

账务处理程序制度 Financial Accounting Procedural System

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中电科柯林斯航空电子有限公司

Rockwell Collins CETC Avionics Co., Ltd.

审批 Approval

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1 总则 General

1.1

为全面、系统、及时地核算反映本单位财务增减变化状况，以及科研生产经营成果及其分配处理，加强会计核算管理，不断提高经济效益，制定本制度。

In order to comprehensively, systematically and timely calculate its financial increase/decrease changes, scientific research, production and operation results and their distribution, strengthen its accounting management and continuously improve its economic performance, Rockwell Collins CETC Avionics Co., Ltd. (hereinafter referred to as "RCCAC") hereby develops this System.

2 会计科目的设置和使用

Setting and Usage of Account Items

2.1

会计科目设置和使用应遵循《企业会计准则》和《中国电子科技集团公司会计核算暂行办法》的规定，明细科目参照《中国电子科技集团公司会计科目详细说明》，结合本单位实际需要设置与使用。本单位根据自己的实际情况在标准科目表中添加下级科目，禁止对标准科目表中的科目进行修改，禁止增加、删除与标准科目表中级次相同的科目。

The account items shall be set and used in accordance with the Accounting Standards for Business Enterprises and the Interim Measures for Financial Accounting of China Electronics Technology Group Corporation. The classification items shall be set and used in accordance with Detailed Description of Account Items of China Electronics Technology Group Corporation and RCCAC's actual needs. RCCAC will add subordinate items to the form of standard items according to its actual situation, and shall not modify any item in the form of standard items and increase and delete any item at the same level as that in the form of standard items.

2.2

本单位根据实际情况，在适应本单位会计核算要求和会计报表指标汇总以及对外提供报表的前提下，根据《公司法》和国家统一会计制度规定可自行选择设置和使用。

RCCAC may, at its option, set and use account items according to its actual situation and the Company Law and national uniform accounting system, provided that it complies with applicable accounting requirements and the summary of accounting statement indicators and provides external statements.

3 会计凭证格式、审核要求与传递程序

Format, Audit Requirements and Delivery Procedures for Accounting Documents

3.1

会计记账凭证格式的设置依据浪潮财务软件提供的标准格式，任何人员不得随意更改。

The format of bookkeeping voucher is based on the standard format provided by Inspur financial software. No one may change it at will.

3.2

会计核算必须填制或取得原始凭证，作为处理会计业务和登记账簿的依据。审核原始单据应做到：

For accounting, original voucher must be prepared and completed or obtained as the basis for accounting business and registration book. The original documents shall be examined and approved based on the following:

- 原始单据合法、真实；
The original documents are legal and true;
- 内容记载需准确、完整；
The contents therein are correct and complete;
- 盖有填制单位财务公章或发票专用章；
There is the preparer's official financial seal or special invoice seal;
- 大小写金额相符；
Amount in figures is consistent with the amount in words;
- 购买实物的，必须有实物明细，验收证明和入库单（或有经办人、验货人签名）；
For purchase of real goods, there must be details of the real goods, acceptance certificate and warehouse receipt (or the signature of the operator or examiner);
- 无涂改、挖补；
No alteration, change and remedy are allowed;
- 与经济业务性质相符；
They are consistent with the nature of economic business;
- 从个人处取得的原始单据，必须有填制人员的签名；
Original documents obtained from individuals must be signed by their preparers;
- 自制的原始单据，必须有经办单位领导人或者其指定的人员签名。
Self-made original documents must be signed by the operator's leader or his designated person.

原始单据审核完毕，还需检查审批手续是否齐备，分析经济业务性质，正确运用会计科目编制记账凭证，输入辅助信息，打印记账凭证，转交复核会计。

After examination and approval of original documents, it is necessary to check whether approval procedures are complete, analyze the nature of economic business, correctly use account items to prepare bookkeeping vouchers, input auxiliary information, print bookkeeping vouchers, and forward them to relevant personnel for review and accounting.

3.3

会计凭证的传递：会计人员根据审核无误的原始凭证在浪潮财务软件上编制记账凭证，打印出记账凭证，并将原始凭证附在记账凭证后面交给稽核人员进行复核。稽核人员对记账凭证和原始凭证审查无误后交给出纳。出纳根据审核无误的记账凭证完成收付款业务并将所有凭证交付财务部门领导进行二次复核和授权付款。凭证装订人员按编号整理排序，按期装订成册，在封面上注明年度、月份和起始编号，并签名盖章。年度末，将整理成册的记账凭证交档案管理人员归档。

Delivery of accounting documents: An accountant prepares bookkeeping vouchers on Inspur financial software according to original vouchers that have been verified as correct, prints the bookkeeping vouchers, and attaches the original vouchers to the bookkeeping vouchers and submits them to the auditor for review. The auditor verifies the bookkeeping vouchers and original vouchers, and if they're correct, submits them to the cashier. Then, the cashier finishes relevant payment business according to the correct bookkeeping vouchers and submits all vouchers to the head of Finance Department for second review and payment authorization. The voucher binding staff sorts out the vouchers according to their respective number, binds them into a book on schedule, indicates the year, month and start number on the cover, and signs and seals on the book. At the end of the year, the book of bookkeeping vouchers will be filed with the file management personnel.

4 会计核算方法与账簿设置

Accounting Method and Account Book Setting

4.1

所有会计人员要根据职责范围，密切配合工作，依法进行会计核算，依法实施会计监督。会计科目及其明细科目的设置和使用参照《中国电子科技集团公司会计科目详细说明》。

All accountants shall closely cooperate with each other according to respective scope of duties, to conduct financial accounting and accounting supervision according to law. See the Detailed Description of Account Items of China Electronics Technology Group Corporation for the setting and usage of account items and their classification items.

4.2

会计核算期分为年度、季度、月度。会计年度为公历元月1日起至12月31日止，季度和月度均按公历的起讫时间来确定。

Accounting period is calculated on annual, quarterly and monthly basis. An accounting year starts from January 1 and ends on December 31 in Gregorian calendar, while quarter and month are determined based on the starting and ending time of Gregorian calendar.

4.3

会计核算以人民币为记账本位币，以元为单位。元以下至角分。发生外币收支业务的折合人民币记账，同时对外币折算率要逐笔登记备查。

The recording currency is RMB and the unit is yuan, below which is jiao and fen. Foreign currency receipts and disbursements incurred are translated into RMB, while foreign currency translation rate is registered for further reference on a case-by-case basis.

4.4

会计记账的方法采用借贷记账法。

The debit-credit bookkeeping method shall be adopted.

4.5

会计核算必须以实际发生的经济业务和证明业务发生的合法原始凭证为依据，如实反映财务状况和经营成果。

Financial accounting shall be based on the actual economic business and the legal original vouchers indicating occurrence of business and truthfully reflect financial position and operating results.

4.6

会计核算必须及时进行，要日清月结，不得提前或延后。会计记录必须清晰明了，便于理解、检查、使用。

Financial accounting shall be implemented in time. The accounts shall be cleared daily and settled monthly. No advance or delay is allowed. Accounting records shall be clear and easy to be understood, checked and used.

4.7

会计核算收入的确认应根据收入的性质分别采用权责发生制和收付实现制；收入和相关的成本费用，应当相互配比，在一个会计期间内的各项收入与其相关联的成本费用，必须同时记入账内。

During accounting, revenue is recognized in light of its nature and on accrual basis and on cash basis; revenue and relevant costs and expenses shall be matched to each other. The revenue and relevant costs and expenses incurred in the same one accounting period must be recorded at the same time.

4.8

会计核算方法，前后各期应当一致，不得随意变更；会计核算必须做到口径一致，相互可比。

The accounting method shall be the same in each period and shall not be changed randomly; and accounting items must be consistent in caliber and comparable with each other.

4.9

会计核算应当遵守谨慎的原则，合理核算可能发生的损失和费用。

Accounting should follow the principle of prudence and possible losses and expenses shall be reasonably calculated.

4.10

各项财产物资按取得的实际成本计价，物价变动时，除国家另有规定者外，不得调整其账面价值。

All property and materials shall be valued at respective actual acquisition cost. In case of any price change, the book value shall not be adjusted unless otherwise stipulated by the state.

4.11

会计核算应当合理划分收益性支出与资本性支出，凡支出效益只涉及到本年度的，作为收益性支出，凡是支出效益涉及到相关几个年度的，应当作为资本性支出。

At the time of accounting, reasonable classification shall be made between revenue expenditure and

capital expenditure. Any expenditure benefit only related to current year is classified as revenue expenditure; and any expenditure benefit related to relevant several years is classified as capital expenditure.

4.12

会计核算应当全面反映财务状况和经营成果，对于重要经济业务，应当分别进行核算，单独反映，并重点加以说明。

Financial accounting shall fully reflect financial position and operating results. Important economic operations shall be accounted for and reflected separately and highlighted.

4.13

本单位采用浪潮财务软件，财务数据做到当天备份。所有会计应根据自己负责的科目设置备查账，保证账证、账账、账实相符；年末对所有账簿打印，装订成册。

RCCAC uses Inspur financial software to back up financial data on a daily basis. All accountants shall set up memorandum ledgers according to the account items that they're responsible for, and ensure the consistency between accounts and documents, between accounts and between accounts and facts; and print and bind all books at the end of each year.

5 会计报表与指标体系

Accounting Statement and Indicator System

5.1

会计报表按照集团合并报表规定执行。具体种类和格式，以及编制说明，原则上按行业会计制度规定，或集团转发印制的内容执行。会计报告一般包括公司财务月报、预算报告、决算报告、专项报告。

Accounting statements are executed in accordance with provisions of consolidated statements of the Group. Specific types and formats as well as preparation instructions are in principle implemented in accordance with the industry accounting system or the contents forwarded or printed by the Group. Accounting reports generally include RCCAC's monthly financial report, budget report, final report and special report.

5.2

依照会计制度规定的日期进行结账，不提前或延迟。我单位将年度结账日定为公历年度每年的12月31日；半年度、季度、月度结账日分别为公历年度每半年、每季、每月的最后一天。

The accounts shall be closed on the date specified in the accounting system, without advance or delay. RCCAC will set annual closing date as December 31 of each year in Gregorian calendar. The semi-annual, quarterly or monthly closing date shall be the last day of each half year, each quarter or each month of each year.

5.3

按照规定的会计报表格式和内容，根据登记完整、核对无误的会计账簿记录和其他有关资料编制会计报表，做到内容完整、数字真实、计算准确，不漏报或者任意取舍。

Accounting statements shall be prepared in accordance with the prescribed accounting statement format and contents, the accounting books registered fully and verified as correct, and other relevant

materials, so as to ensure complete content, true figures and accurate calculation without any mission and arbitrary choice.

5.4

在编制会计报表前，还应完成下列工作：

Before preparation of accounting statements, the following work shall be completed:

- 检查当期原始凭证是否全部完成账务处理。
Check whether the accounting of current original vouchers is fully completed.
- 核对各会计账簿记录与会计凭证的内容、金额等是否一致，记账方向是否相符。
Verify whether accounting books and records and accounting documents are consistent in terms of content, amount, bookkeeping direction, etc.
- 核对总账和明细账的余额是否一致，依照规定的结账日进行结账，结出会计账簿的余额和发生额。
Verify whether the balance of general ledger is consistent with that of subsidiary ledger, close the accounts on the prescribed closing date, and calculate the balance and amount incurred in the accounting book.
- 检查相关的会计核算是否按照国家统一的会计制度的规定进行。
Check whether relevant accounting is implemented according to national uniform accounting system.
- 检查是否存在因会计差错、会计政策变更等原因需要调整前期或者本期相关项目。
Check whether it is necessary to adjust relevant items in the previous or current period due to accounting errors, changes in accounting policies, etc.

在以上规定工作中发现问题的，应当按照国家会计制度的规定进行处理。

Any problem found in the above prescribed work shall be addressed in accordance with national accounting system.

5.5

在编制年度财务会计报表前，应当按照下列规定，全面清查资产、核实债务：

Before preparation of annual financial accounting statements, overall inspection for assets and debt verification shall be carried out according to the following provisions:

- 核实应收款项、应付款项、应交税金账务处理是否真实完整准确，与债权、债务单位的相应债权、债务金额是否一致。
Verify whether receivables, payables and taxable accounts are true, complete and correct and consistent with creditor's rights, the obligator's creditor's rights and debt amount;
- 核实原材料、在产品、自制半成品、库存商品等各项存货的实存数量与账面数量是否一致，是否有报废损失和积压物资等。
Verify whether the actual quantity of raw materials, goods in process, self-made self-finished goods, goods in stock and other inventories are consistent with their physical count quantity and whether there are abandonment losses, overstocking of materials, etc.;
- 核实各项投资业务处理是否真实完整准确，投资收益是否按照国家统一的会计制度规定进行确认和计量；

Verify whether the processing of investment businesses is true, complete and accurate and whether the investment income is recognized and measured in accordance with national uniform accounting system;

- 核实各项固定资产的实存数量与账面数量是否一致;

Verify whether the actual quantity of each fixed asset is consistent with its physical count quantity;

- 核实在建工程的实际发生额与账面记录是否一致;

Verify whether the actually incurred amount of construction in progress is consistent with the book value;

- 核实工资账面实发总额与人力资源部发放数是否一致。

Verify whether the total carrying amount of actual payroll is consistent with that granted by the Human Resources Department.

- 核实现金、银行存款实存余额与账面余额是否一致。

Verify whether actual balance of cash or bank deposit is consistent with the book balance.

- 需要清查、核实的其他内容。

Verify other contents to be inspected and verified.

5.6

会计报表编制人员应按年做好会计报表工作的移交归档工作，妥善永久性地保管好会计报表。

The preparer of accounting statements shall annually finish the handover and filing of accounting statements and permanently keep accounting statements in a proper manner.

5.7

会计指标体系按照财政部、国资委和集团公司规定进行计算。本单位为了内部管理的需要，也可根据上级考核指标自行设置本单位的指标考核体系。

Ministry of Finance, the State-owned Assets Supervision and Administration Commission of the State Council and RCCAC. In order to meet the needs of internal management, RCCAC may also set up its own indicator evaluation system according to the superiors' assessment indicators.

6 附则 Supplementary Provisions

6.1

本制度由财务部负责解释

This System shall be interpreted by the Finance Department.

6.2

本制度自下发之日起执行

This System shall be implemented from the date of issuance.

6.3

本制度根据公司情况适时修订

This System shall be modified from time to time according to RCCAC's conditions.