

主要统计指标解释

工业 指从事自然资源的开采,对采掘品和农产品进行加工和再加工的物质生产部门。具体包括:(1)对自然资源的开采,如采矿、晒盐等(但不包括禽兽捕猎和水产捕捞);(2)对农副产品的加工、再加工,如粮油加工、食品加工、缫丝、纺织、制革等;(3)对采掘品的加工、再加工,如炼铁、炼钢、化工生产、石油加工、机器制造、木材加工等,以及电力、燃气及水的生产和供应等;(4)对工业品的修理、翻新,如机器设备的修理等。

工业统计调查单位为工业法人单位。

工业法人单位指从事工业生产经营活动的法人单位。工业法人单位应同时具备以下条件:①依法成立,有自己的名称、组织机构和场所,能够独立承担民事责任;②独立拥有(或授权)使用资产,承担负债,有权与其他单位签订合同;③具有包括资产负债表在内的账户,或者能够根据需要编制账户。

国有控股企业 即原来的国有及国有控股企业,根据企业实收资本中国有经济成分的出资人的实际投资情况,或国有经济成分的出资人对企业资产的实际控制、支配程度进行分类。以下情况为国有控股:(1)在企业的全部实收资本中,国有经济成分的出资人拥有的实收资本(股本)所占企业全部实收资本(股本)的比例大于50%的国有绝对控股。(2)在企业的全部实收资本中,国有经济成分的出资人拥有的实收资本(股本)所占比例虽未大于50%,但相对大于其他任何一方经济成分的出资人所占比例的国有相对控股;或者虽不大于其他经济成分,但根据协议规定拥有企业实际控制权的国有协议控股。(3)投资双方各占50%,且未明确由谁绝对控股的企业,若其中一方为国有经济成分的,一律按国有控股处理。

资产总计 指企业过去的交易或者事项形成的、由企业拥有或者控制的、预期会给企业带来经济利益的资源。包括企业拥有的土地、办公楼、厂房、机器、运输工具、存货等实物资产和现金、存款、应收账款和预付账款等金融资产。资产一般按流动性分为流动资产和非流动资产。其中流动资产可分为货币资金、交易性金融资产、应收票据、应收账款、预付款项、其他应收款、存货等;非流动资产可分为长期股权投资、固定资产、无形资产及其他非流动资产等。来源于会计“资产负债表”中“资产总计”项目的期末余额数。

流动资产合计 资产满足以下条件之一应归为流动资产:(1)预计在一个正常营业周期中变现、出售或耗用,主要包括存货、应收账款等;(2)主要为交易目的而持有;(3)预计在资产负债表日起一年内(含一年)变现;(4)自资产负债表日起一年内,交换其他资产或清偿负债的能力不受限制的现金或现金等价物。包括货币资金、应收票据、应收账款、存货等项目。来源于会计“资产负债表”中“流动资产合计”项目的期末余额数。

负债合计 指企业过去的交易或者事项形成的,预期会导致经济利益流出企业的现时义务。包括银行贷款、借款、应付账款、应付职工工资、应付职工福利费、应交税金等企业负有偿还责任的债务。负债一般按偿还期长短分为流动负债和非流动负债。来源于会计“资产负债表”中“负债合计”项目的期末余额数。

应收账款 指资产负债表日以摊余成本计量的、企业因销售商品、提供服务等经营活动应收取的款项。来源于会计“资产负债表”中“应收账款”项目的期末余额数。

存货 指企业在日常活动中持有以备出售的产成品或商品、处在生产过程中的在产品、在生产过程或提供劳务过程中耗用的材料或物料等,通常包括原材料、在产品、半成品、产成品、商品以及周转材料等。来源于会计“资产负债表”中“存货”项目的期末余额数。

产成品 指企业已经完成全部生产过程并验收入库,可以按照合同规定的条件送交订货单位,或者可以作为商品对外销售的产品;以及外购或委托加工完成验收入库用于销售的各种商品。如果会计“资产负债表”列示“产成品”或“库存商品”项目,则根据其期末余额填报;或者,根据会计“产成品”或“库存商品”科目的期末借方余额,减去为“产成品”或“库存商品”计提的存货跌价准备等填报。

Explanatory Notes on Main Statistics Indicators

Industry refers to the material production sector which is engaged in the extraction of natural resources and processing and re-processing of minerals and agricultural products, including (1) extraction of natural resources, such as mining, salt production (but not including hunting and fishing); (2) processing and reprocessing of farm and sideline produces, such as grain and oil processing, food processing, silk reeling, spinning and weaving and leather making; (3) processing and reprocessing of mineral products, such as steel making, iron smelting, chemicals manufacturing, petroleum processing, machine building, timber processing, and production and supply of electricity, gas and water; (4) repairing and renovating of industrial products such as the machinery.

In industrial surveys, the units of enquiry are industrial corporate units.

Industrial corporate units refer to corporate units engaging in industrial production and operation activities, which meet the following requirements: (1) They are established legally, having their own names, organizations, location, and are able to take civil liability independently; (2) They possess (or are authorized to use) assets independently, assume liabilities and are entitled to sign contracts with other units; (3) They have accounts including the balance sheets or can compile the accounts according to the need.

State-holding Enterprises cover the original state-owned enterprises and state-holding enterprises. They are classified according to the actual investment made by the contributors of state-owned part in the paid-in capital of the enterprises, or the degree of control or dominance of the contributor on the assets of the enterprises. The following cases are regarded as state-holding: (1) Absolute state-holding in which the contributors of state-owned parts possess more than 50% of all the paid-in capital (stocks) of the enterprises; (2) Relative state-holding in which the contributors of state-owned parts possess no more than 50% of the paid-in capital (stocks) of the enterprises, but more than that of any other contributors; or agreed state-holding in which the contributors of state-owned parts possess no more than other contributors but have actual control over the enterprises according to agreements; (3) In case both contributors possess 50% and it is not clear which one is in absolute holding position, the enterprise is regarded as state-holding enterprise if one of the contributor has state-owned elements.

Total Assets refer to all resources that are owned or controlled by enterprises through previous trades or transactions, with expectation of making economic profits to enterprises. Included are all assets owned by enterprises such as land, office buildings, factories, machines, vehicles, inventories and other physical assets as well as cash, deposits, accounts receivable, prepayments and other financial assets. Classified by the degree of liquidity, total assets include current assets and non-current assets. Current assets can be classified into monetary capital, trading financial assets, notes receivable, accounts receivable, advanced payments, other receivables and inventories. Non-current assets can be divided into long-term equity investment, fixed assets, intangible assets and other non-current assets. Data on this indicator can be obtained from the year-end figures of total assets in the Balance Sheet of accounting records.

Current Assets refer to the assets that meet one of the following requirements: (1) expected to be cashed, sold or used in a normal operation cycle, mainly including inventory and accounts receivable; (2) owned for transaction purpose mainly; (3) expected to be cashed within one year (including one year) from the day of the Balance Sheet; (4) unlimited cash or cash equivalents that can be exchanged with other assets or capable of settling debts during one year since the day of the Balance Sheet. Included are monetary capital, notes receivable, accounts receivable and inventories. Data on this indicator can be obtained from the year-end figures of total current assets in the Balance Sheet of accounting records.

Total Liabilities refer to payable liabilities of enterprises that are accumulated from earlier transactions with expectation of leaking out of economic profits. Included are debts that enterprises are responsible for repaying such as bank loans, borrowings, accounts payable, wages payable, employee benefits payable, taxes payable, etc. In terms of payment, it can be divided into liquid liabilities and long-term liabilities. Data on this indicator can be obtained from the year-end figures of total liabilities in the Balance Sheet of accounting records.

Accounts Receivable refers to creditor's rights through business activities such as selling goods and providing labor. It comes from the ending balance of accounts receivable in balance sheet.

Inventories refers to finished goods or commodities held in preparation for sale in enterprises' daily activities, goods in the production process, material or the physical materials consumed in the production process or in the process of providing labor, usually in-

clude raw materials, goods in the production process, semi-finished products, finished products, goods and materials in flow. It comes from the ending balance of inventory in balance sheet.

Finished Goods refers to products that have completed the entire production process and have been accepted for storage by the enterprise, and can be delivered to the ordering unit according to the conditions stipulated in the contract, or can be sold as commodities to the outside world; and various goods purchased or commissioned for processing, acceptance and storage for sale. If the accounting "balance sheet" lists "finished products" or "inventory goods" items, report them based on their ending balance; alternatively, based on the ending debit balance of the accounting "finished products" or "inventory goods" account, subtract the provision for inventory depreciation made for "finished products" or "inventory goods".