**第一周：**

期初资产负债表：

|  |  |  |  |
| --- | --- | --- | --- |
| 资产 | | 负债 | |
|
| 现金 | $15.00 | 应付票据 | $10.00 |
|
| 所有者权益 | |
| 存货 | $0.00 |
| 初始投资 | $5.00 |
|
| 总资产 | $15.00 | 负债及所有者权益 | $15.00 |
|

期末资产负债表：

|  |  |  |  |
| --- | --- | --- | --- |
| 资产 | | 负债 | |
|
| 现金 | $13.00 | 应付票据 | $0.00 |
|
| 所有者权益 | |
| 存货 | $2.00 |
| 初始投资 | $5.00 |
|
| 本周盈利 | $15.00 |
|
| 总资产 | $15.00 | 负债及所有者权益 | $15.00 |
|

利润表：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 利润表 | 起始时间：星期一上午 | | 截止时间：星期天下午 | |
|
| 销售收入 |  |  |  | $25.00 |
| 初期存货 |  | $0.00 |  |  |
| +原料采购 |  |  |  |  |
|  | 糖 | $2.00 |  |  |
|  | 鲜柠檬 | $10.00 |  |  |
| 可供出售的商品 |  |  | $12.00 |  |
| -期末存货 |  |  | $2.00 |  |
| =商品销售成本 |  |  |  | $10.00 |
| 毛利= |  |  |  | $15.00 |
| 费用 |  |  |  |  |
|  | 玻璃杯租金 | $2.00 |  |  |
|  | 广告费 | $1.00 |  |  |
|  | 场地租金 | $2.00 |  |  |
| =总费用 |  |  |  | -$5.00 |
| 净利润 |  |  |  | $10.00 |

**第二周**

期初资产负债表：

|  |  |  |  |
| --- | --- | --- | --- |
| 资产 | | 负债 | |
| 现金 | $13 | 应付票据 | $0.00 |
| 负债合计 | $0.00 |
| 所有者权益 | |
| 存货 | $2 | 初始投资 | $5.00 |
| 留存收益 | $10.00 |
| 本周盈利 | $0.00 |
| 所有者权益合计 | $15.00 |
| **总资产** | $15.00 | **总负债及所有者** | $15.00 |

期末资产负债表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 资产 | | | | 负债 | |
| 现金 | | | $34.00 | 应付账款 | $4.00 |
| 应付票据 | $25.00 |
| 应收帐款 | | | $6.00 | 负债合计 | $29.00 |
| 所有者权益 | |
| 存货 | 原材料 | $12.00 | $12.00 | 初始投资 | $5.00 |
| 产成品 | $0.00 | 留存收益 | $10.00 |
| 待摊费用 | | | $2.00 | 本周盈利 | $10.00 |
| 所有者权益合计 | $25.00 |
| **总资产** | | | $54.00 | **总负债及所有者权益** | $54.00 |

利润表

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **利润表** | **起始时间：** | **星期一上午** | **截止时间：** | **星期天下午** |
| **销售收入** |  |  |  | $32.00 |
| 期初存货 |  | $2.00 |  |  |
| +原料采购 |  | $24.00 |  |  |
| +人工成本 |  | $1.00 |  |  |
| 可供出售的商品 |  |  | $27.00 |  |
| -期末存货 |  |  | $12.00 |  |
| =商品销售成本 |  |  |  | $15.00 |
| **毛利=** |  |  |  | $17.00 |
| 费用 |  |  |  |  |
|  | 坏账 | $4.00 |  |  |
|  | 利息 | $2.00 |  |  |
|  | 保险费 | $1.00 |  |  |
| =总费用 |  |  |  | -$7.00 |
| **税前利润** |  |  |  | $10.00 |
| 所得税 |  |  |  | $0.00 |
| **税后利润** |  |  |  | $10.00 |

服务行业：

|  |  |  |  |
| --- | --- | --- | --- |
| **服务行业的利润表** | | | |
| 营业收入 |  |  | $48.00 |
| 服务成本（营业成本） |  |  | $21.00 |
| 毛利 |  |  | $27.00 |
| 费用 |  |  |  |
|  | 营业及市场费用 | $5.00 |  |
|  | 管理费用 | $5.00 |  |
|  | 研发费 | $3.00 |  |
| 费用总额 |  |  | -$13.00 |
| 净利润 |  |  | $14.00 |

**第三周**

期初资产负债表:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **资产** | | | | **负债** | |
| 现金 | | | $34.00 | 应付账款 | $4.00 |
| 应付票据 | $25.00 |
| 应收账款 | | | $6.00 | 负债合计 | $29.00 |
| **所有者权益** | |
| 存货 | 原材料 | $12.00 | $12.00 | 初始投资 | $5.00 |
| 产成品 | $0.00 | 留存收益 | $20.00 |
| 待摊费用 | | | $2.00 | 本周盈利 | $0.00 |
| 所有者权益合计 | $25.00 |
| **总资产** | | | $54.00 | **总负债及所有者权益** | $54.00 |

先进先出法：

期末资产负债表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **资产** | | | | **负债** | |
| 现金 | | | $59.00 | 应付账款 | $24.00 |
| 应付票据 | $25.00 |
| 应收账款 | | | $11.00 | 负债合计 | $49.00 |
| **所有者权益** | |
| 存货 | 原材料 | $20.00 | $20.00 | 初始投资 | $5.00 |
| 产成品 | $0.00 | 留存收益 | $20.00 |
| 待摊费用 | | | $2.00 | 本周盈利 | $18.00 |
| 所有者权益合计 | $43.00 |
| **总资产** | | | $92.00 | **总负债及所有者权益** | $92.00 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **利润表** | **起始时间：** | **星期一上午** | **截止时间：** | **星期天下午** |
| **销售收入** |  |  |  | $30.00 |
| 期初存货 |  | $12.00 |  |  |
| +原料采购 |  | $20.00 |  |  |
| +人工成本 |  | $0.00 |  |  |
| 可供出售的商品 |  |  | $32.00 |  |
| -期末存货 |  |  | $20.00 |  |
| =商品销售成本 |  |  |  | $12.00 |
| **毛利=** |  |  |  | $18.00 |
| 总费用 |  |  |  | $0.00 |
| **净利润** |  |  |  | $18.00 |

利润表：

后进先出法：

期末资产负债表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **资产** | | | | **负债** | |
| 现金 | | | $59.00 | 应付账款 | $24.00 |
| 应付票据 | $25.00 |
| 应收账款 | | | $11.00 | 负债合计 | $49.00 |
| **所有者权益** | |
| 存货 | 原材料 | $10.00 | $10.00 | 初始投资 | $5.00 |
| 产成品 | $0.00 | 留存收益 | $20.00 |
| 待摊费用 | | | $2.00 | 本周盈利 | $8.00 |
| 所有者权益合计 | $33.00 |
| **总资产** | | | $82.00 | **总负债及所有者权益** | $82.00 |

利润表：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **利润表** | **起始时间：** | **星期一上午** | **截止时间：** | **星期天下午** |
| **销售收入** |  |  |  | $30.00 |
| 期初存货 |  | $12.00 |  |  |
| +原料采购 |  | $20.00 |  |  |
| +人工成本 |  | $0.00 |  |  |
| 可供出售的商品 |  |  | $32.00 |  |
| -期末存货 |  |  | $10.00 |  |
| =商品销售成本 |  |  |  | $12.00 |
| **毛利=** |  |  |  | $8.00 |
| 总费用 |  |  |  | $0.00 |
| **净利润** |  |  |  | $8.00 |

**第四周**

期初资产负债表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **资产** | | | | **负债** | |
| 现金 | | | $59.00 | 应付账款 | $24.00 |
| 应付票据 | $25.00 |
| 应收账款 | | | $11.00 | 负债合计 | $49.00 |
| **所有者权益** | |
| 存货 | 原材料 | $10.00 | $10.00 | 初始投资 | $5.00 |
| 产成品 | $0.00 | 留存收益 | $20.00 |
| 待摊费用 | | | $2.00 | 本周盈利 | $8.00 |
| 所有者权益合计 | $33.00 |
| **总资产** | | | $82.00 | **总负债及所有者权益** | $82.00 |

期末资产负债表：

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **资产** | | | | **负债** | |
| 现金 | | | $41.00 | 应付账款 | $23.00 |
| 应付票据 | $0.00 |
| 应收账款 | | | $16.00 | 负债合计 | $23.00 |
| **所有者权益** | |
| 存货 | 原材料 | $10.00 | $10.00 | 初始投资 | $5.00 |
| 产成品 | $0.00 | 留存收益 | $28.00 |
| 待摊费用 | | | $2.00 | 本周盈利 | $24.00 |
| 固定资产 | $12.00 | $1.00 | $11.00 | 所有者权益合计 | $57.00 |
| **总资产** | | | $80.00 | **总负债及所有者权益** | $80.00 |

现金流量表：

|  |  |  |  |
| --- | --- | --- | --- |
| **现金流量表** | | **第4周** | |
| 现金的流入 | + $5.00 + $40.00 | 应收账款和销售收入 |  |
| 购置存货的现金流出 | - $20.00 - $4.00 | 预制柠檬汁和应付账款 |  |
| 购置固定资产的现金投资 | - $10.00 | 摊位及土地 |  |
| 费用的现金支付 | - $2.00 - $2.00 | 油漆和利息 |  |
| 偿还账款 | - $25.00 | 应付票据 |  |
| 现金流量净额 |  |  | - $18.00 |
| 期初现金余额 |  |  | + $59.00 |
| 期末现金余额 |  |  | $41.00 |

利润表

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **利润表** | **开始时间：** | **星期一上午** | **结束时间：** | **星期天下午** |
| **销售收入** |  |  |  | $50.00 |
| 期初存货 |  | $10.00 |  |  |
| +原料采购 |  | $20.00 |  |  |
| +人工成本 |  | $0.00 |  |  |
| 可供出售的商品 |  |  | $30.00 |  |
| -期末存货 |  |  | $10.00 |  |
| =商品销售成本 |  |  |  | $20.00 |
| **毛利=** |  |  |  | $30.00 |
| 费用 |  |  |  |  |
|  | 油漆 | $2.00 |  |  |
|  | 顶棚修理费 | $1.00 |  |  |
|  | 利息 | $2.00 |  |  |
|  | 折旧 | $1.00 |  |  |
| =总费用 |  |  | -$6.00 |  |
| **净利润** |  |  |  | $24.00 |

**第五周**

期初资产负债表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **资产** | | | | **负债** | |
| 现金 | | | $41.00 | 应付账款 | $23.00 |
| 应付票据 | $0.00 |
| 应收账款 | | | $16.00 | 负债合计 | $23.00 |
| **所有者权益** | |
| 存货 | 原材料 | $10.00 | $10.00 | 初始投资 | $5.00 |
| 产成品 | $0.00 | 留存收益 | $52.00 |
| 待摊费用 | | | $2.00 | 本周盈利 | $0..00 |
| 固定资产 | $12.00 | $1.00 | $11.00 | 所有者权益合计 | $57.00 |
| **总资产** | | | $80.00 | **总负债及所有者权益** | $80.00 |

|  |  |  |  |
| --- | --- | --- | --- |
| **资产** | | **负债** | |
| 现金 | $46.00 | 应付账款 | $32.00 |
| 应收账款 | $16.00 | 应付票据 | $0.00 |
| 存货 | $10.00 | 应交税金 | $3.00 |
| 待摊费用 | $2.00 | 负债合计 | $35.00 |
| 流动资产小记 | $74.00 | **所有者权益** | |
| 固定资产原值 | $32.00 | 初始投资 | $5.00 |
| 累计折旧 | $5.00 | 留存收益 | $52.00 |
| 固定资产净值 | $27.00 | 本周盈利 | $9.00 |
| 总资产 | $101.00 | 所有者权益合计 | $66..00 |
| 总负债及所有者权益 | $101.00 |

期末资产负债表

利润表

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **利润表** | **起始时间:** | **星期一上午** | **截止时间:** | **星期天下午** |
| **销售收入** |  |  |  | $50.00 |
| 初期存货 |  | $10.00 |  |  |
| +原料采购 |  | $30.00 |  |  |
| +人工成本 |  | $0.00 |  |  |
| 可供出售的商品 |  |  | $30.00 |  |
| -期末存货 |  |  | $10.00 |  |
| =商品销售成本 |  |  |  | $30.00 |
| **毛利=** |  |  |  | $20.00 |
| 费用 |  |  |  |  |
|  | 工资 | $4.00 |  |  |
|  | 折旧 | $4.00 |  |  |
| =总费用 |  |  |  | -$8.00 |
| **税前利润** |  |  |  | $12.00 |
| 所得税 |  |  |  | $3.00 |
| **净利润** |  |  |  | $9.00 |

现金流量表

|  |  |  |  |
| --- | --- | --- | --- |
| **现金流量表 第5周** | | | |
| 现金的流入 | + $50.00 | 销售收入 |  |
| 购置存货的现金流出 | - $21.00 | 预制柠檬汁 |  |
| 购置固定资产的现金投资 | - $20.00 | 柠檬汁售卖车 |  |
| 费用的现金支付 | - $4.00 | 工资 |  |
| 现金的流量净额 |  |  | $5.00 |
| 期初现金 |  |  | $41.00 |
| 期末现金 |  |  | $46.00 |

**清算**

资产负债表

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **资产** | | | | **负债** | |
| 现金 | | | $2.00 | 应付账款 | $0.00 |
| 应付票据 | $0.00 |
| 应收账款 | | | $16.00 | 应交税金 | $0.00 |
| 负债合计 |  |
| 存货 | 原材料 | $0.00 | $0.00 | **所有者权益** | |
| 产成品 | $0.00 | 初始投资 | $5.00 |
| 待摊费用 | | | $0.00 | 留存收益 | $40.00 |
| 固定资产  —建筑物 | $12.00 | $1.00 | $11.00 | 本周盈利 | $0.00 |
| 固定资产  —设备 | $20.00 | $4.00 | $16.00 | 所有者权益合计 | $45.00 |
| **总资产** | | | $45.00 | **总负债及所有者权益** | $45.00 |

利润表：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **柠檬汁摊整个夏季**  **的最终累计利润表** | | | **起始时间：**  **星期一上午** | **截止时间：**  **星期天下午** |
| **销售收入** | |  |  | $187.00 |
| 期初存货 | | $0.00 |  |  |
| +原料采购 | | $106.00 |  |  |
| +直接人工 | | $1.00 |  |  |
| 可供出售的商品 | |  | $107.00 |  |
| -期末存货 | |  | $0.00 |  |
| =商品销售成本 | |  |  | $107.00 |
| **毛利=** | |  |  | $80.00 |
| 费用 | |  |  |  |
|  | 玻璃杯租金 | $2.00 |  |  |
|  | 广告费 | $1.00 |  |  |
|  | 场地租金 | $2.00 |  |  |
|  | 坏账 | $4.00 |  |  |
|  | 利息费 | $4.00 |  |  |
|  | 保险费 | $1.00 |  |  |
|  | 油漆费 | $2.00 |  |  |
|  | 顶棚维修费 | $1.00 |  |  |
|  | 折旧费 | $5.00 |  |  |
|  | 工资 | $4.00 |  |  |
| 总费用 | |  |  | -$26.00 |
| **税前利润** | |  |  | $54.00 |
| 所得税（税率25%） | |  |  | $14.00 |
| **税后利润** | |  |  | $40.00 |