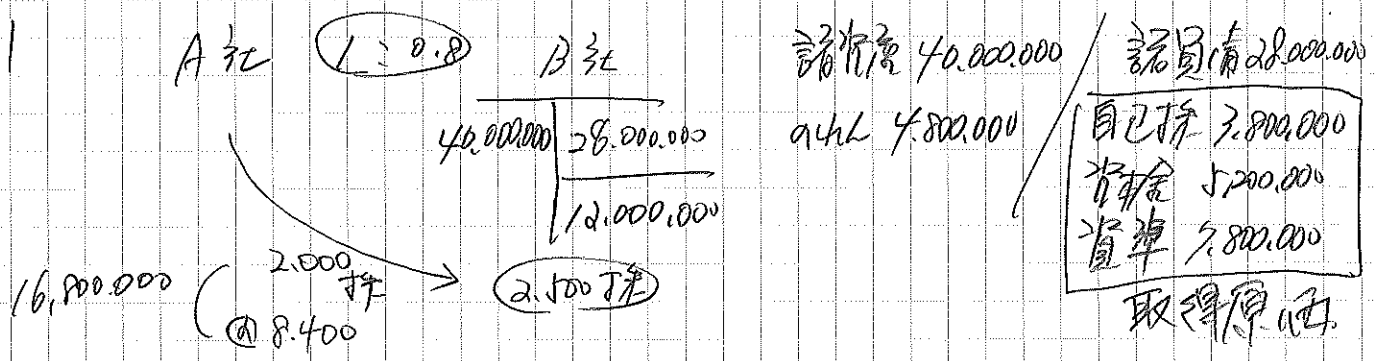


179回 <問題1>

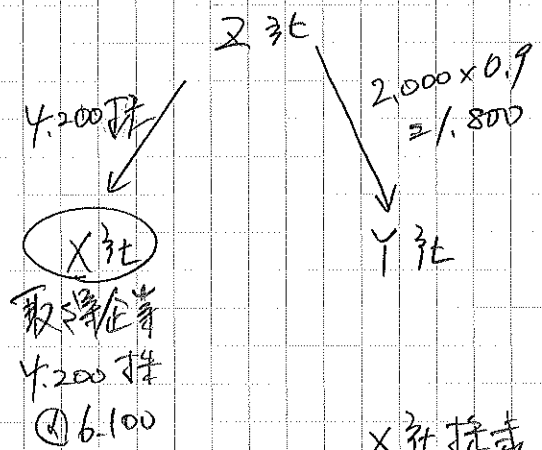
商業簿記

①

問1



問2

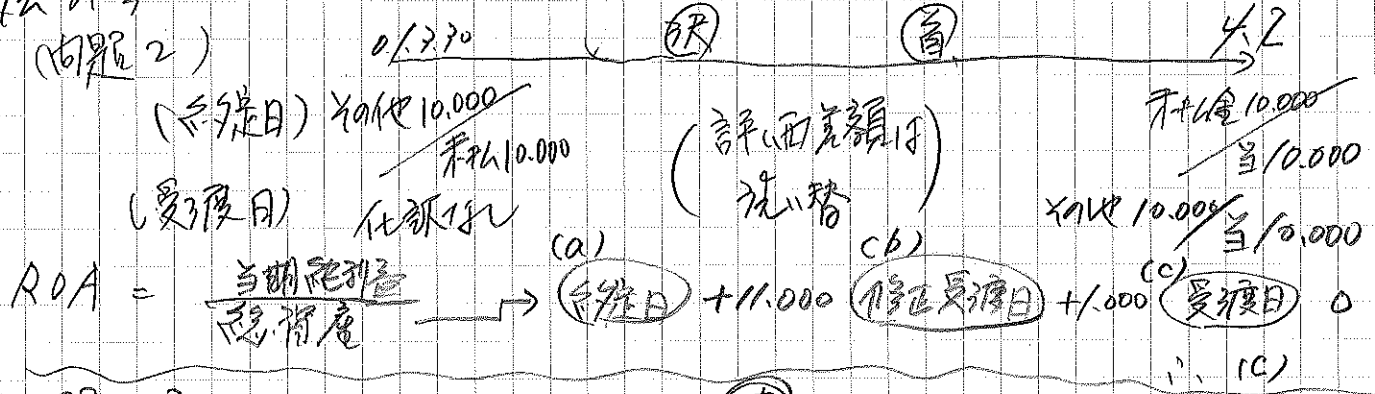


合併と同様1:1
取得倒企業の時価評価は
Y社株主の購入価額の時価
と等しい (2,000 × 1,800)
株式交換と同じ方法

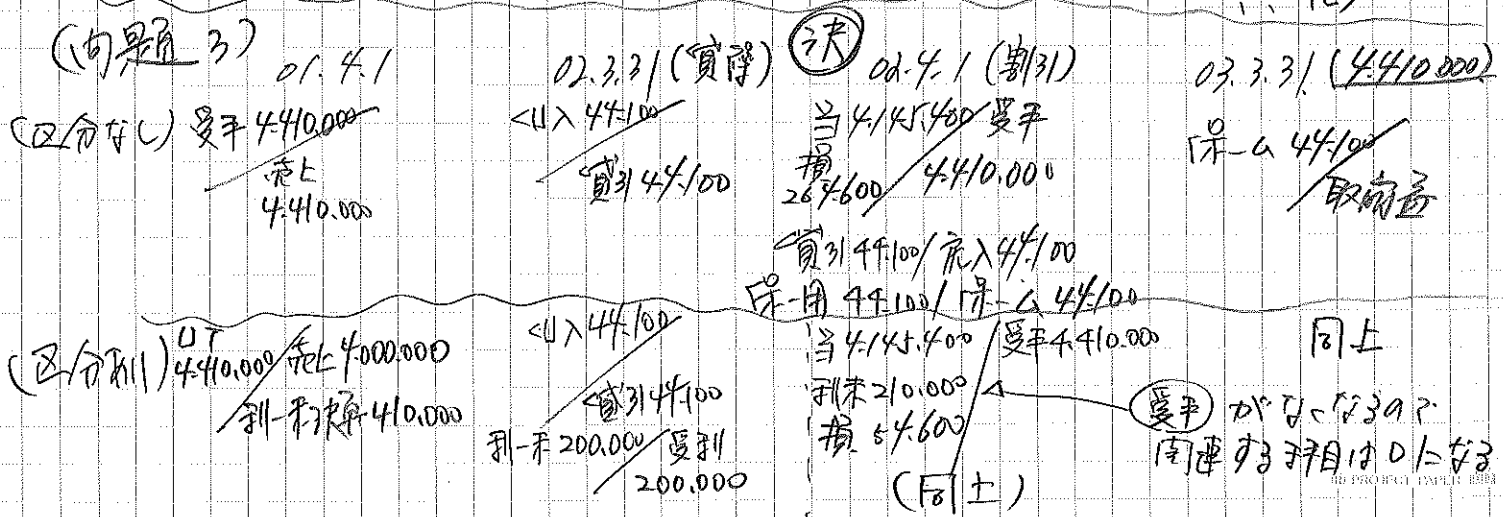
X社株主 24,000,000 (下加)	現金 17,490,000
Y社株主 10,980,000	資産 10,494,000
	負債 6,996,000

会計学

(問題2)



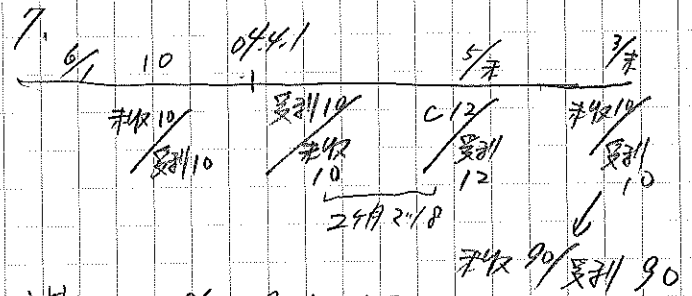
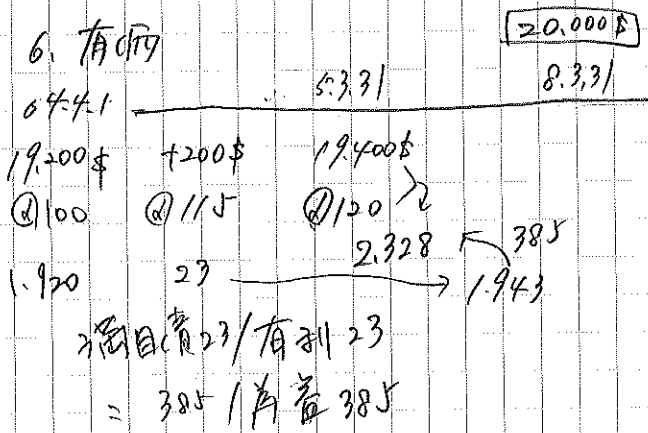
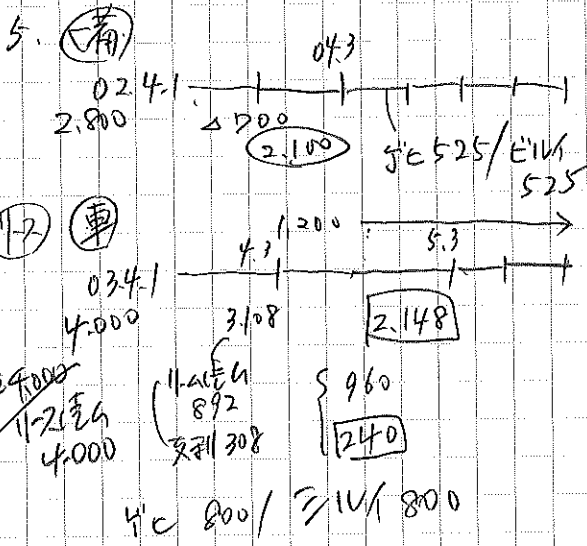
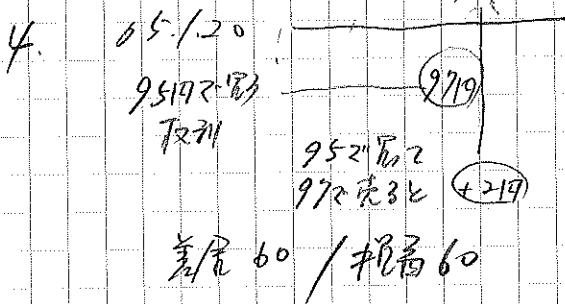
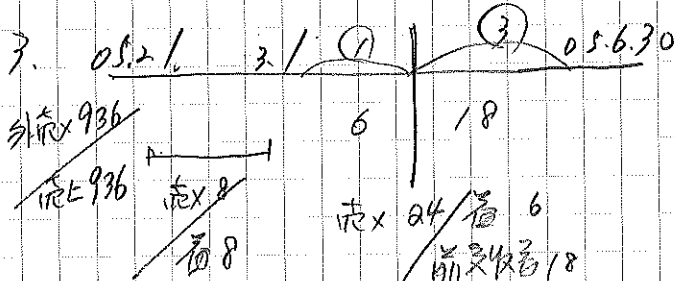
(問題3)



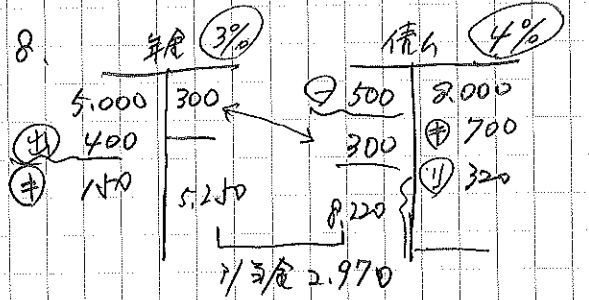
04.4.1 ————— 05.3.31 (120)
10拾50

1. $2,400 + 47,000 - (180 \times 16 + 15 \times 10) = 46,370$ 売原.

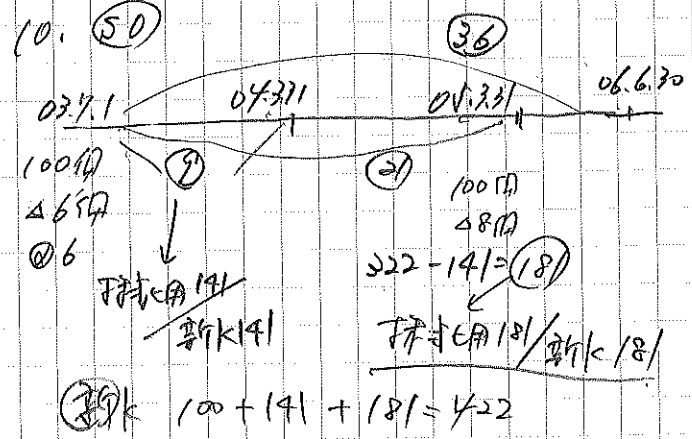
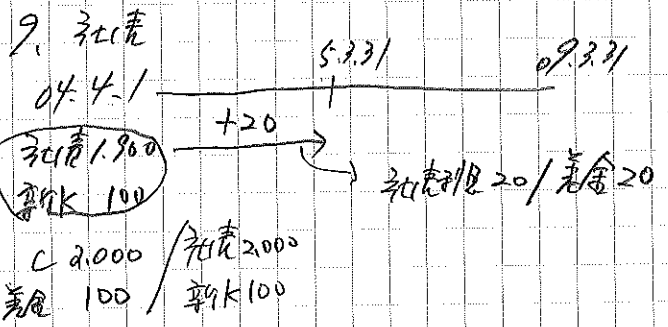
2. 10L=4 104 / 受取引当 5K
売取引当 50 商品%



貸取 6% = 9 x 12 = 108
: 貸取 1,800 元



比 870 / 引当 870 引当 900 / 当 900



* 法人税 と 繰上利息 付 X