-proprietary technologies used for R&D activities, new product design costs, new process protocol development costs, and other costs related to R&D activities.

Non-operating Revenue refers to benefits other than operating profit incurred by an enterprise, mainly including government subsidies, profits, donations, etc. unrelated to the daily activities of the enterprise.

Non-operating Expenses refer to expenses other than operating profit incurred by an enterprise, mainly including public donation expenses, extraordinary loss, loss on inventory, loss on destruction and scrapping of non-current assets, etc. According to the cumulative amount of “non-operating expenses” in the accounting “income statement” for the year.