

<<企业会计准则>>

图书基本信息

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内容概要

为了适应社会主义市场经济发展，规范企业固定资产及存货的会计核算和相关信息的披露，提高会计信息质量，我部制定了《企业会计准则——固定资产》和《企业会计准则——存货》。

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书籍目录

- 第一部分 企业会计准则——存货
- 第二部分 Accounting Standard for Business Enterprises:Inventories
- 第三部分 《企业会计准则——存货》指南
- 第四部分 《企业会计准则——存货》讲解
- 第五部分 存货准则国际比较

章节摘录

版权页：插图：8. An enterprise should reasonably determine the allocation method of production overheads according to the nature of those over-heads. Common methods used for such allocation are based on-wages of production labour; production labour hours; machine hours; cost or quantity of materials consumed; direct costs (the aggregate of raw materials, fuel, power consumed, wages and welfare costs of production labour); and the production volume of finished goods. 9. If more than one product is produced simultaneously in a production process (such as joint products, or where there is a main product and a by-product) and the costs of conversion of each product are not separately identifiable, the costs of conversion should be allocated between the products on a rational basis. Common methods for the allocation of costs of conversion of joint products include sales value method and physical quantity method. In allocating the costs of conversion to the main products and the by-products, the costs of conversion of the by-products are firstly determined. The difference between the total costs of conversion and the costs of conversion of the by-products are regarded as the costs of conversion of the main products. Other Costs 10. Other costs are those costs, other than costs of purchase and costs of conversion, incurred in bringing the inventories to their present location and condition, such as the costs of designing products for specific customers. 11. The following costs should be excluded from the cost of inventories and should be recognized as expenses in the period in which they are incurred: (a) Abnormal wastage of direct materials, direct labour, and production overheads; (b) Storage costs (excluding those costs that are necessary in the production process prior to a further production stage); (c) Transport, handling, insurance, packing and storage costs incurred in the acquisition of inventories by commodities distribution enterprises.

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