附件1：

**会计师事务所财务报表**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **表1：资产负债表** | | | | | | | | | | | | | | | | | | | |
| **2018年12月31日** | | | | | | | | | | | | | | | | | | | |
| **单位编码：** | |  | | | |  | | | |  | | | |  | | **会所01表** | | | |
| **单位名称：** | | **单位：元** | | | | | | | | | | | | | | | | | |
| **资产** | | **行次** | **期末 余额** | | | | | **年初 余额** | | | | **负债和所有者权益 （或股东权益）** | | | **行次** | | **期末 余额** | | **年初 余额** |
| **栏次** | |  | 1 | | | | | 2 | | | |  | | |  | | 3 | | 4 |
| **流动资产：** | | 1 |  | | | | |  | | | | **流动负债：** | | | 1 | |  | |  |
| 货币资金 | | 2 |  | | | | |  | | | | 短期借款 | | | 2 | |  | |  |
| 以公允价值计量且其变动  计入当期损益的金融资产 | | 3 |  | | | | |  | | | | 以公允价值计量且其变动  计入当期损益的金融负债 | | | 3 | |  | |  |
| 衍生金融资产 | | 4 |  | | | | |  | | | | 衍生金融负债 | | | 4 | |  | |  |
| 应收票据及应收账款 | | 5 |  | | | | |  | | | | 应付票据及应付账款 | | | 5 | |  | |  |
| 预付款项 | | 6 |  | | | | |  | | | | 预收款项 | | | 6 | |  | |  |
| 其他应收款 | | 7 |  | | | | |  | | | | 应付职工薪酬 | | | 7 | |  | |  |
| 存货 | | 8 |  | | | | |  | | | | 应交税费 | | | 8 | |  | |  |
| 持有待售资产 | | 9 |  | | | | |  | | | | 其他应付款 | | | 9 | |  | |  |
| 一年内到期的非流动资产 | | 10 |  | | | | |  | | | | 持有待售负债 | | | 10 | |  | |  |
| 其他流动资产 | | 11 |  | | | | |  | | | | 一年内到期的非流动负债 | | | 11 | |  | |  |
| **流动资产合计** | | 12 |  | | | | |  | | | | 其他流动负债 | | | 12 | |  | |  |
| **非流动资产：** | | 13 |  | | | | |  | | | | **流动负债合计** | | | 13 | |  | |  |
| 可供出售金融资产 | | 14 |  | | | | |  | | | | **非流动负债：** | | | 14 | |  | |  |
| 持有至到期投资 | | 15 |  | | | | |  | | | | 长期借款 | | | 15 | |  | |  |
| 长期应收款 | | 16 |  | | | | |  | | | | 应付债券 | | | 16 | |  | |  |
| 长期股权投资 | | 17 |  | | | | |  | | | | 其中：优先股 | | | 17 | |  | |  |
| 投资性房地产 | | 18 |  | | | | |  | | | | 永续债 | | | 18 | |  | |  |
| 固定资产 | | 19 |  | | | | |  | | | | 长期应付款 | | | 19 | |  | |  |
| 在建工程 | | 20 |  | | | | |  | | | | 预计负债 | | | 20 | |  | |  |
| 生产性生物资产 | | 21 |  | | | | |  | | | | 递延收益 | | | 21 | |  | |  |
| 油气资产 | | 22 |  | | | | |  | | | | 递延所得税负债 | | | 22 | |  | |  |
| 无形资产 | | 23 |  | | | | |  | | | | 其他非流动负债 | | | 23 | |  | |  |
| 开发支出 | | 24 |  | | | | |  | | | | **非流动负债合计** | | | 24 | |  | |  |
| 商誉 | | 25 |  | | | | |  | | | | **负债合计** | | | 25 | |  | |  |
| 长期待摊费用 | | 26 |  | | | | |  | | | | **所有者权益（或股东权益)：** | | | 26 | |  | |  |
| 递延所得税资产 | | 27 |  | | | | |  | | | | 实收资本（或股本） | | | 27 | |  | |  |
| 其他非流动资产 | | 28 |  | | | | |  | | | | 其他权益工具 | | | 28 | |  | |  |
| **非流动资产合计** | | 29 |  | | | | |  | | | | 其中：优先股 | | | 29 | |  | |  |
|  | | 30 |  | | | | |  | | | | 永续债 | | | 30 | |  | |  |
|  | | 31 |  | | | | |  | | | | 资本公积 | | | 31 | |  | |  |
|  | | 32 |  | | | | |  | | | | 减：库存股 | | | 32 | |  | |  |
|  | | 33 |  | | | | |  | | | | 其他综合收益 | | | 33 | |  | |  |
|  | | 34 |  | | | | |  | | | | 盈余公积 | | | 34 | |  | |  |
|  | | 35 |  | | | | |  | | | | 未分配利润 | | | 35 | |  | |  |
|  | | 36 |  | | | | |  | | | | **所有者权益(或股东权益）合计** | | | 36 | |  | |  |
| **资产总计** | | 37 |  | | | | |  | | | | **负债和所有者权益(或股东权益)总计** | | | 37 | |  | |  |
| **表2：利润表** | | | | | | | | | | | | | | | | |
| **2018年度** | | | | | | | | | | | | | | | | |
| **单位编码：** | | |  |  | | | |  | | | | **会所02表** | | | | |
| **单位名称：** | | |  | | | | | | | | | **单位：元** | | | | |
| **项目** | | | | | | **行次** | | | | **本期金额** | | **上期金额** | | | | |
| **栏次** | | | | | |  | | | | 1 | | 2 | | | | |
| **一、营业收入** | | | | | | 1 | | | |  | |  | | | | |
| 减：营业成本 | | | | | | 2 | | | |  | |  | | | | |
| 税金及附加 | | | | | | 3 | | | |  | |  | | | | |
| 销售费用 | | | | | | 4 | | | |  | |  | | | | |
| 管理费用 | | | | | | 5 | | | |  | |  | | | | |
| 研发费用 | | | | | | 6 | | | |  | |  | | | | |
| 财务费用 | | | | | | 7 | | | |  | |  | | | | |
| 其中：利息费用 | | | | | | 8 | | | |  | |  | | | | |
| 利息收入 | | | | | | 9 | | | |  | |  | | | | |
| 资产减值损失 | | | | | | 10 | | | |  | |  | | | | |
| 加：其他收益 | | | | | | 11 | | | |  | |  | | | | |
| 投资收益（损失以“”号填列） | | | | | | 12 | | | |  | |  | | | | |
| 其中：对联营企业和合营企业的投资收益 | | | | | | 13 | | | |  | |  | | | | |
| 公允价值变动收益（损失以“-”号填列） | | | | | | 14 | | | |  | |  | | | | |
| 资产处置收益（损失以“-”号填列） | | | | | | 15 | | | |  | |  | | | | |
| **二、营业利润**（亏损以“-”号填列） | | | | | | 16 | | | |  | |  | | | | |
| 加：营业外收入 | | | | | | 17 | | | |  | |  | | | | |
| 减：营业外支出 | | | | | | 18 | | | |  | |  | | | | |
| **三、利润总额**（亏损总额以“-”号填列） | | | | | | 19 | | | |  | |  | | | | |
| 减：所得税费用 | | | | | | 20 | | | |  | |  | | | | |
| **四、净利润**（净亏损以“-”号填列） | | | | | | 21 | | | |  | |  | | | | |
| (一）持续经营净利润（净亏损以“-”号填列） | | | | | | 22 | | | |  | |  | | | | |
| (二）终止经营净利润（净亏损以“-”号填列） | | | | | | 23 | | | |  | |  | | | | |
| **五、其他综合收益的税后净额** | | | | | | 24 | | | |  | |  | | | | |
| (一）不能重分类进损益的其他综合收益 | | | | | | 25 | | | |  | |  | | | | |
| 1.重新计量设定受益计划变动额 | | | | | | 26 | | | |  | |  | | | | |
| 2.权益法下不能转损益的其他综合收益 | | | | | | 27 | | | |  | |  | | | | |
| (二）将重分类进损益的其他综合收益 | | | | | | 28 | | | |  | |  | | | | |
| 1.权益法下可转损益的其他综合收益 | | | | | | 29 | | | |  | |  | | | | |
| 2.可供出售金融资产公允价值变动损益 | | | | | | 30 | | | |  | |  | | | | |
| 3.持有至到期投资重分类为可供出售金融资产损益 | | | | | | 31 | | | |  | |  | | | | |
| 4.现金流量套期损益的有效部分 | | | | | | 32 | | | |  | |  | | | | |
| 5.外币财务报表折算差额 | | | | | | 33 | | | |  | |  | | | | |
| **六、综合收益总额** | | | | | | 34 | | | |  | |  | | | | |
| **七、每股收益：** | | | | | | 35 | | | |  | |  | | | | |
| (一）基本每股收益 | | | | | | 36 | | | |  | |  | | | | |
| (二）稀释每股收益 | | | | | | 37 | | | |  | |  | | | | |

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| **表3：业务收入表** | | | | |
| **2018年度** | | | | |
| **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** | **备注** |
| **栏次** |  | 1 | 2 | 3 |
| **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 |  |  |  |
| （二）专项审计 | 5 |  |  |  |
| （三）内部控制审计 | 6 |  |  |  |
| （四）验资收入 | 7 |  |  |  |
| （五）资产评估 | 8 |  |  |  |
| （六）涉税鉴证 | 9 |  |  |  |
| （七）工程预决算审核 | 10 |  |  |  |
| （八）其他鉴证业务 | 11 |  |  |  |
| （九）会计服务 | 12 |  |  |  |
| （十）税务服务 | 13 |  |  |  |
| （十一）咨询服务 | 14 |  |  |  |
| （十二）其他 | 15 |  |  |  |
| **二、其他业务收入** | 16 |  |  |  |
| **业务收入合计** | 17 |  |  |  |
| **补充材料：** | | | | |
| **项目** | **行次** | **上年数** | **本年累计数** | **备注** |
| **一、12月份增值税纳税申报表中的年度收入** | 18 |  |  |  |
| **减：理财收益** | 19 |  |  |  |
| **代扣代缴手续费收入** | 20 |  |  |  |
| **固定资产处置收入** | 21 |  |  |  |
| **二、经其他事务所审计的财务报告业务收入** | 22 |  |  |  |
| **三、统一经营的其他专业机构业务收入** | 23 |  |  |  |
| **四、国际业务收入** | 24 |  |  |  |
| 1.境外分支机构收入 | 25 |  |  |  |
| 2.为内地企业提供境外上市、融资或其他审计服务取得的收入 | 26 |  |  |  |
| 3.来源于境外客户的其他收入 | 27 |  |  |  |

注：表中上年度数据取自2017年报备数据。

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| **表4：主营业务成本表** | | | |
| **2018年度** | | | |
| **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** |
| **栏次** |  | 1 | 2 |
| 工资薪酬支出 | 1 |  |  |
| 其中：合伙人（股东）工资薪酬 | 2 |  |  |
| 其他人员工资薪酬支出 | 3 |  |  |
| 职工福利费 | 4 |  |  |
| 社会保险费 | 5 |  |  |
| 办公费 | 6 |  |  |
| 差旅费 | 7 |  |  |
| 劳务费 | 8 |  |  |
| 邮电费 | 9 |  |  |
| 租赁费 | 10 |  |  |
| 其中：办公场所租赁支出 | 11 |  |  |
| 交通工具、办公设备租赁支出 | 12 |  |  |
| 其他 | 13 |  |  |
| 职业责任保险费 | 14 |  |  |
| 职业风险基金 | 15 |  |  |
| 物料用品消耗 | 16 |  |  |
| 折旧费 | 17 |  |  |
| 低值易耗品摊销 | 18 |  |  |
| 工作底稿印刷费 | 19 |  |  |
| 会议费 | 20 |  |  |
| 咨询费 | 21 |  |  |
| 业务招待费 | 22 |  |  |
| 其他费用 | 23 |  |  |
| **合 计** | 24 |  |  |

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| **表5：管理费用表** | | | |
| **2018年度** | | | |
| **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** |
| **栏次** |  | 1 | 2 |
| 工资薪酬支出 | 1 |  |  |
| 其中：合伙人（股东）工资薪酬 | 2 |  |  |
| 其他人员工资薪酬支出 | 3 |  |  |
| 职工福利费 | 4 |  |  |
| 社会保险费 | 5 |  |  |
| 办公费 | 6 |  |  |
| 差旅费 | 7 |  |  |
| 劳务费 | 8 |  |  |
| 邮电费 | 9 |  |  |
| 水电费 | 10 |  |  |
| 修理费 | 11 |  |  |
| 租赁费 | 12 |  |  |
| 其中：办公场所租赁支出 | 13 |  |  |
| 交通工具、办公设备租赁支出 | 14 |  |  |
| 其他 | 15 |  |  |
| 人才培养支出 | 16 |  |  |
| 其中：境内培训支出 | 17 |  |  |
| 境外培训支出 | 18 |  |  |
| 信息化支出 | 19 |  |  |
| 其中：审计软件开发费 | 20 |  |  |
| 管理信息系统开发费 | 21 |  |  |
| 其他 | 22 |  |  |
| 职业责任保险费 | 23 |  |  |
| 职业风险基金 | 24 |  |  |
| 物料用品消耗 | 25 |  |  |
| 折旧费 | 26 |  |  |
| 低值易耗品摊销 | 27 |  |  |
| 工会经费 | 28 |  |  |
| 会议费 | 29 |  |  |
| 聘请中介机构费 | 30 |  |  |
| 咨询费 | 31 |  |  |
| 诉讼费 | 32 |  |  |
| 行业会费 | 33 |  |  |
| 业务招待费 | 34 |  |  |
| 上缴管理费 | 35 |  |  |
| 其中：上缴国内管理总部管理费或服务费等 | 36 |  |  |
| 上交国际会计网络年费 | 37 |  |  |
| 存货盘亏或盘盈 | 38 |  |  |
| 计提坏账准备 | 39 |  |  |
| 计提的存货跌价准备 | 40 |  |  |
| 其他费用 | 41 |  |  |
| **合 计** | 42 |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **表6：事务所基础信息表** | | | | | | | | | | | | |
| **2018年度** | | | | | | | | | | | | |
| **单位编码：** | | |  | | **会所03表** | | | | | | | |
| **单位名称：** | | |  | | **单位：个** | | | | | | | |
| 单位名称 | | |  | | | | | | | | | |
| 单位负责人 | | |  | | | | | | | | | |
| 财务负责人 | | |  | | | | | | | | | |
| 填表人 | | |  | | | | | | | | | |
| 电话号码 | | |  | | | | | | | | | |
| 单位地址 | | |  | | | | | | | | | |
| 邮政编码 | | |  | | | | | | | | | |
| 传真号码 | | |  | | | | | | | | | |
| 单位执行会计制度 | | | 1.企业会计准则 2.小企业会计准则 | | | | | | | | | |
| 新报因素 | | | 1.连续上报 2.上年应报未报 3.新增单位 | | | | | | | | | |
| 项目 | | | 行次 | | | 上年情况 | | 本年12月31日情况 | | | | |
| 栏次 | | |  | | | 1 | | 2 | | | | |
| **一、从业人员总人数** | | | 1 | | |  | |  | | | | |
| 1. 注册会计师人数 | | | 2 | | |  | |  | | | | |
| 2．其他人员人数 | | | 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．税务师 | | | 7 | | |  | |  | | | | |
| 2．评估师 | | | 8 | | |  | |  | | | | |
| 其中：资产评估师 | | | 9 | | |  | |  | | | | |
| 房地产估价师 | | | 10 | | |  | |  | | | | |
| 土地估价师 | | | 11 | | |  | |  | | | | |
| 其他评估师 | | | 12 | | |  | |  | | | | |
| 3．工程造价师 | | | 13 | | |  | |  | | | | |
| 4．律师 | | | 14 | | |  | |  | | | | |
| 5．其他 | | | 15 | | |  | |  | | | | |
| **四、国际网络名称**（如有） | | | 16 | | |  | |  | | | | |
| **五、在港澳台及境外设立的分支机构**（如有，单位：个） | | | 17 | | |  | |  | | | | |
| **六、客户数量**（单位：个） | | | 18 | | |  | |  | | | | |
| 1.财务报表审计户数 | | | 19 | | |  | |  | | | | |
| 2.专项审计户数 | | | 20 | | |  | |  | | | | |
| 3.内部控制审计户数 | | | 21 | | |  | |  | | | | |
| 4.验资户数 | | | 22 | | |  | |  | | | | |
| 5.资产评估户数 | | | 23 | | |  | |  | | | | |
| 6.涉税鉴证户数 | | | 24 | | |  | |  | | | | |
| 7.工程预决算审核户数 | | | 25 | | |  | |  | | | | |
| 8.其他鉴证业务户数 | | | 26 | | |  | |  | | | | |
| 9.会计服务户数 | | | 27 | | |  | |  | | | | |
| 10.税务服务户数 | | | 28 | | |  | |  | | | | |
| 11.咨询服务户数 | | | 29 | | |  | |  | | | | |
| 12.其他业务户数 | | | 30 | | |  | |  | | | | |
| **表7：2018年缴纳各税款情况表** | | | | | | | | | | |
| **单位编码：** | | | | | | | | | **会所04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** | |  | | |  | |  | |

注：表中上年度数据取自2017年报备数据。

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **表8：事务所主要指标变动情况表** | | | | | | |
| **2018年度** | | | | | | |
| **单位编码：** | | | | | | **会所05表** |
| **单位名称：** |  | | | | | |
| **指标** | **行次** | **本年度** | **上年度** | **比上年 增减** | **增减％** | **原因** |
| **（增减%超过30%时填写）** |
| **栏次** |  | 1 | 2 | 3 | 4 | 5 |
| 一、年度收支情况（单位：元） | 1 |  |  |  |  |  |
| 1.本年业务收入 | 2 |  |  |  |  |  |
| 主营业务收入 | 3 |  |  |  |  |  |
| 其他业务收入 | 4 |  |  |  |  |  |
| 国际业务收入 | 5 |  |  |  |  |  |
| 2.本年支出 | 6 |  |  |  |  |  |
| 工资薪酬支出 | 7 |  |  |  |  |  |
| 社会保险费 | 8 |  |  |  |  |  |
| 职业责任保险费 | 9 |  |  |  |  |  |
| 职业风险基金 | 10 |  |  |  |  |  |
| 办公费 | 11 |  |  |  |  |  |
| 差旅费 | 12 |  |  |  |  |  |
| 咨询费 | 13 |  |  |  |  |  |
| 人才培养支出 | 14 |  |  |  |  |  |
| 信息化支出 | 15 |  |  |  |  |  |
| 其他费用 | 16 |  |  |  |  |  |
| 3.税金支出 | 17 |  |  |  |  |  |
| 增值税 | 18 |  |  |  |  |  |
| 个人所得税 | 19 |  |  |  |  |  |
| 二、年末资产负债情况（单位：元） | 20 |  |  |  |  |  |
| 1.资产总计 | 21 |  |  |  |  |  |
| 其中：固定资产价值 | 22 |  |  |  |  |  |
| 2.负债总计 | 23 |  |  |  |  |  |
| 3.所有者权益（或股东权益）总计 | 24 |  |  |  |  |  |
| 三、年末基础信息情况（单位：个、人） | 25 |  |  |  |  |  |
| 1.从业人员总人数 | 26 |  |  |  |  |  |
| 注册会计师人数 | 27 |  |  |  |  |  |
| 2.合伙人（或）出资人人数 | 28 |  |  |  |  |  |
| 3.客户数量 | 29 |  |  |  |  |  |

注：1.表中8行、9行、26行和27行上年度数据取自2018年填列数，其余指标上年度数据取自2017年报备数据；2.当栏次4≥30%时，应在栏次5填写原因。