项目三 建 账

任务一 账簿启用登记表



表3.1账簿使用登记表

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| 单位名称 | | 安徽新科电子有限责任公司 | | | | | | | | | | | |  | | | |
| 本账簿 | 名称 | 库存现金日记账 | | | | | | | | | | | |
| 册次 | 第3册 | | | | | | | | | | | |
| 页数 | 第1号至第100号共计100页 | | | | | | | | | | | |
| 使用起讫日期 | 自 年 月 日至 年 月 日 | | | | | | | | | | | |
| 单位  负责人 | 姓名 | | 盖章 | 主办会计 | | 姓名 | | | | 盖章 | 记账 | | 姓名 | | | | 盖章 |
| 赵国庆 | |  | 丁强 | | | |  | 李红艳 | | | |  |
| 交接记录 | 经管人员 | | | | 接管 | | | | | | | 交出 | | | | | |
| 职别 | | 姓名 | | 年 | | 月 | 日 | 盖章 | | | 年 | | 月 | 日 | 盖章 | |
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| 备注 |  | | | | | | | | | | | | | | | | |



基础会计实训

任务二 初始建账

实训要求

根据上述资料完成日记账、分类账的初始建账。

表3.7 库存现金日记账

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| 20\*4年 | | 凭证号数 | 对方科目 | 摘要 | √ | 收入（借方）金额 | | | | | | | | | | 付出（贷方）金额 | | | | | | | | | | 结余金额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 3 | 1 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.8 银行存款日记账

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| 20\*4年 | | 凭证号数 | 对方科目 | 摘要 | √ | 收入(借方)金额 | | | | | | | | | | 付出(贷方)金额 | | | | | | | | | | 结余金额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
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项目三建账

表3.9 库存现金总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  |  | 3 | 1 | 0 | 0 | 0 | 0 |
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表3.10 银行存款总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
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项目三建账

表3.11 应收票据总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  | 1 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.12 应收账款总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.13 坏账准备总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  |  |  | 4 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.14 在途物资总分类账

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  |  | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.15 原材料总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  | 1 | 6 | 3 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.16 库存商品总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  | 1 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
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项目三建账

表3.17 周转材料总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 5 | 0 | 4 | 0 | 0 | 0 | 0 |
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表3.18 固定资产总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  | 4 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
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项目三建账

表3.19 累计折旧总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.20 长期待摊费用总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  |  |  | 5 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.21 短期借款总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  | 1 | 3 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.22 应付票据总分类账

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  | 6 | 6 | 4 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.23 应付账款总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  | 2 | 5 | 6 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.24 应付职工薪酬总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  |  | 8 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.25 应交税费总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 6 | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.26 应付利息总分类账

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  |  | 4 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.27 实收资本总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  | 3 | 5 | 2 | 7 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.28 资本公积总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.29 盈余公积总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.30 本年利润总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  | 9 | 2 | 7 | 6 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账

表3.31 利润分配总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
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表3.32 主营业务收入总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
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项目三建账

表3.33 主营业务成本总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.34 税金及附加总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.35 其他业务收入总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.36 其他业务成本总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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项目三建账

表3.37 销售费用总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.38 管理费用总分类账

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项目三建账

表3.39 财务费用总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.40 营业外收入总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.41营业外支出总分类账

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.42 所得税费用总分类账

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.43 应收票据明细账

二级科目:新源公司

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 4 | 5 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.44 应收票据明细账

二级科目:华联商厦

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  | 1 | 1 | 5 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.45 应收票据明细账

二级科目:惠民商店

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.46 应收账款明细账

二级科目:华联商厦

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 1 | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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基础会计

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表3.47 应收账款明细账

二级科目:泰兴商店

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  |  | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.48 应收账款明细账

二级科目:江城百货公司

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 1 | 8 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.49 应收账款明细账

二级科目:新百大厦

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.50 应付票据明细账

二级科目:锦城塑料厂

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  | 4 | 0 | 4 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.51 应付票据明细账

二级科目:鸿雁电器厂

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  | 2 | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.52 应付账款明细账

二级科目:三元电器厂

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  |  | 2 | 5 | 6 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.53 应交税费明细账

二级科目:应交所得税

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 借 |  |  |  | 6 | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.54 应交税费明细账

二级科目:应交个人所得税

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.55 盈余公积明细账

二级科目:法定盈余公积

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 贷 |  |  | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.56 利润分配明细账

二级科目:提取法定盈余公积

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
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表3.57 利润分配明细账

二级科目:应付现金股利

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
| 月 | 日 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
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项目三建账



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表3.58 利润分配明细账

二级科目:未分配利润

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| 20\*4年 | | 凭证号数 | 摘要 | √ | 借方 | | | | | | | | | | 贷方 | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
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表3.59 应交税费**—**应交增值税明细账

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| 20\*4年 | | 凭证 | | 摘要 | 借方 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
|  | 合计 | | | | | | | | | 进项税额 | | | | | | | | | | 已交税金 | | | | | | | | | | 转出未交增值税 | | | | | | | | | |  |
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项目三建账



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续表3.59

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| 贷方 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 借或贷 | 余额 | | | | | | | | | |
|  | 合计 | | | | | | | | | 销项税额 | | | | | | | | | | 出口退税 | | | | | | | | | | 进项税额转出 | | | | | | | | | | 转出多交增值税 | | | | | | | | | |
| 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |  | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.60 原材料明细账

二级科目:A材料

计量单位:个

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| 20\*4年 | | 凭证号数 | 摘要 | 收入 | | | | | | | | | | | 发出 | | | | | | | | | | | 结存 | | | | | | | | | | |
| 数量 | 单价 | 金额 | | | | | | | |  | 数量 | 单价 | 金额 | | | | | | | | | 数量 | 单价 |  | 金额 | | | | | | | |
| 月 | 日 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 5000 | 2 |  |  | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.61 原材料明细账

二级科目:B材料

计量单位:米

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20\*4年 | | 凭证号数 | 摘要 | 收入 | | | | | | | | | | | 发出 | | | | | | | | | | | 结存 | | | | | | | | | | |
| 数量 | 单价 | 金额 | | | | | | | |  | 数量 | 单价 | 金额 | | | | | | | | | 数量 | 单价 |  | 金额 | | | | | | | |
| 月 | 日 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 80000 | 1.50 |  | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.62 原材料明细账

二级科目:C材料

计量单位:千克

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| 20\*4年 | | 凭证号数 | 摘要 | 收入 | | | | | | | | | | | 发出 | | | | | | | | | | | | | 结存 | | | | | | | | | | |
| 数量 | 单价 | 金额 | | | | | | | |  | 数量 | | 单价 | | 金额 | | | | | | | | | 数量 | 单价 |  | 金额 | | | | | | | |
| 月 | 日 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  | |  | |  |  |  |  |  |  |  |  |  | 10000 | 3.30 |  |  | 3 | 3 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.63 库存商品明细账

二级科目:甲商品

计量单位:台

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20\*4年 | | 凭证号数 | 摘要 | 收入 | | | | | | | | | | | 发出 | | | | | | | | | | | 结存 | | | | | | | | | | |
| 数量 | 单价 | 金额 | | | | | | | |  | 数量 | 单价 | 金额 | | | | | | | | | 数量 | 单价 |  | 金额 | | | | | | | |
| 月 | 日 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 8000 | 160 | 1 | 2 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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表3.64 库存商品明细账

二级科目:乙商品

计量单位:台

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20\*4年 | | 凭证号数 | 摘要 | 收入 | | | | | | | | | | | 发出 | | | | | | | | | | | 结存 | | | | | | | | | | |
| 数量 | 单价 | 金额 | | | | | | | |  | 数量 | 单价 | 金额 | | | | | | | | | 数量 | 单价 |  | 金额 | | | | | | | |
| 月 | 日 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 7000 | 80 |  | 5 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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项目三建账



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表3.65 在途物资明细账

二级科目:D材料

计量单位:件

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 20\*4年 | | 凭证号数 | 摘要 | 收入 | | | | | | | | | | | 发出 | | | | | | | | | | | 结存 | | | | | | | | | | |
| 数量 | 单价 | 金额 | | | | | | | |  | 数量 | 单价 | 金额 | | | | | | | | | 数量 | 单价 |  | 金额 | | | | | | | |
| 月 | 日 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 12 | 1 |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1000 | 6 |  |  |  | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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