（1）2014年4月5日张三借款差旅费40000.00元。

记账凭证 记字1号

附件1张

2014年4月5日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方金额 | | | | | | | | | | | 贷方金额 | | | | | | | | | | |
| 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 张三借差旅费 | 其他应收款 |  |  |  |  |  | 4 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 库存现金 |  | | | | | | | | | | |  |  |  |  | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  | | | | | | | | | | |
|  |  |  |
|  |  |  |
| 结算方式及票号 |  | 合计 |  |  |  | ￥ | 4 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |  | ￥ | 4 | 0 | 0 | 0 | 0 | 0 | 0 |

出纳 王二 制证 李四

（2）2014年4月10日，出纳张三在银行提取备用金2000元

记账凭证 记字2号

附件1张

2014年4月10日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方金额 | | | | | | | | | | | 贷方金额 | | | | | | | | | | |
| 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 张三提取备用金 | 现金 |  |  |  |  |  |  | 2 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 银行存款 |  | | | | | | | | | | |  |  |  |  |  | 2 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  | | | | | | | | | | |
|  |  |  |
|  |  |  |
| 结算方式及票号 |  | 合计 |  |  |  |  | ￥ | 2 | 0 | 0 | 0 | 0 | 0 |  |  |  |  | ￥ | 2 | 0 | 0 | 0 | 0 | 0 |

出纳 王二 制证 李四

（3）2014年4月11日出纳张三向银行存现金1000.00元

记账凭证 记字3号

附件1张

2014年4月11日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方金额 | | | | | | | | | | | | | | | | | | | 贷方金额 | | | | | | | | | | |
| 亿 | 千 | 百 | 十 | | 万 | | | 千 | | 百 | | 十 | | 元 | | 角 | | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 张三存现金 | 库存现金 |  |  |  |  |  | |  | | |  | |  | |  | |  | |  | |  |  |  |  |  |  | 1 | 0 | 0 | 0 | 0 | 0 |
|  |  | 银行存款 |  |  |  | |  | |  | 1 | | 0 | | 0 | | 0 | | 0 | | 0 | |  | | | | | | | | | | |
|  |  |  |  | | | | | | | | | | | | | | | | | | |
|  |  |  |
|  |  |  |
| 结算方式及票号 |  | 合计 |  |  |  |  | | ￥ | | | 1 | | 0 | | 0 | | 0 | | 0 | | 0 |  |  |  |  | ￥ | 1 | 0 | 0 | 0 | 0 | 0 |

出纳 王二 制证 李四

（4）2014年4月12日，购入润滑油一批已经入库，不含税金额为500.00元，进项税额为85元，付款方式为库存现金。付字1号。

付账凭证 付字1号

附件1张

2014年4月12日

贷方科目：库存现金

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 对方单位 | 摘要 | 借方科目 | | 金额 | | | | | | | | | |
| 总账科目 | 明细科目 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
|  | 购入润滑油 | 原材料 | 五金配件 |  |  |  |  |  | 5 | 0 | 0 | 0 | 0 |
|  |  | 应交税费 | 应交增值税 |  |  |  |  |  |  | 8 | 5 | 0 | 0 |
|  |  |  |  |  | | | | | | | | | |
|  |  |  |  |
| 银行结算方式及票号： | | | 合计 |  |  |  |  | ￥ | 5 | 8 | 5 | 0- | 0 |

出纳 王二 制证 李四

（5）2014年4月14日现金支付快递费40.00元和办公租金4,000,00元

付账凭证 记字4号

附件2张

2014年4月14日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方金额 | | | | | | | | | | | | | | | | | | | | | 贷方金额 | | | | | | | | | | |
| 亿 | | 千 | 百 | | 十 | | 万 | | | 千 | | 百 | | 十 | | 元 | | 角 | | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 支付快递费 | 管理费用 | 快递费 |  |  | | |  | |  | |  |  | |  | | 4 | | 0 | | 0 | | 0 | |  |  |  |  |  |  |  |  |  |  |  |
| 支付办公租金 | 管理费用 | 租赁费 |  |  | | |  | |  | |  | 4 | | 0 | | 0 | | 0 | | 0 | | 0 | |  |  |  |  |  |  |  |  |  |  |  |
| 支付快递费及租金 | 库存现金 |  |  | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  | 4 | 0 | 4 | 0 | 0 | 0 |
|  |  |  |  | | | | | | | | | | |
|  |  |  |
| 结算方式及票号 |  | 合计 |  |  | | |  | |  | | ￥ | 4 | | 0 | | 4 | | 0 | | 0 | | 0 | |  |  |  |  | ￥ | 4 | 0 | 4 | 0 | 0 | 0 |

出纳 王二 制证 李四

（6）2014年4月16日购入打印机一批，价税合计金额为51万，款项未付。

记账凭证 记字5号

附件1张

2014年4月16日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方金额 | | | | | | | | | | | | | | | | | | | | | 贷方金额 | | | | | | | | | | |
| 亿 | | 千 | 百 | | 十 | | 万 | | | 千 | | 百 | | 十 | | 元 | | 角 | | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 购打印机100台 | 管理费用 | 打印机SP |  |  | | |  | | 2 | | 9 | 9 | | 1 | | 4 | | 5 | | 3 | | 0 | |  |  |  |  |  |  |  |  |  |  |  |
| 购打印机50台 | 管理费用 | 打印机SP+ |  |  | | |  | | 1 | | 3 | 6 | | 7 | | 5 | | 2 | | 1 | | 4 | |  |  |  |  |  |  |  |  |  |  |  |
| 购打印机100台 | 应交税费 | 增值税进项 |  |  | | |  | |  | | 7 | 4 | | 1 | | 0 | | 2 | | 5 | | 6 | |  |  |  |  |  |  |  |  |  |  |  |
| 购打印机50台 | 应付账款 | 北京四通 |  | | | | | | | | | | | | | | | | | | | | |  |  |  | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  | | | | | | | | | | |
| 结算方式及票号 |  | 合计 |  |  | | | ￥ | | 5 | | 1 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | |  |  | ￥ | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

制证 李四

（7）计提本月折旧费

记账凭证 记字6号

附件1张

2014年4月17日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方金额 | | | | | | | | | | | | | | | | | | | | | 贷方金额 | | | | | | | | | | |
| 亿 | | 千 | 百 | | 十 | | 万 | | | 千 | | 百 | | 十 | | 元 | | 角 | | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 计提本月折旧费 | 管理费用 | 计提折旧 |  |  | | |  | |  | |  |  | | 6 | | 4 | | 7 | | 2 | | 1 | |  |  |  |  |  |  |  |  |  |  |  |
| 计提本月折旧费 | 累计折旧 |  |  | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  | 6 | 4 | 7 | 2 | 1 |
|  |  |  |  | | | | | | | | | |
|  |  |  |
|  |  |  |
| 结算方式及票号 |  | 合计 |  |  | | |  | |  | |  |  | | ￥ | | 6 | | 4 | | 7 | | 2 | | 1 |  |  |  |  | ￥ | 6 | 4 | 7 | 2 | 1 |

制证 李四

（8）2014年4月19日购入公用的电脑20台，金额96,000.00元

记账凭证 记字7号

附件2张

2014年4月19日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方余额 | | | | | | | | | | | 贷方余额 | | | | | | | | | | |
| 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 电脑入库 | 库存商品 | 电脑 |  |  |  |  | 8 | 2 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |
| 增值税 | 应交税费 | 增值税进项 |  |  |  |  | 1 | 4 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |
| 购入电脑 | 银行存款 | 民生银行 |  | | | | | | | | | | |  |  |  |  | 9 | 6 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  | | | | | | | | | | |
|  |  |  |
| 结算方式及票号 | | 合计 |  |  |  | ￥ | 9 | 6 | 0 | 0 | 0 | 0 | 0 |  |  |  | ￥ | 9 | 6 | 0 | 0 | 0 | 0 | 0 |

出纳 王二 制证 李四

（9）2014年4月22日收到客户货款北京华新有限公司货款100万元。制单人：章强。

记账凭证 记字8号

附件1张

2014年4月22日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方余额 | | | | | | | | | | | 贷方余额 | | | | | | | | | | |
| 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 收到货款 | 银行存款 | 中国农业银行 |  |  | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |
| 收到货款 | 应收账款 | 北京华新 |  | | | | | | | | | | |  |  | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  | | | | | | | | | | |
|  |  |  |
|  |  |  |
| 结算方式及票号 | | 合计 |  | ￥ | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  | ￥ | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

出纳 王二 制证 李四

（10）企业缴纳2014年4月的工伤保险费100.19元。

记账凭证 记字9号

附件1张

2014年4月30日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘要 | 总账科目 | 明细科目 | 借方余额 | | | | | | | | | | | 贷方余额 | | | | | | | | | | |
| 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 工伤保险费 | 管理费用 | 社保工伤险 |  |  |  |  |  |  | 1 | 0 | 0 | 1 | 9 |  |  |  |  |  |  |  |  |  |  |  |
| 工伤保险费 | 银行存款 | 工商银行 |  | | | | | | | | | | |  |  |  |  |  |  | 1 | 0 | 0 | 1 | 9 |
|  |  |  |  | | | | | | | | | | |
| 结算方式及票号 | | 合计 |  |  |  |  |  | ￥ | 1 | 0 | 0 | 1 | 9 |  |  |  |  |  | ￥ | 1 | 0 | 0 | 1 | 9 |

出纳 王二 制证 李四

账簿：

现金日记账

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2014年 | | 凭证 | | 摘要 | 借方金额 | | | | | | | | | | | 贷方金额 | | | | | | | | | | | 金额 | | | | | | | | | | |
| 月 | 日 | 字 | 号 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 4 | 1 |  |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 5 | 记 | 1 | 借差旅费 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 4 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |  | 1 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 10 | 记 | 2 | 提取备用金 |  |  |  |  |  | 2 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 8 | 2 | 0 | 0 | 0 | 0 | 0 |
| 4 | 11 | 记 | 3 | 存现金 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 0 | 0 | 0 | 0 | 0 |  |  |  | 1 | 8 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4 | 12 | 付 | 1 | 购入润滑油 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 5 | 8 | 5 | 0 | 0 |  |  |  | 1 | 8 | 0 | 4 | 1 | 5 | 0 | 0 |
| 4 | 14 | 记 | 4 | 支付快递费及租金 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 4 | 0 | 4 | 0 | 0 | 0 |  |  |  | 1 | 7 | 6 | 3 | 7 | 5 | 0 | 0 |
| 结算方式及票号 | | | | | | | | | | | | | | | | 合计 | | | | | | | | | | |  |  | ￥ | 1 | 7 | 6 | 3 | 7 | 5 | 0 | 0 |

银行存款日记账

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2014年 | | 现金缴存银行 | |  | 借方金额 | | | | | | | | | | | 贷方金额 | | | | | | | | | | | 金额 | | | | | | | | | | |
| 月 | 日 | 字 | 号 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 亿 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 4 | 1 |  |  | 期初余额 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 10 | 记 | 2 | 提取备用金 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 2 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  | 8 | 0 | 0 | 0 | 0 | 0 |
| 4 | 11 | 记 | 3 | 存现金 |  |  |  |  |  | 1 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 9 | 0 | 0 | 0 | 0 | 0 |
| 4 | 19 | 记 | 7 | 购入电脑 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 9 | 6 | 0 | 0 | 0 | 0 | 0 |  |  |  | - | 8 | 7 | 0 | 0 | 0 | 0 | 0 |
| 4 | 22 | 记 | 8 | 收到货款 |  |  | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 9 | 1 | 3 | 0 | 0 | 0 | 0 | 0 |
| 4 | 30 | 记 | 9 | 工伤保险费 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 0 | 0 | 1 | 9 |  |  |  | 9 | 1 | 2 | 8 | 9 | 9 | 8 | 1 |
| 结算方式及票号 | | | | | | | | | | | | | | | | 合计 | | | | | | | | | | |  |  | ￥ | 9 | 1 | 2 | 8 | 9 | 9 | 8 | 1 |

2014年4月1日企业科目余额表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 科目名称 | 借方余额 | 贷方余额 | 科目名称 | 借方余额 | 贷方余额 |
| 库存现金 | 220,000.00 |  | 应交税费 |  | 130,000.00 |
| 银行存款 | 10,000.00 |  | 应付账款 |  | 4,500.00 |
| 原材料 | 5,000.00 |  |  |  |  |
| 其他应收款 | 500.00 |  |  |  |  |
| 库存商品 | 4,000.00 |  |  |  |  |
| 累计折旧 | 1,000.00 |  |  |  |  |
| 应收账款 | 1,200,000.00 |  |  |  |  |

2014年4月30日企业科目余额表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 科目名称 | 借方余额 | 贷方余额 | 科目名称 | 借方余额 | 贷方余额 |
| 库存现金 | 176,375.00 |  | 应交税费 |  | 41,812.44 |
| 银行存款 | 912,899.81 |  | 应付账款 |  | 514,500.00 |
| 原材料 | 5,500.00 |  |  |  |  |
| 其他应收款 | 40,500.00 |  |  |  |  |
| 库存商品 | 86,000.00 |  |  |  |  |
| 累计折旧 | 352.79 |  |  |  |  |
| 应收账款 | 20,000.00 |  |  |  |  |

资产负债表

2014年4月 单位：元

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 资产 | 期末余额 | 年初余额 | 负债及所有者权益 | 期末余额 | 年初余额 |
| 流动资产：  货币资金 | 1,089,274.81 | 230,000.00 | 流动负债：  短期借款 |  |  |
| 交易性金融资产 |  |  | 交易性金融负债 |  |  |
| 应收票据 |  |  | 应付票据 |  |  |
| 应收账款 | 20,000.00 | 1,200,000.00 | 应付账款 | 514,500.00 | 4,500.00 |
| 预付账款 |  |  | 预收款项 |  |  |
| 应收利息 |  |  | 应付职工薪酬 |  |  |
| 应收股利 |  |  | 应交税费 | 41,812.44 | 130,000.00 |
| 其他应收款 | 40,500.00 | 500.00 | 应付利息 |  |  |
| 存货 | 91,500.00 | 9,000.00 | 应付股利 |  |  |
| 一年内到期的非流动资产 |  |  | 其他应付款 |  |  |
| 其他流动资产 |  |  | 一年内到期的非流动负债 |  |  |
| 流动资产合计 | 152,000.00 | 1,209,500.00 | 其他流动负债 |  |  |
| 非流动资产：  可供出售金融资产 |  |  | 流动负债合计 | 556,312.44 | 134,500.00 |
| 持有至到期投资 |  |  | 非流动负债：  长期借款 |  |  |
| 长期应收款 |  |  | 应付债券 |  |  |
| 长期股权投资 |  |  | 长期应付款 |  |  |
| 投资性房地产 |  |  | 专项应付款 |  |  |
| 固定资产 | -352.79 | -1,000.00 | 预计负债 |  |  |
| 在建工程 |  |  | 递延所得税负债 |  |  |
| 工程物资 |  |  | 其他非流动负债 |  |  |
| 固定资产清理 |  |  | 非流动负债合计 |  |  |
| 生产性生物资产 |  |  | 负债合计 | 556,312.44 | 134,500.00 |
| 油气资产 |  |  | 所有者权益（或股东权益） |  |  |
| 无形资产 |  |  | 实收资本（或股本） |  |  |
| 开发支出 |  |  | 资本公积 |  |  |
| 商誉 |  |  | 减：库存股 |  |  |
| 长期均摊费用 |  |  | 盈余公积 |  |  |
| 递延所得税资产 |  |  | 未分配利润 |  |  |
| 其他非流动资产 |  |  | 所有者权益（或股东权益）合计 |  |  |
| 非流动资产合计 | -352.79 | -1,000.00 |  |  |  |
| 资产总计 | 151,647.21 | 1,208,500.00 | 负债和所有者权益（或股东权益）合计 | 556,312.44 | 134,500.00 |

单位负责人：李萍 主管会计负责人：王亮 会计机构负责人：黄量

利润表

2014年4月30日 单位：元

|  |  |  |
| --- | --- | --- |
| 项目 | 本期金额 | 上期金额 |
| 1. 营业收入   减：营业成本 |  |  |
| 营业税金及附加 |  |  |
| 销售费用 |  |  |
| 管理费用 |  |  |
| 财务费用 |  |  |
| 资产减值损失 |  |  |
| 加：公允价值变动价值（损失以“-”号填列） |  |  |
| 投资收益（损失以“-”填列） |  |  |
| 其中：对联营企业和合营企业的投资收益 |  |  |
| 1. 营业利润（损失以“-”号填列）   加：营业外收入 |  |  |
| 减：营业外支出  其中：非流动资产处理损失 |  |  |
| 1. 利润总额（损失以“-”号填列）   减：所得税费用 |  |  |
| 1. 净利润（损失以“-”号填列） |  |  |
| 1. 每股收益   （一）基本每股收益 |  |  |
| （二）稀释每股收益 |  |  |