

主要统计指标解释

工业 指从事自然物质资源采掘和对工业品原料及农产品原料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、自来水、煤气的生产和供应等；(4) 对工业品的修理、翻新，如机器设备的修理、交通运输工具（如汽车）的修理等。

独立核算法人工业企业 指从事工业生产经营活动的单位。独立核算法人工业企业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，能够承担民事责任；②独立拥有和使用资产，承担负债，有权与其他单位签订合同；③独立核算盈亏，并能够编制资产负债表。

集体企业 指企业资产归集体所有，并按《中华人民共和国企业法人登记管理条例》规定登记注册的经济组织。是社会主义公有制经济的组成部分。包括城乡所有使用集体投资举办的企业，以及部分个人通过集资自愿放弃所有权并依据工商行政管理机关认定为集体所有制的企业。

国有控股 包括：(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。

股份制经济 是指以合作制为基础，由企业职工共同出资入股，吸收一定比例的社会资产投资组建，实行自主经营，自负盈亏，按劳分配与按股分红相结合的一种集体经济组织。

联营企业 是指两个及两个以上相同或不同所有制性质的企业法人或事业单位法人，按自愿、平等、互利的原则，共同投资组成的经济组织。包括国有联营、集体联营、国有与集体联营、其他联营等。

有限责任公司 是指根据《中华人民共和国公司登记

Explanatory Notes on Main Statistical Indicators

Industry refers to the material production sector which is engaged in excavation of natural material resources, processing and reprocessing of industrial and agricultural raw materials, including: (1) exploitation of natural resources, such as mining, solar salt, but not including hunting and fishing; (2) processing and reprocessing of farm and sideline products, such as grain and edible oil, silk reeling, spinning and weaving and leather making; (3) manufacture of industrial products, such as steel making, iron smelting, chemicals manufacturing, petroleum processing, machine building, timber processing; water and gas production and electricity generation and supply; (4) repairing of industrial products such as the repairing of machinery and means of transport (such as cars).

Industrial Corporate Enterprises with Independent Accounting System refer to enterprises engaging in industrial production and operation activities, which meet the following requirements: 1. They are established legally, having their own names, organizations, location, able to take civil liability; 2. They possess and use their assets independently, assume liabilities, and are entitled to sign contracts with other units; 3. They are financially independent, and can compile their own balance sheets.

Collective-owned Enterprises refer to economic organization registered in accordance with "Regulation of the People's Republic of China on the Registration and Administration of Enterprise Legal Persons", whose asset shall be collectively owned. It is part of the socialist public ownership economy. It includes urban and rural enterprises invested by collectives and some enterprises which were formerly owned privately but have been registered in industrial and commercial administration agency as collective units through raising fund from the public.

State-holding Enterprises include: (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.

Share-holding Enterprises refer to collective economic units based on the cooperative system, in which enterprise employees jointly contribute capital and invest, absorbing a certain proportion of social assets to establish the enterprise. It operates independently, takes responsibility for profits and losses, and combines labor remuneration with dividend distribution based on shares.

Joint-operation Enterprises refer to economic units that are established by joint investment by two or more corporate enterprises or institutions of the same or different types of ownership on voluntary, equal and mutual-beneficial basis. They include state-owned joint-operation enterprises, collective joint-operation enterprises, state-collective joint-operation enterprises, others.

Share-holding Liability Corporations refers to economic units

管理条例》规定登记注册，由两个以上，五十个以下的股东共同出资，每个股东以其所认缴的出资额对公司承担有限责任，公司以其全部资产对其债务承担责任的经济组织。包括国有独资公司以及其他有限责任公司。

股份有限公司 是指根据《中华人民共和国公司登记管理条例》规定登记注册，其全部注册资本由等额股份构成并通过发行股票筹集资本，股东以其认购的股份对公司承担有限责任，公司以其全部资产对其债务承担责任的经济组织。

私营企业 是指由自然人投资或控股，以雇佣劳动为基础的营利性经济组织。包括按照《公司法》《合伙企业法》《私营企业暂行条例》以及《个人独资企业法》规定登记注册的私营独资企业、私营合伙企业、私营有限责任公司、私营股份有限公司和个人独资企业。

轻工业 指主要提供生活消费品和制作手工工具的工业。按其所使用的原料不同，可分为两大类：（1）以农产品为原料的轻工业，是指直接或间接以农产品为基本原料的轻工业。主要包括食品制造、饮料制造、烟草加工、纺织、缝纫、皮革和毛皮制作、造纸以及印刷等工业；（2）以非农产品为原料的轻工业，是指以工业品为原料的轻工业。主要包括文教体育用品、化学药品制造、合成纤维制造、日用化学制品、日用玻璃制品、日用金属制品、手工工具制造、医疗器械制造、文化和办公用机械制造等工业。

重工业 指为国民经济各部门提供物质技术基础的主要生产资料的工业。按其生产性质和产品用途，可以分为下列三类：（1）采掘（伐）工业，是指对自然资源的开采，包括石油开采、煤炭开采、金属矿开采、非金属矿开采和木材采伐等工业；（2）原材料工业，指向国民经济各部门提供基本材料、动力和燃料的工业。包括金属冶炼及加工、炼焦及焦炭化学、化工原料、水泥、人造板以及电力、石油和煤炭加工等工业；（3）加工工业，是指对工业原材料进行再加工制造的工业。包括装备国民经济各部门的机械设备制造工业、金属结构、水泥制品等工业，以及为农业提供的生产资料如化肥、农药等工业。

根据上述划分原则，修理业中以重工业产品为修理作业对象的划为重工业，反之划为轻工业。

registered in accordance with the “Regulation of the People's Republic of China on the Registration of Corporation Enterprises”, whose assets are collected by more than two but less than 50 investors. Each investor bears limited liability to the corporation depending on the holding of shares, and the corporation bears liability to its debt to the maximum of its total assets. They include state-owned enterprises and other share-holding liability corporations.

Share-holding Corporations Ltd. refers to economic units registered in accordance with the “Regulation of the People's Republic of China on the Management of Registration of Corporation Enterprises”, with total registered capital divided into equal shares and raised through issuing stocks. Each investor bears limited liability to the corporation depending on the holding of shares, and the corporation bears to its debt to the maximum of its total assets.

Private Enterprises refer to economic units invested or controlled (by holding the majority of the shares) by natural persons who hire labors for profit-making activities. Included in this category are private limited liability corporations, private share-holding corporations Ltd., private partnership and private sole investment enterprises registered in accordance with the “Corporation Law, Partnership Enterprise Law, Tentative Regulation on Private Enterprises and Individual Proprietorship Enterprise Law”.

Light Industry refers to the industry that produces consumer goods and hand tools. It consists of two categories, depending on the materials used: (1) Industries using farm products as raw materials. These are branches of light industry which directly or indirectly use farm products as basic raw materials, including the manufacture of food and beverages, tobacco processing, textile, clothing, fur and leather manufacturing, paper making, printing, etc. (2) Industries using non farm products as raw materials. These are branches of light industry which use manufactured goods as raw materials, including the manufacture of cultural, educational articles and sports goods, chemicals, synthetic fiber, chemical products for daily use, glass products for daily use, metal products for daily use, hand tools, medical apparatus and instruments, and the manufacture of cultural and clerical machinery.

Heavy Industry refers to the industry that produces capital goods, and provides various sectors of the national economy with necessary material and technical basis. It consists of the following three branches according to the purpose of production or the use of products: (1) Mining, quarrying and logging industry refers to the industry that extracts natural resources, including extraction of petroleum, coal, metal and non metal ores and logging. (2) Raw material industry refers to the industry that provides various sectors of the national economy with raw materials, fuels and power. It includes smelting and processing of metals, coking and coke chemistry, chemical materials and building materials such as cement, plywood, and power, petroleum refining and coal processing. (3) Manufacturing industry refers to the industry that processes raw materials. It includes machine manufacturing industry which equips sectors of the national economy, industries of metal structure and cement products, industries producing means of agricultural production, such as chemical fertilizers and pesticides.

According to the above principle of classification, the repairing trades that are engaged primarily in repairing products of heavy industry are classified into heavy industry while these engaged in repairing products of light industry are

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。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。

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。

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。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 指企业因销售商品、提供劳务等经营活动所形成的债权，包括应向客户收取的货款、增值税款和为客户代垫的运杂费等。

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。

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。

营业收入 指企业经营主要业务和其他业务所确认的收入总额。营业收入包括“主营业务收入”和“其他业务收入”。

营业成本 指企业经营主要业务和其他业务所发生的成本总额。包括企业（单位）在报告期内从事销售商品、提供劳务等日常活动发生的各种耗费。包括“主营业务成本”和“其他业务成本”。

销售费用 指企业在销售商品和材料、提供劳务的过程中发生的各种费用，包括保险费、包装费、展览费和广告费、商品维修费、预计产品质量保证损失、运输费、装卸费以及为销售本企业商品而专设的销售机构（含销售网点、售后服务网点等）的职工薪酬、业务费、折旧费等经营费用。

classified into light industry.

Total Assets refer to all resources that are owned or controlled by enterprises through previous trades or transactions with the expectation of making economic profits. 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.

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.

Total Liabilities refer to payable liabilities of enterprises that accumulated from previous trades or transactions with expectation of economic profits leaking out. 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 formed by business activities such as selling goods, providing labor, which includes payment for goods that should be charged to the customer, value-added tax and advance freight for the clients.

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 include raw materials, goods in the production process, semi-finished products, finished products, goods and materials in flow.

Finished Goods refers to the products that the enterprises have completed all of the production process and accepted and put in storage, and can be sent to the ordering units in accordance with the contract stipulations, or can be on sale.

Business Revenue refers to the total revenue recognized by the enterprise from the operation of its main business and other businesses. It includes "revenue from principal business" and "revenue from other business".

Business Cost refers to the total cost occurred from the principal business of the enterprise. It includes various expenditures incurred by enterprises (units) in their daily activities of selling goods and providing labor services during the reporting period. It includes "cost of principal business" and "cost of other business".

Selling Expenses refers to the cost during the sale of goods and materials, providing labor services, including insurance, packing, exhibition fees and advertising fees, merchandise maintenance costs, expected product quality guarantee loss, transportation fees, handling fees, and operating expenses for the sales of the company's products such as employee compensation, business expenses, depreciation costs for dedicated sales offices (including sales outlets,

管理费用 指企业为组织和管理企业生产经营所发生的费用，包括企业在筹建期间内发生的开办费、董事会和行政管理部门在企业经营管理中发生的，或者应当由企业统一负担的公司经费等。

财务费用 指企业为筹集生产经营所需资金等而发生的筹资费用，包括企业生产经营期间发生的利息支出（减利息收入）、汇兑损失（减汇兑收益）以及相关的手续费等。

利润总额 指企业在一定会计期间的经营成果，是生产经营过程中各种收入扣除各种耗费后的盈余，反映企业在报告期内实现的盈亏总额。来源于会计“利润表”中“利润总额”项目的本年累计数。

after-sales service outlets, etc.).

Management Expenses refers to the costs incurred by an enterprise for organizing and managing its production and operations. This includes start-up costs incurred during the establishment period, expenses incurred by the board of directors and administrative departments in the management of the enterprise, and corporate expenses that should be borne collectively by the enterprise.

Financial Expenses refers to cost of raising fund for enterprises to raise funds for production and operation, including interest payments (a reduction in interest income), exchange loss (less exchange gains) and related fees during the period of production.

Total Profits refers to the operation results in a certain accounting period, and it is the balance of various incomes minus various spending in the course of operation, reflecting the total profits and losses of enterprises in reference period. Data are obtained from the amount of total profits in the profit statement of the accounting record of enterprise.