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[https://www.100test.com/kao\\_ti2020/476/2021\\_2022\\_\\_E8\\_B4\\_A2\\_E4\\_BC\\_9A\\_E8\\_8B\\_B1\\_E8\\_c67\\_476126.htm](https://www.100test.com/kao_ti2020/476/2021_2022__E8_B4_A2_E4_BC_9A_E8_8B_B1_E8_c67_476126.htm) Zhang: Have you recorded the revenue of ¥ 100000 earned on July 1? Liu: Certainly, I have recorded this revenue and an accounts receivable in the accounting records on July 1. Look, the entry is Dr: Accounts receivable RMB100000, Cr: Sales RMB100000. 张：7月1日10万元的收入记录了没有？刘：当然。我已经在7月1日确认了收入，并增加了相应的应收账款余额。看，会计分录为借：应收账款 人民币100000, 贷：销售收入 人民币100000。100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)