

Difference analysis of the accounting for accounting income and taxable income

Abstract: One of the important the foundation of concepts that income is most critical accounting and tax. Clear income concept played a very important role not only the theory of accounting and tax but also guides the work of accounting and tax. They are two different concepts about accounting income and taxable income. Accounting income and taxable income are different degree of difference that they followed the principle of different systems, belonged to different areas, serviced in different objects, and based on different purposes are due to the revenue recognition time and amount of different. It is important practical significance that correctly defining and handling accounting income and taxable income for the right organizational accounting and pay taxes according to law. In order to the right organizational financial accounting and pay taxes according to law that we should have defined and handled correctly accounting income and taxable income. In 2006 years, According to our country promulgated the new ASBE(Accounting Standards for Business Enterprises) and Tax law, this article from the accounting income and taxable income recognition and measurement, this paper analyzes the differences and put forward some concrete measures.

Keywords: accounting income taxable income difference and coordination