借：生产成本——基本生产成本（办公桌） 47623.68

——基本生产成本（沙发） 51287.04

制造费用 20573.96

管理费用 17030.96

贷：应付职工薪酬——工资 136515.64

**记 账 凭 证**

2025年8月31日 记字第2号

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 摘 要 | 总账  科目 | | 明细  科目 | 借方金额 | | | | | | | | | | 贷方金额 | | | | | | | | | | 账页或√ |
| 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 元 | 角 | 分 |
| 计算并分配本月工资费用 | 生产成本 | | 基本生产成本（办公桌） |  |  |  | 4 | 7 | 6 | 2 | 3 | 6 | 8 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | | 基本生产成本（沙发） |  |  |  | 5 | 1 | 2 | 8 | 7 | 0 | 4 |  |  |  |  |  |  |  |  |  |  |  |
|  | 制造费用 | |  |  |  |  | 2 | 0 | 5 | 7 | 3 | 9 | 6 |  |  |  |  |  |  |  |  |  |  |  |
|  | 管理费用 | |  |  |  |  | 1 | 7 | 0 | 3 | 0 | 9 | 6 |  |  |  |  |  |  |  |  |  |  |  |
|  | 应付职工薪酬 | | 工资 |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 3 | 6 | 5 | 1 | 5 | 6 | 4 |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 附属单证 1 张 | | 合计 | |  | ¥ | 1 | 3 | 6 | 5 | 1 | 5 | 6 | 4 |  | ¥ | 1 | 3 | 6 | 5 | 1 | 5 | 6 | 4 |  |

会计主管 记账 审核 制单 谢丽华

图12-5 记账凭证