（1）2014年4月5日张三借款差旅费40000.00元。

记账凭证

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 |

制证 李四

（2）2014年4月10日，出纳张三在银行提取现金2000元

记账凭证

2014年4月10日

制证 李四

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 |

制证 李四

（3）2014年4月11日出纳张三向银行存取现金1000.00元

记账凭证

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 |
| 张三存取现金 | 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 |

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。

付款凭证

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 |

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

记账凭证

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 |

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

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 | 应付款项 | 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

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97,000.00元

记账凭证

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 |

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

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 |

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

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 |

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 | 7 | 8 | 0 | 0 | 0 | 0 | 0 |
| 4 | 11 | 记 | 3 | 存取现金 |  |  |  |  |  | 1 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 7 | 9 | 0 | 0 | 0 | 0 | 0 |
| 4 | 12 | 记 | 4 | 购入润滑油 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 5 | 8 | 5 | 0 | 0 |  |  |  | 1 | 7 | 8 | 4 | 1 | 5 | 0 | 0 |
| 4 | 14 | 记 | 6 | 支付快递费及租金 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 4 | 0 | 4 | 0 | 0 | 0 |  |  |  | 1 | 7 | 4 | 3 | 7 | 5 | 0 | 0 |
| 结算方式及票号 | | | | | | | | | | | | | | | | 合计 | | | | | | | | | | |  |  | ￥ | 1 | 7 | 4 | 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 | 9 | 记 |  | 收到货款 |  |  | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 10 | 记 |  | 工伤保险费 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 0 | 0 | 0 | 0 |  |  | 1 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 |
| 结算方式及票号 | | | | | | | | | | | | | | | | 合计 | | | | | | | | | | |  | ￥ | 1 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 |