

:

:

:

21
72

.1

:

.1

.2

.3

.4

)

.(

:

20000

5000000

600000

250

10000

7500000

:

-1

-2

-3

-4

:

:

-1

$$600000 + 5000000$$

+

$$280 =$$

=

=

$$20000$$

-

=

-2

$$30 = 250 - 280 =$$

-3

$$300000 + 2500000 + 5600000$$

$$280 =$$

=

$$300000$$

:	/	1550000
	/	1250000

/	2500000	
/	300000	
(30)		
/	1550000	1550000
/	1550000	
()		
/	1250000	1250000
/	1250000	
()		

		300000
/		
/	300000	
(/)		

()

/

:	.	
/		xxx
/	xxx	
(/ /)		
/		xxx
/	xxx	
()		

(+)
/

:

:2006/12/31

1000000	200	5000
100000	20	
2500000	50	50000
500000	10	
	1000000	

1000 2006/12/31 4

:

:

220000
(50 × 4000) 200000
20000

:

(200 × 1000) /		200000
(20 × 1000) /		20000
(50 × 4000) /		200000
/		20000
(1000 4000)		

:

220000
(50 × 5000) 250000
30000

:

(200 × 1000) /		200000
(20 × 1000) /		20000
/		30000
() /	250000	
(50 × 5000)		
(1000 5000)		

.2

:

.1

.2

.3

:

:

(500× 10000) 5000000

2006/1/1

:

2006/1/15

250

2006/7/15

150

2006/12/15

100

2006/12/1

:

.

:

1/1		:	
		/	2500000
		/	1500000
		/	1000000
	(5000000)

1/15	/	2500000	2500000
	/	2500000	
	()		
	/	1500000	1500000
	/	1500000	
	()		
	/	1000000	1000000
	/	1000000	
	()		

:

:

400

5000

2000000

300

1500000

:

:

/	500000	500000
/	500000	
()		
/	500000	500000
/	500000	
()		

:

1600000

4000

:



:

/10000/

/3000000/

/2500000/

480000

:

:

:2006/12/31

5000000	1000000
(500 × 10000)	1400000
300000	400000
200000	1000000
	800000
	400000
	500000
5500000	5500000

2006/1/1

:

- 240000 -900000 -1100000 :

.1

.800000

. 100000

.2

. 140000

.3

.

.4

:

.1

.2006/1/1

.2

:

-1

2006/1/1

2006/1/1

	3500000				
(350 × 10000)				900000	
				1100000	
				240000	2240000
				<hr/>	
	400000			800000	
	200000	600000		800000	
	<hr/>			140000	660000
			(-)	<hr/>	1460000
					400000
					<hr/>
	4100000				4100000
	<hr/>				<hr/>