借：应收账款——百川家具公司 57630.00

贷：主营业务收入——办公桌 19000.00

——沙发 32000.00

应交税费——应交增值税（销项税额） 6630.00

**记 账 凭 证**

2025年7月5日 记字第1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 |
| 销售产品 | 应收账款 | | 百川家具公司 |  |  |  | 5 | 7 | 6 | 3 | 0 | 0 | 0 |  |  |  |  |  |  |  |  |  |  |  |
|  | 主营业务收入 | | 办公桌 |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 9 | 0 | 0 | 0 | 0 | 0 |  |
|  |  | | 沙发 |  |  |  |  |  |  |  |  |  |  |  |  |  | 3 | 2 | 0 | 0 | 0 | 0 | 0 |  |
|  | 应交税费 | | 应交增值税（销项税额） |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 6 | 6 | 3 | 0 | 0 | 0 |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 附属单证 2 张 | | 合计 | |  |  | ¥ | 5 | 7 | 6 | 3 | 0 | 0 | 0 |  |  | ¥ | 5 | 7 | 6 | 3 | 0 | 0 | 0 |  |

会计主管 记账 审核 制单 谢丽华

图14-4 记账凭证