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**INDUSTRY STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

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**Classification and codes of grain information. Classification
and codes of financial accounting
(English Translation)**

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Table of Contents

Foreword	
Introduction	
1 Scope	
2 Classification principles and methods	
3 Coding method and code structure	
3.1 Coding method	
3.2 Code Structure	
4 Coding principles	
5 Financial Accounting Classification and Code Table	

Foreword

In order to apply the needs of information processing and exchange in the food industry, promote the standardized management of food information and the construction of information systems.

standard.

This standard is based on GB/T.20001.3-2001 "Standard writing rules Part 3. Information classification coding", GB/T 7027-2002 the basic principles and methods of information classification and coding are combined with the current financial accounting business of China's grain enterprises to give classification codes.

This standard is proposed and managed by the National Grain Bureau.

This standard was drafted. Henan University of Technology, National Grain and Oil Information Center.

Introduction

The Ministry of Finance of the People's Republic of China promulgated the enterprise accounting system in different industries in 1993, which stipulates the classification of accounting objects.

The specific project number is the account number. The numbering of these accounting subjects is essentially the accounting involved when accounting personnel handle accounting matters.

Code of the subject. There are many problems in the enterprise accounting system in

different industries. For example, when a company manages different businesses across several industries, it needs to be mentioned.

For a number of sets of accounting statements, it is not conducive to the transmission and exchange of accounting information of enterprises in different industries. Thus, in 2001, the People's Republic of China the Ministry of Political Affairs promulgated the "Enterprise Accounting System", which is the national unified enterprise accounting system. The system revised the accounting number and added one.

The number of the accounting account. The ordinal number of the number is quite different from the past.

Before 2000, most grain storage enterprises in the country were based on the Accounting System for Commodity Circulation Enterprises issued by the Ministry of Finance and the enterprises themselves.

Business characteristics and management requirements, use or develop financial accounting software, because the accounting number used is not the same, resulting in National grain storage enterprises cannot be networked for accounting information exchange. In order to facilitate the exchange of accounting information among grain enterprises across the country, according to China Accounting subject number in the "Enterprise Accounting System" promulgated by the Ministry of Finance of the People's Republic in 2001, and China Grain Reserve Management Corporation the Interim Measures for the Accounting of China's Reserve Grain Management Corporation, which was enacted in 2001, formulated the financial accounting classification and code.

This standard has the following amendments to the accounting subject number in the "Enterprise Accounting System" promulgated by the Ministry of Finance of the People's Republic of China in 2001.

Modifications and additions. Added preface; a in the code table indicates new items combined with the characteristics of the food industry, not part of the code; code table in order to facilitate the distinction between the relevant projects, the "Enterprise Accounting System" promulgated by the Ministry of Finance has added a supplementary explanation and is listed in () Show, not as part of the code.

Food information classification and coding Financial accounting classification and code

1 Scope

This standard specifies the classification and code of the financial accounting business of national grain enterprises.

This standard applies to accounting, information processing and information exchange in the food industry.

2 Classification principles and methods

2.1

This standard is classified according to the basic attributes such as economic content reflected by the financial accounting of the national grain enterprise.

2.2

This standard uses the line classification method.

3.1 Coding method

3.1.1

This standard adopts a layered code, which is divided into three layers, which are named as accounting elements, first-level accounting subjects, and secondary accounting subjects.

3.1.2

This standard is expressed in six Arabic numerals. One on the first floor, three on the second floor, and two on the third floor.

3.1.3

For the code of the category name whose classification ends in a certain middle level, the information processing shall be supplemented with "0" to the total code length of the design, and the standard text is not Make up "0".

3.2 Code Structure

Divide the code into several levels corresponding to the classification level of the classification object, the code from left to right, the level of the representation is high to low, the code the left end is the highest level code, and the right end of the code is the lowest level code. Each level code uses a series of sequential codes.

The code structure is as follows.

The first layer ?? accounting elements xxx the second level ?? Level 1 accounting xx Code the third level ?? secondary accounting subjects

4 Coding principles

4.1

This standard is an open system. Its code table can add content and add layers at each level, leaving a sufficient position for new categories and new projects.

4.2

All codes only indicate the location and code of the project in this classification system, and do not indicate other meanings;

According to their fluidity, they are arranged from fast to slow.

4.3

The code generally does not use the number "0". However, in 2001, the Accounting Department of the "Enterprise Accounting System" promulgated by the Ministry of Finance of the People's Republic of China Except for the item number "x0".

4.4

In addition to the category indicating the specific project name, the standard generally adds "other" as the containment item, the code is "x9", "99" or "xx9".

However, in 2001, the accounting subject number in the "Enterprise Accounting System" promulgated by the Ministry of Finance of the People's Republic of China was "x9", "99" or "xx9".

Except for.

5 Financial Accounting Classification and Code Table

Financial accounting classification and code table, see Table 1.