附件2：

**会计师事务所会计报表**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **表1：资产负债表** | | | | | | | | | | | | | | | | | | | |
| **2016年12月31日** | | | | | | | | | | | | | | | | | | | |
| **单位编码：** | |  | |  | | | | |  | | | |  | | **会所01表** | | | | |
| **单位名称：** | |  | | | | | | | | | | | | | | | | **单位：元** | |
| **资 产** | | **行次** | **年初数** | | | | | **期末数** | | | **负债及所有者权益** | | | **行次** | | **年初数** | **期末数** | | |
| **流动资产：** | |  |  | | | | |  | | | **流动负债：** | | |  | |  |  | | |
| 货币资金 | | 1 |  | | | | |  | | | 短期借款 | | | 68 | |  |  | | |
| 短期投资 | | 2 |  | | | | |  | | | 应付票据 | | | 69 | |  |  | | |
| 应收票据 | | 3 |  | | | | |  | | | 应付帐款 | | | 70 | |  |  | | |
| 应收股利 | | 4 |  | | | | |  | | | 预收帐款 | | | 71 | |  |  | | |
| 应收利息 | | 5 |  | | | | |  | | | 应付工资 | | | 72 | |  |  | | |
| 应收帐款 | | 6 |  | | | | |  | | | 应付福利费 | | | 73 | |  |  | | |
| 其他应收款 | | 7 |  | | | | |  | | | 应付股利 | | | 74 | |  |  | | |
| 预付帐款 | | 8 |  | | | | |  | | | 应交税金 | | | 75 | |  |  | | |
| 应收补贴款 | | 9 |  | | | | |  | | | 其他应交款 | | | 80 | |  |  | | |
| 存货 | | 10 |  | | | | |  | | | 其他应付款 | | | 81 | |  |  | | |
| 待摊费用 | | 11 |  | | | | |  | | | 预提费用 | | | 82 | |  |  | | |
| 一年内到 期的长期债券投资 | | 21 |  | | | | |  | | | 预计负债 | | | 83 | |  |  | | |
| 其他流动资产 | | 24 |  | | | | |  | | | 一年内到期的 长期负债 | | | 86 | |  |  | | |
| **流动资产合计** | | 31 |  | | | | |  | | | 其他流动负债 | | | 90 | |  |  | | |
| **长期投资：** | |  |  | | | | |  | | | **流动负债合计** | | | 100 | |  |  | | |
| 长期股权投资 | | 32 |  | | | | |  | | | **长期负债：** | | |  | |  |  | | |
| 长期债券投资 | | 34 |  | | | | |  | | | 长期借款 | | | 101 | |  |  | | |
| **长期投资合计** | | 38 |  | | | | |  | | | 应付债券 | | | 102 | |  |  | | |
| **固定资产：** | |  |  | | | | |  | | | 长期应付款 | | | 103 | |  |  | | |
| 固定资产原价 | | 39 |  | | | | |  | | | 专项应付款 | | | 106 | |  |  | | |
| 减：累计折旧 | | 40 |  | | | | |  | | | 职业风险基金 | | | 107 | |  |  | | |
| 固定资产净值 | | 41 |  | | | | |  | | | 其他长期负债 | | | 108 | |  |  | | |
| 减：固定资产减值准备 | | 42 |  | | | | |  | | | **长期负债合计** | | | 110 | |  |  | | |
| 固定资产净额 | | 43 |  | | | | |  | | | **递延税项：** | | |  | |  |  | | |
| 工程物资 | | 44 |  | | | | |  | | | 递延税款贷项 | | | 111 | |  |  | | |
| 在建工程 | | 45 |  | | | | |  | | | **负债合计** | | | 114 | |  |  | | |
| 固定资产清理 | | 46 |  | | | | |  | | | **所有者权益：** | | |  | |  |  | | |
| **固定资产合计** | | 50 |  | | | | |  | | | 实收资本 | | | 115 | |  |  | | |
| **无形资产及 其他资产：** | |  |  | | | | |  | | | 减：已归还投资 | | | 116 | |  |  | | |
| 无形资产 | | 51 |  | | | | |  | | | 实收资本净额 | | | 117 | |  |  | | |
| 长期待摊费用 | | 52 |  | | | | |  | | | 资本公积 | | | 118 | |  |  | | |
| 其他长期资产 | | 53 |  | | | | |  | | | 盈余公积 | | | 119 | |  |  | | |
| **无形资产及 其他资产合计** | | 60 |  | | | | |  | | | 其中：共同基金 | | | 120 | |  |  | | |
| **递延税项：** | |  |  | | | | |  | | | 未分配利润 | | | 121 | |  |  | | |
| 递延税款借项 | | 61 |  | | | | |  | | | **所有者权益合计** | | | 122 | |  |  | | |
| **资产总计** | | 67 |  | | | | |  | | | **负债和所有者权益总计** | | | 135 | |  |  | | |
| **表2：利润及利润分配表** | | | | | | | | | | | | | | | | | |
| **2016年12月31日** | | | | | | | | | | | | | | | | | |
| **单位编码：** | | | |  |  | | | |  | | **会所02表** | | | | | | |
| **单位名称：** | | | |  | | | | | | | **单位：元** | | | | | | |
| 项 目 | | | | | | 行次 | | | | 上年数 | 本年累计数 | | | | | | |
| 一、主营业务收入 | | | | | | 1 | | | |  |  | | | | | | |
| 减：主营业务成本 | | | | | | 4 | | | |  |  | | | | | | |
| 主营业务税金及附加 | | | | | | 5 | | | |  |  | | | | | | |
| 二、主营业务利润（亏损以"－"号填列） | | | | | | 10 | | | |  |  | | | | | | |
| 加：其他业务利润（亏损以"－"号填列） | | | | | | 11 | | | |  |  | | | | | | |
| 减：营业费用 | | | | | | 14 | | | |  |  | | | | | | |
| 管理费用 | | | | | | 15 | | | |  |  | | | | | | |
| 财务费用 | | | | | | 16 | | | |  |  | | | | | | |
| 三、营业利润（亏损以"-"号填列） | | | | | | 18 | | | |  |  | | | | | | |
| 加：投资收益（损失以"-"号填列） | | | | | | 19 | | | |  |  | | | | | | |
| 补贴收入 | | | | | | 22 | | | |  |  | | | | | | |
| 营业外收入 | | | | | | 23 | | | |  |  | | | | | | |
| 减：营业外支出 | | | | | | 25 | | | |  |  | | | | | | |
| 四、利润总额（亏损总额以"-"号填列） | | | | | | 27 | | | |  |  | | | | | | |
| 减：所得税 | | | | | | 28 | | | |  |  | | | | | | |
| 五、净利润（亏损以"-"号填列） | | | | | | 30 | | | |  |  | | | | | | |
| 加：年初未分配利润 | | | | | | 32 | | | |  |  | | | | | | |
| 其他转入 | | | | | | 34 | | | |  |  | | | | | | |
| 六、可供分配的利润 | | | | | | 38 | | | |  |  | | | | | | |
| 减：提取法定盈余公积 | | | | | | 39 | | | |  |  | | | | | | |
| 提取职工奖励及福利基金 | | | | | | 41 | | | |  |  | | | | | | |
| 提取储备基金 | | | | | | 42 | | | |  |  | | | | | | |
| 提取企业发展基金 | | | | | | 43 | | | |  |  | | | | | | |
| 利润归还投资 | | | | | | 44 | | | |  |  | | | | | | |
| 七、可供投资者分配的利润 | | | | | | 46 | | | |  |  | | | | | | |
| 减：应付优先股股利 | | | | | | 47 | | | |  |  | | | | | | |
| 应付普通股股利 | | | | | | 49 | | | |  |  | | | | | | |
| 转作资本（或股本）的普通股股利 | | | | | | 50 | | | |  |  | | | | | | |
| 八、未分配利润 | | | | | | 55 | | | |  |  | | | | | | |
| 补充资料： | | | | | | | | | | | | | | | | | |
| 项 目 | | | | | | 行次 | | | | 上年实际数 | 本年累计数 | | | | | | |
| 1.出售、处置部门或被投资单位所得收益 | | | | | | 60 | | | |  |  | | | | | | |
| 2.自然灾害发生的损失 | | | | | | 61 | | | |  |  | | | | | | |
| 3.会计政策变更增加（或减少）利润总额 | | | | | | 62 | | | |  |  | | | | | | |
| 4.会计估计变更增加（或减少）利润总额 | | | | | | 63 | | | |  |  | | | | | | |
| 5.债务重组损失 | | | | | | 64 | | | |  |  | | | | | | |
| 6.其他 | | | | | | 65 | | | |  |  | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **表3：业务收入表** | | | | | | |
| **2016年12月31日** | | | | | | |
| **单位编码：** |  |  |  | | **会所02表附表1** | |
| **单位名称：** |  | | | | **单位：元** | |
| 项 目 | 行次 | | | 上年数 | | 本年累计数 |
| **一、主营业务收入** | 1 | | |  | |  |
| （一）财务报表审计 | 2 | | |  | |  |
| 1.年报审计 | 3 | | |  | |  |
| 2.中报审计 | 4 | | |  | |  |
| 3.专项审计 | 5 | | |  | |  |
| （二）内部控制审计 | 6 | | |  | |  |
| （三）验资 | 7 | | |  | |  |
| （四）资产评估 | 8 | | |  | |  |
| （五）涉税鉴证 | 9 | | |  | |  |
| （六）工程预决算审核 | 10 | | |  | |  |
| （七）其他鉴证业务 | 11 | | |  | |  |
| （八）会计服务 | 12 | | |  | |  |
| （九）税务服务 | 13 | | |  | |  |
| （十）管理咨询 | 14 | | |  | |  |
| （十一）其他 | 15 | | |  | |  |
| **二、其他业务收入** | 16 | | |  | |  |
| （一）培训收入 | 17 | | |  | |  |
| （二）其他 | 18 | | |  | |  |
| **业务收入合计** | 19 | | |  | |  |
| **补充材料：** | | | | | | |
| 项 目 | 行次 | | | 上年数 | | 本年累计数 |
| **一、国际业务** | 20 | | |  | |  |
| 1.在大陆承接的国际业务收入 | 21 | | |  | |  |
| 2.在港澳台及境外承接的国际业务收入 | 22 | | |  | |  |
| 3.发展国际成员所取得的业务收入 | 23 | | |  | |  |
| 4.加入国际网络取得业务收入 | 24 | | |  | |  |
| 5.在港澳台及境外设立的分支机构（单位：个） | 25 | | |  | |  |
| **二、客户数量（单位：个）** | 26 | | |  | |  |
| 1.财务报表审计户数 | 27 | | |  | |  |
| 2.内部控制审计户数 | 28 | | |  | |  |
| 3.验资户数 | 29 | | |  | |  |
| 4.资产评估户数 | 30 | | |  | |  |
| 5.涉税鉴证户数 | 31 | | |  | |  |
| 6.工程预决算审核户数 | 32 | | |  | |  |
| 7.其他鉴证业务户数 | 33 | | |  | |  |
| 8.会计服务户数 | 34 | | |  | |  |
| 9.税务服务户数 | 35 | | |  | |  |
| 10.管理咨询户数 | 36 | | |  | |  |
| 11.其他业务服务户数 | 37 | | |  | |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **表4：主营业务成本表** | | | | | | | |
| **2016年12月31日** | | | | | | | |
| **单位编码：** |  |  |  | | **会所02表附表2** | | |
| **单位名称：** |  | | | | **单位：元** | | |
| 项目 | | | | | 行次 | | 上年数 | 本年累计数 |
| 工资薪酬支出 | | | | | 1 | |  |  |
| 其中：合伙人（股东）工资薪酬 | | | | | 2 | |  |  |
| 除合伙人（股东）外的高级经理级人员工资薪酬支出 | | | | | 3 | |  |  |
| 除合伙人（股东）外的经理级人员工资薪酬支出 | | | | | 4 | |  |  |
| 其他人员工资薪酬支出 | | | | | 5 | |  |  |
| 职工福利费 | | | | | 6 | |  |  |
| 办公费 | | | | | 7 | |  |  |
| 差旅费 | | | | | 8 | |  |  |
| 劳务费 | | | | | 9 | |  |  |
| 邮电费 | | | | | 10 | |  |  |
| 租赁费 | | | | | 11 | |  |  |
| 其中：办公场所租赁支出 | | | | | 12 | |  |  |
| 交通工具、办公设备租赁支出 | | | | | 13 | |  |  |
| 其他 | | | | | 14 | |  |  |
| 物料用品消耗 | | | | | 15 | |  |  |
| 折旧费 | | | | | 16 | |  |  |
| 低值易耗品摊销 | | | | | 17 | |  |  |
| 工作底稿印刷费 | | | | | 18 | |  |  |
| 会议费 | | | | | 19 | |  |  |
| 咨询费 | | | | | 20 | |  |  |
| 业务招待费 | | | | | 21 | |  |  |
| 税金及其他 | | | | | 22 | |  |  |
| 其他费用 | | | | | 23 | |  |  |
| 合 计 | | | | | 24 | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **表5：管理费用表** | | | |
| **2016年12月31日** | | | |
| **单位编码：** | |  | **会所02表附表3** | | |
| **单位名称：** | |  | **单位：元** | | |
| 项目 | | 行次 | 上年数 | 本年累计数 | |
| 工资薪酬支出 | | 1 |  |  | |
| 其中：合伙人（股东）工资薪酬 | | 2 |  |  | |
| 除合伙人（股东）外的高级经理级人员工资薪酬支出 | | 3 |  |  | |
| 除合伙人（股东）外的经理级人员工资薪酬支出 | | 4 |  |  | |
| 其他人员工资薪酬支出 | | 5 |  |  | |
| 职工福利费 | | 6 |  |  | |
| 办公费 | | 7 |  |  | |
| 差旅费 | | 8 |  |  | |
| 劳务费 | | 9 |  |  | |
| 邮电费 | | 10 |  |  | |
| 水电费 | | 11 |  |  | |
| 修理费 | | 12 |  |  | |
| 租赁费 | | 13 |  |  | |
| 其中：办公场所租赁支出 | | 14 |  |  | |
| 交通工具、办公设备租赁支出 | | 15 |  |  | |
| 其他 | | 16 |  |  | |
| 教育培训支出 | | 17 |  |  | |
| 其中：境内培训支出 | | 18 |  |  | |
| 境外培训支出 | | 19 |  |  | |
| 技术开发费 | | 20 |  |  | |
| 其中：审计软件开发费 | | 21 |  |  | |
| 管理信息系统开发费 | | 22 |  |  | |
| 其他 | | 23 |  |  | |
| 职业责任保险费 | | 24 |  |  | |
| 职业风险基金 | | 25 |  |  | |
| 物料用品消耗 | | 26 |  |  | |
| 折旧费 | | 27 |  |  | |
| 低值易耗品摊销 | | 28 |  |  | |
| 工会经费 | | 29 |  |  | |
| 失业保险费 | | 30 |  |  | |
| 劳动保险费 | | 31 |  |  | |
| 会议费 | | 32 |  |  | |
| 聘请中介机构费 | | 33 |  |  | |
| 咨询费 | | 34 |  |  | |
| 诉讼费 | | 35 |  |  | |
| 行业会费 | | 36 |  |  | |
| 业务招待费 | | 37 |  |  | |
| 上缴管理费 | | 38 |  |  | |
| 其中：上缴国内管理总部管理费 | | 39 |  |  | |
| 上交国际会计公司年费 | | 40 |  |  | |
| 税金及其他 | | 41 |  |  | |
| 存货盘亏或盘盈 | | 42 |  |  | |
| 计提坏帐准备 | | 43 |  |  | |
| 计提的存货跌价准备 | | 44 |  |  | |
| 其他费用 | | 45 |  |  | |
| 捐赠支出 | | 46 |  |  | |
| 合 计 | | 47 |  |  | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **表6：事务所基本情况表** | | | | | |
| **2016年12月31日** | | | | | |
| **单位编码：** |  |  |  | | **会所04表** |
| **单位名称：** |  | | | | **单位：元** |
| 项 目 | | 行次 | 年初数 | 年末数 | |
| 一、事务所总人数 | | 1 |  |  | |
| 1、注册会计师人数 | | 2 |  |  | |
| 2、从业人员人数 | | 3 |  |  | |
| 其中：专职财会人员 | | 4 |  |  | |
| 二、合伙人（或）出资人人数 | | 5 |  |  | |
| 三、取得其他资格人数 | | 6 |  |  | |
| 1、注册税务师 | | 7 |  |  | |
| 2、注册评估师 | | 8 |  |  | |
| 3、工程造价师 | | 9 |  |  | |
| 4、土地估价师 | | 10 |  |  | |
| 5、律师 | | 11 |  |  | |
| 6、其他 | | 12 |  |  | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **表7：缴纳各税款情况表**  **2016年12月31日** | | | | | | |
| **单位编码：** | | |  | | | **会所05表** |
| **单位名称：** | | |  | | | **单位：元** |
| 行次 | 税种 | | 上年数 | 本年累计数 | 备注 |
| 1 | 营业税 | |  |  |  |
| 2 | 增值税 | |  |  |  |
| 3 | 城市建设维护税 | |  |  |  |
| 4 | 教育费附加 | |  |  |  |
| 5 | 地方教育费附加 | |  |  |  |
| 6 | 企业所得税 | |  |  |  |
| 7 | 个人所得税 | |  |  |  |
| 8 | 合伙人个人所得税 | |  |  |  |
| 9 | 从业人员个人所得税 | |  |  |  |
| 10 | 房产税 | |  |  |  |
| 11 | 土地税 | |  |  |  |
| 12 | 车船使用税 | |  |  |  |
| 13 | 印花税 | |  |  |  |
| 14 | 其他税 | |  |  |  |
| 15 | 合计 | |  |  |  |