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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1.工作底稿 |  | |  |  | |  |  | |  |  | |  |  | |  |
| 會計科目 | 試算表 | | | 調整分錄 | | | 調整後試算表 | | | 綜合損益表 | | | 資產負債表 | | |
| 借方 | 貸方 | | 借方 | 貸方 | | 借方 | 貸方 | | 借方 | 貸方 | | 借方 | 貸方 | |
| 現金 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 應收帳款 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 預付保險費 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 運輸設備 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 應付票據 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 其他應付款 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 業主資本 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 運費收入 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 文具用品 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 郵電費 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 水電費 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 薪資 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 合計 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 利息費用 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 應付利息 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 保險費 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 累計折舊- 運輸設備 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 折舊 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 稅捐 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 應付稅捐 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 合計 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 本期淨損 |  |  | |  |  | |  |  | |  |  | |  |  | |
| 合計 |  |  | |  |  | |  |  | |  |  | |  |  | |