

GUIDE TO **BALANCE SHEET** & **INCOME STATEMENT** for **BEGINNERS**

初级资产负债表和收入表学习指南

"I read financial statements many times! However, I still can't understand them."
“我读了很多次！但是，我还是看不懂。”

"Balance Sheet drives me crazy!"
“资产负债表，你让我好烦恼！”

LOOK HERE! 看这里!

This is your chance to understand the basics of
Balance Sheet & Income Statement
with simple explanations!
这会是您简单了解资产负债表
以及收入报表的机会哦!





BALANCE SHEET gives the interested parties an idea of the Company's **financial position**. In simple words, it shows what a company owns (**ASSETS**), owes (**LIABILITIES**) and how much the shareholders have invested (**SHAREHOLDER'S EQUITY**).

资产负债表 使您了解公司的**财务状况**。简单地说，它展示了一间公司拥有**什么（资产）**，欠**什么（负债）**以及股东**投资了多少钱（股东权益）**。



Assets
资产

Cash, Inventory, Property
现钱, 存货, 房产



Liabilities
债务

Rent, Loans, Wages
租金, 欠债, 薪水



Shareholder's Equity
股东权益

Share Capital, Retained Earnings
股本, 保留盈余



Example

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

ASSETS 资产		LIABILITIES 负债	
<i>Current Assets</i>	<i>流动资产</i>	<i>Current Liabilities</i>	<i>流动负债</i>
Cash at Bank	17,843	Accounts Payable	5,000
Inventory	2,000	Accrued Expenses	200
Accounts Receivable	2,000	Amount owing to Directors	500
Deposits and Prepaid Expenses	<u>100</u>		<u>5,700</u>
	<u>21,943</u>		
<i>Non-Current Assets</i>	<i>非流动资产</i>	<i>Non-Current Liabilities</i>	<i>非流动负债</i>
Property, Plant and Equipment	<u>500</u>	Long-Term Loan	<u>10,000</u>
	<u>500</u>		<u>10,000</u>
		Total Liabilities	<u>15,700</u>
		SHAREHOLDER'S EQUITY 股东权益	
		Share Capital	5,000
		Retained Earnings	1,743
			<u>6,743</u>
Total Assets	<u>22,443</u>	Total Liabilities + Equity	<u>22,443</u>





The **INCOME STATEMENT** reports the results of **financial performance** for a specific time period, such as monthly, half yearly or yearly. It primarily focuses on the Company's **revenues** and **expenses** during a particular period.

收入报表 会在某一特定时期，例如一个月，半年或是一年呈现贵公司的**财务业绩**。他主要关注公司在特定时期的**收入**以及**费用**。

Income Statement will communicate the **profitability** of the Company to users.

收入报表会向大众传达贵公司的**盈利能力**。



$$\text{Net Income /Loss} = (\text{Total Revenue} + \text{Gains}) - (\text{Total Expenses} + \text{Losses})$$

净收益/净亏损 = 收入+收益 - 费用+损失

INCOME STATEMENT



Revenue 收入	\$\$\$
The money a firm actually receives during a particular period.	
贵公司在特定时期实际收到的资金。	



Gains 收益	\$\$\$
This is an increase in the value of an asset, or PPE.	
资产或是PPE价值的增长。	



Expenses 费用	\$\$\$
The costs that the firm incurs to generate revenue.	
Example: Wages, Rent, Utilities	
贵公司因产生收入而照成的成本。 例如，薪水，租金，水电费	



Losses 损失	\$\$\$
The expenses relate to loss-making sale of long-term assets, other unusual costs or loss caused by lawsuits.	
一切费用有关买卖长期资产而照成的亏损，非正常费用或是因诉讼而照成的损失。	



Example

**INCOME STATEMENT
AS AT 31 DECEMBER 2020**

Revenue	收入		6,000
Cost of Good Sold:	产品销售成本		
Opening Stock	期初存货	-	
Purchases	进货	5,000	
Closing Stock	期末存货	<u>(2,000)</u>	3,000
Gross Profit	毛利/总利润		3,000
Operating Expenses:	经营费用		
Audit Fee	审计费	200	
Depreciation of Fixed Assets	折旧	300	
Salaries and Allowances	薪水	<u>200</u>	700
Other Operating Expenses:	其他经营费用		
Penalty	罚款	<u>200</u>	200
Profit before Taxation	税前利润		2,100
Taxation	税款		(357)
Profit after Taxation	税后利润		<u><u>1,743</u></u>



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