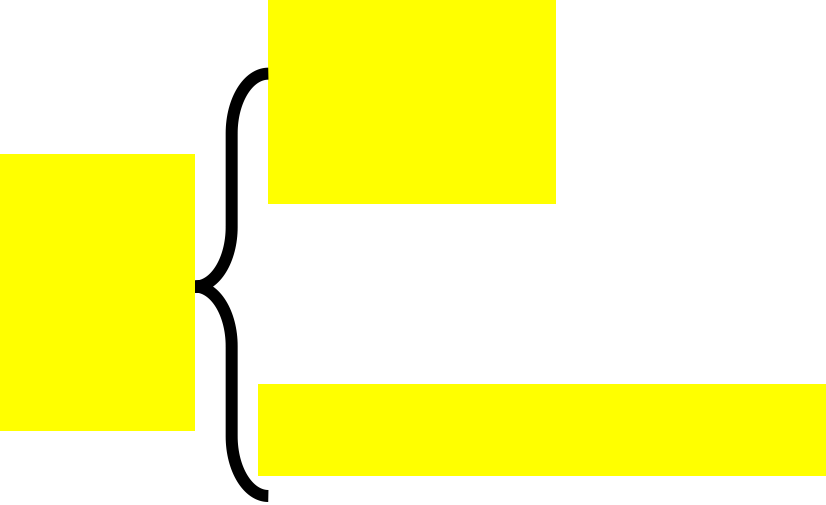
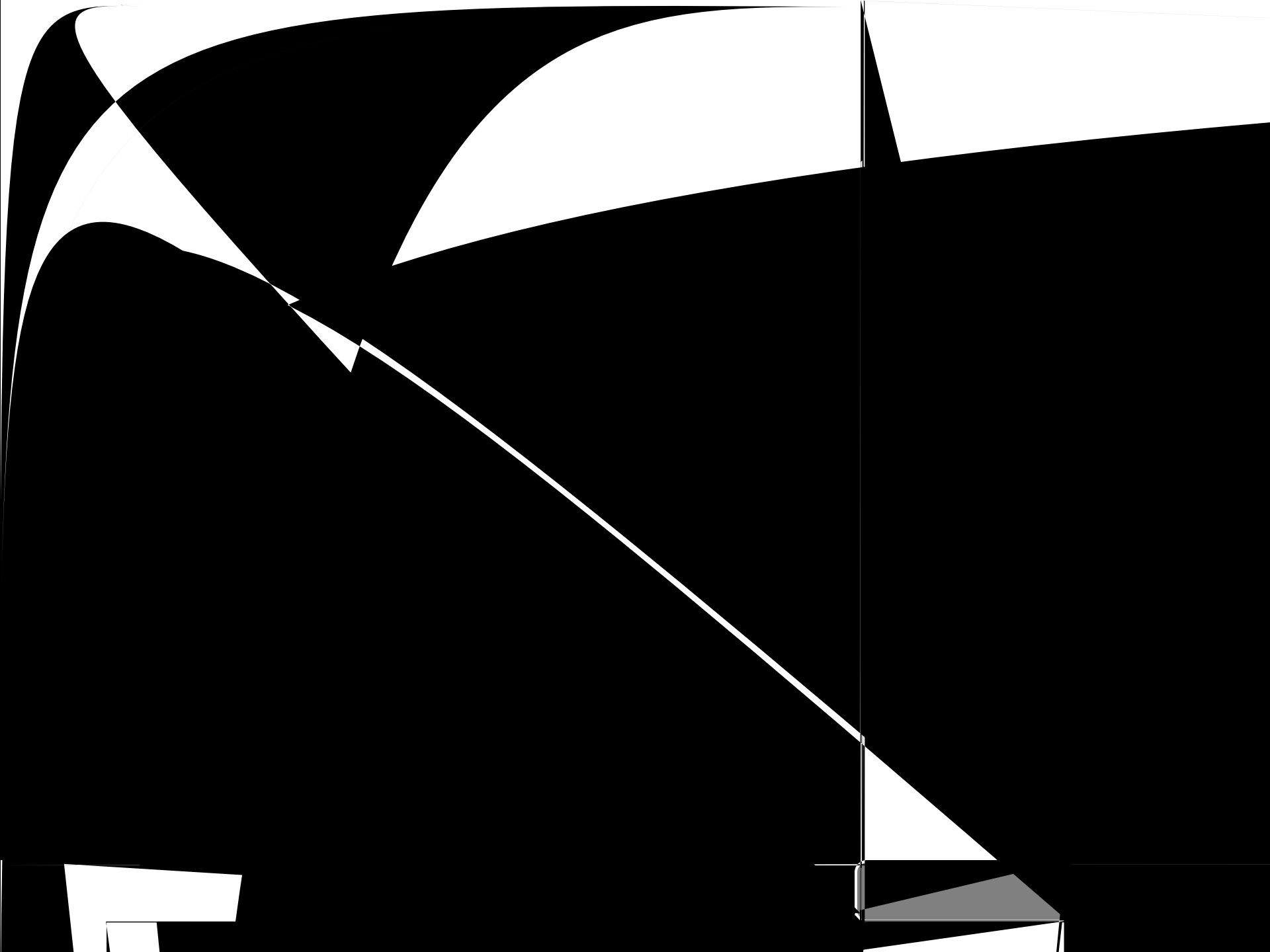


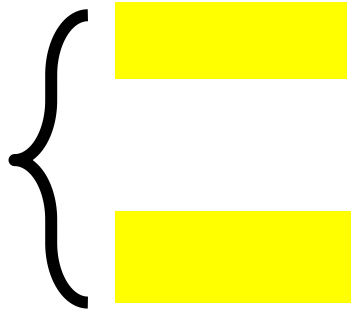


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Gengdan Institute of Beijing University of Technology

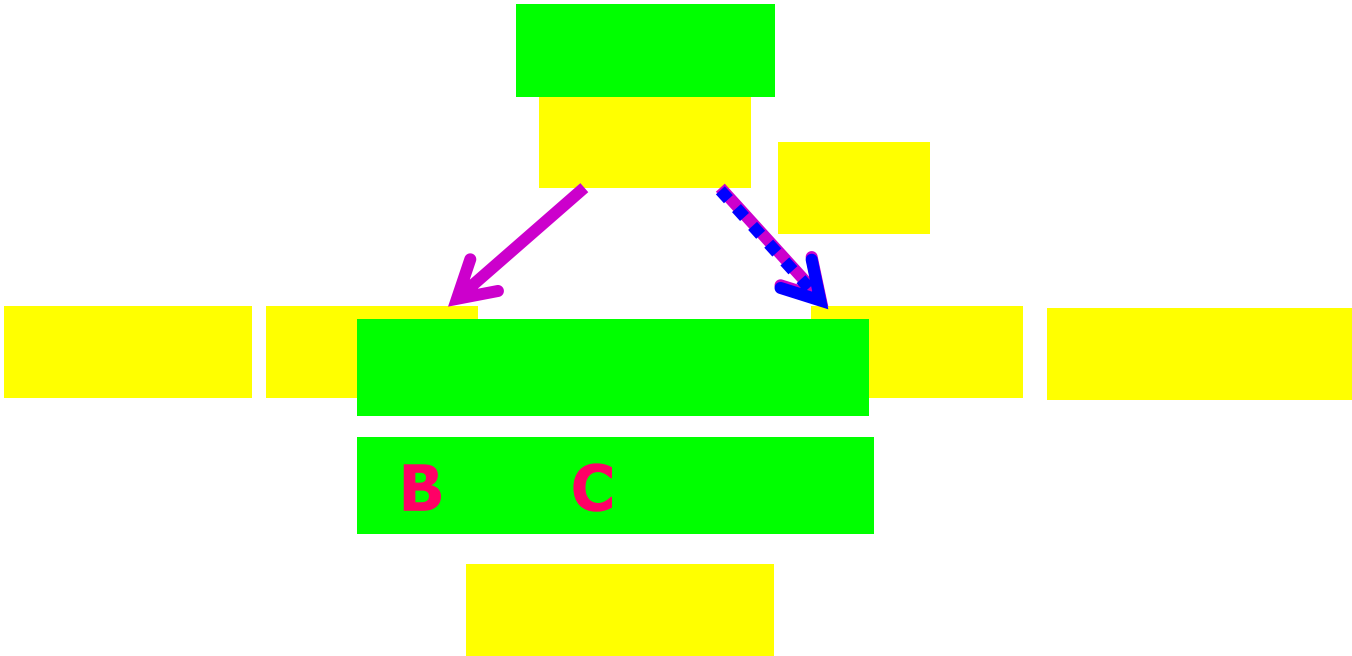


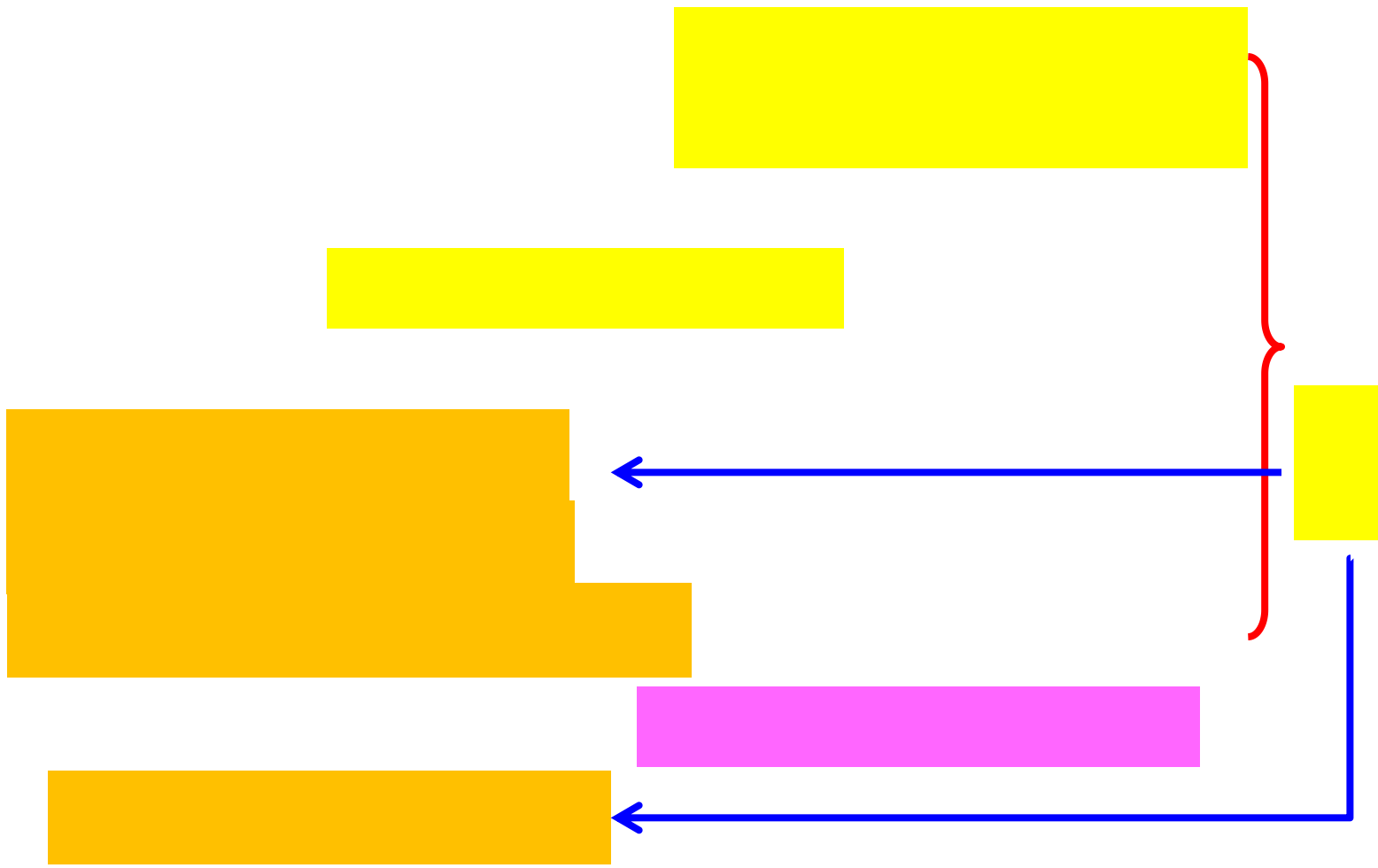








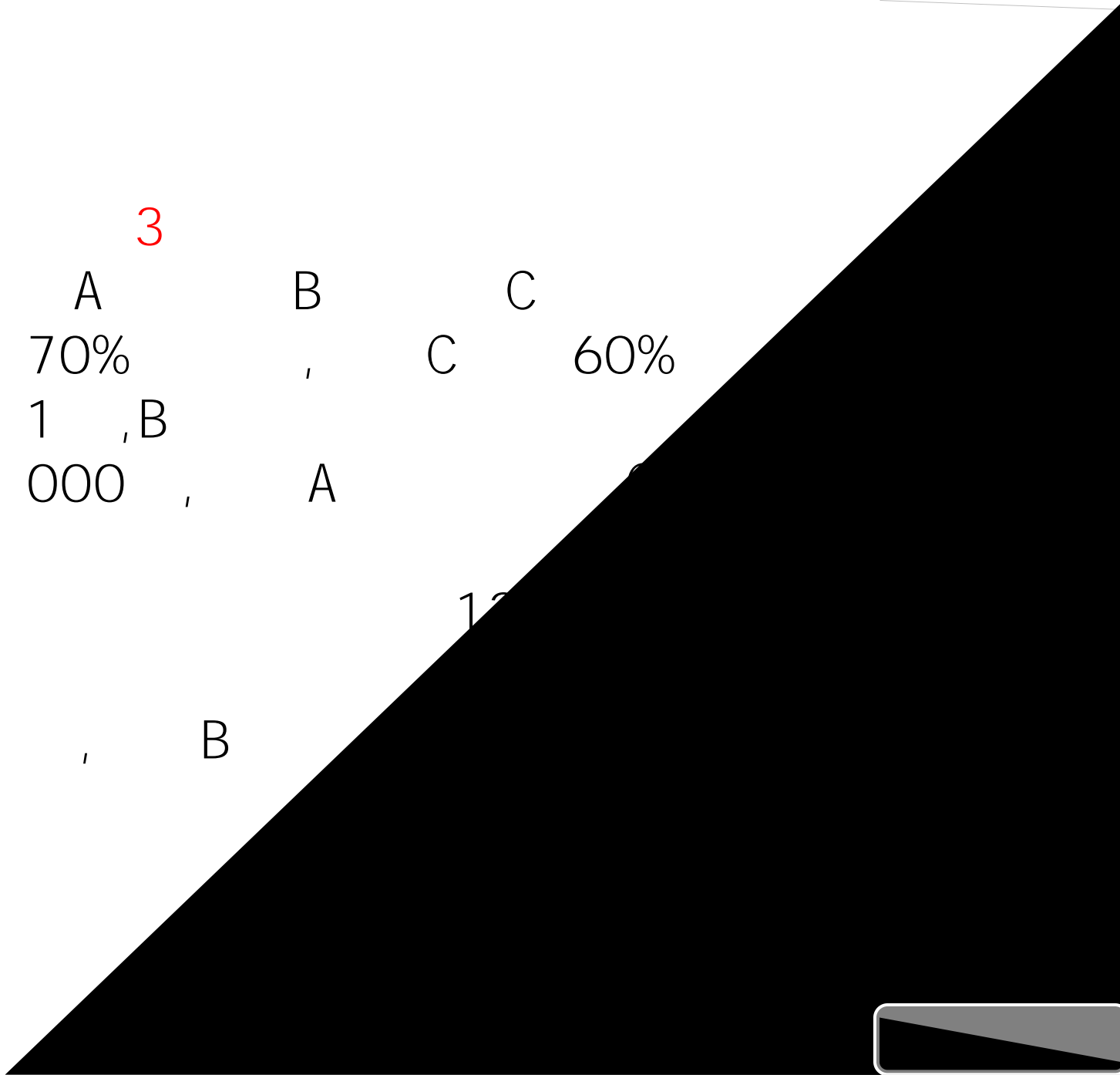












3

A

B

C

70%

60%

,

C

1 , B

000

,

A

12

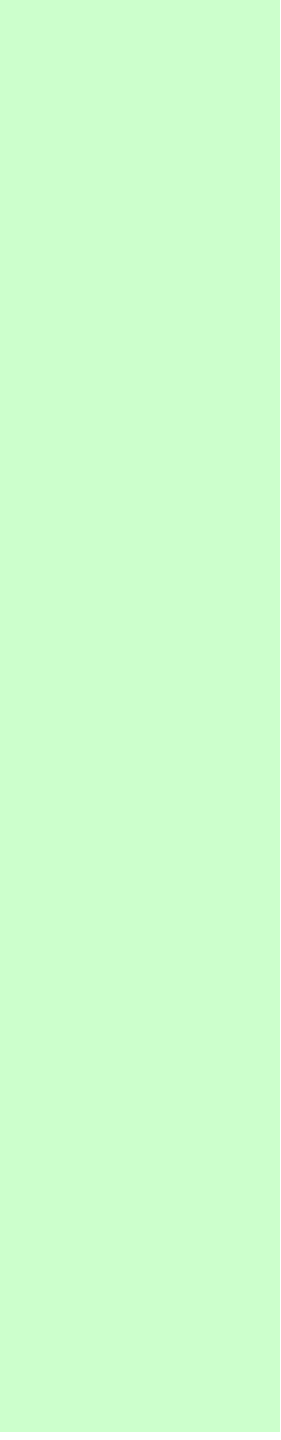
B

,

00









5

20×1 1 1 ,W

10 000 000

X 70%

900 000 ,

1 000 000 ,

130 000 ;

8 000 000 ,

3 000 000 ,

6

000 000 ,

780 000 ,W

212 000 (

12 000) ,X

25 000 000 ,W X

W

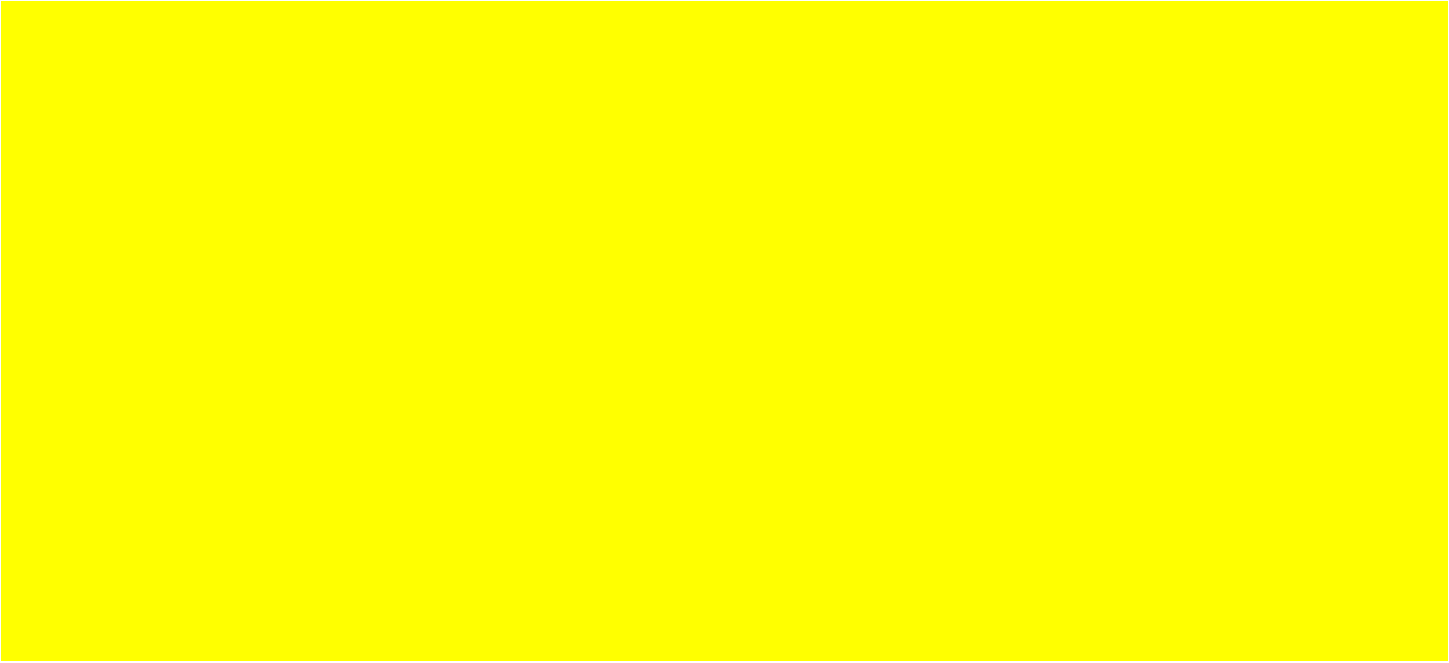


=

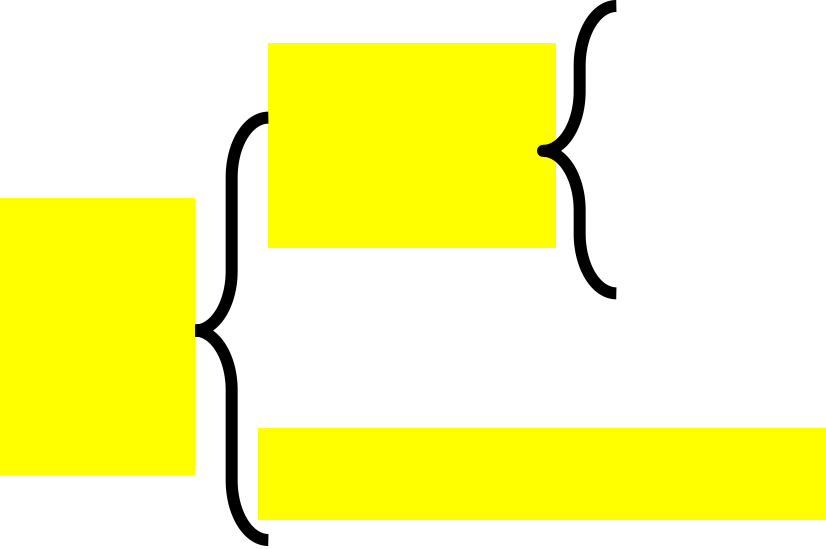
+

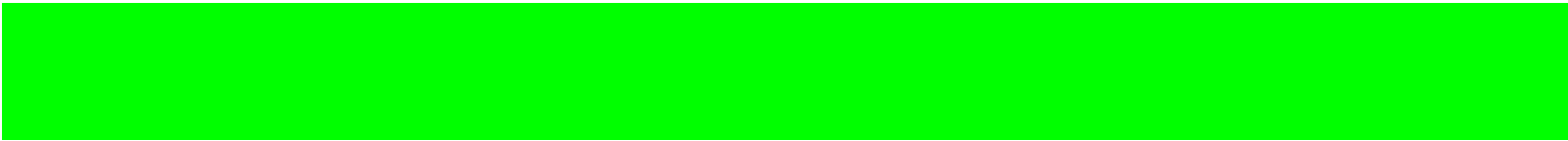
+

||









6

W X 70%

(1) 20×1 5 15 , X

(2) 20×1 5 25 , X

,



[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

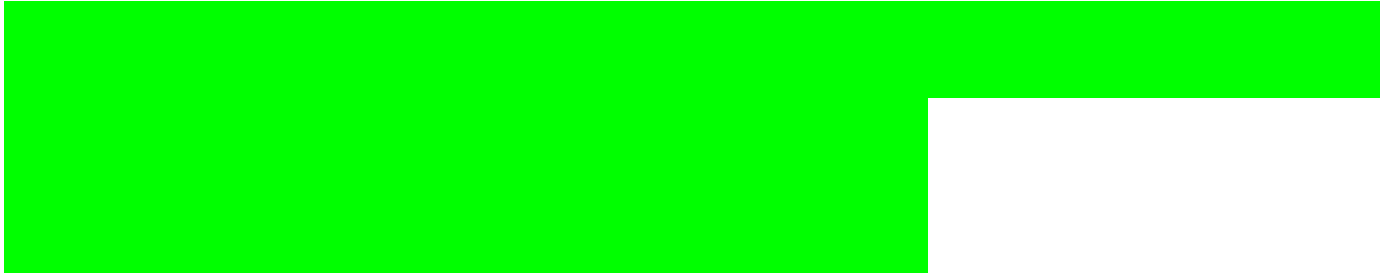
[Redacted]

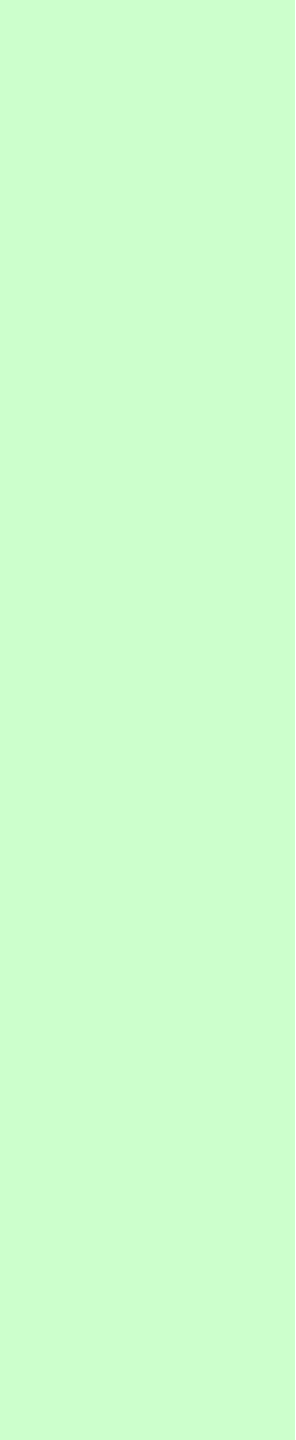
[Redacted]

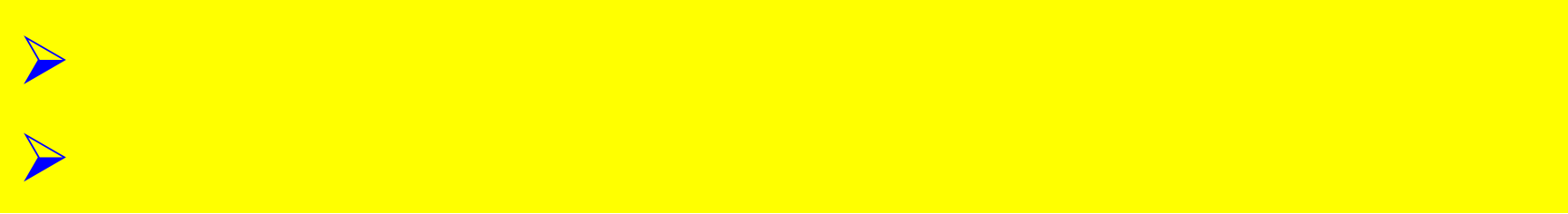
[Redacted]

[Redacted]

[Redacted]









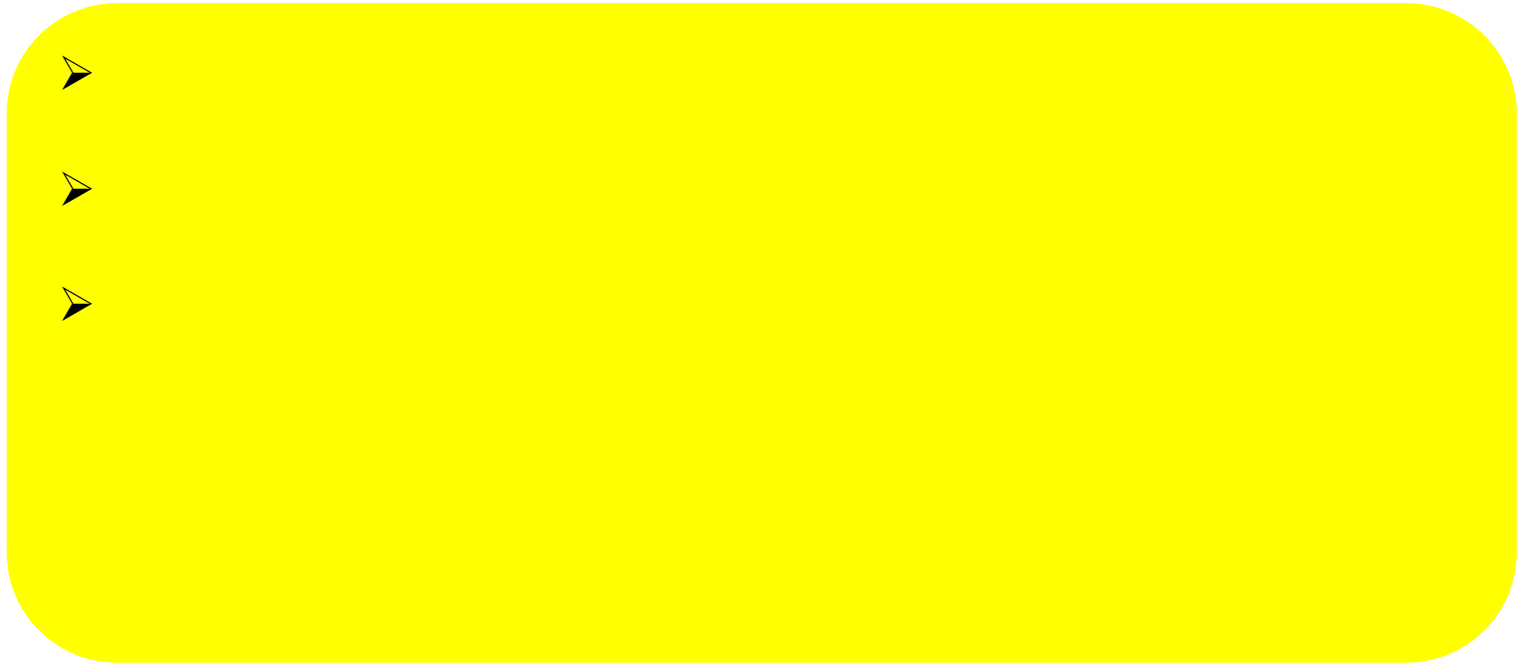


表 6-2

单位：万元

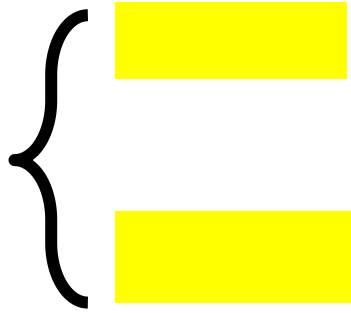
项目	账面原价	已提折旧 或摊销	公允价值	乙公司预计使用 年限	甲公司取得投资后剩余 使用年限
存货	750		1050		
固定资产	1800	360	2400	20	16
无形资产	1050	210	1200	10	8
合计	3600	570	4650		





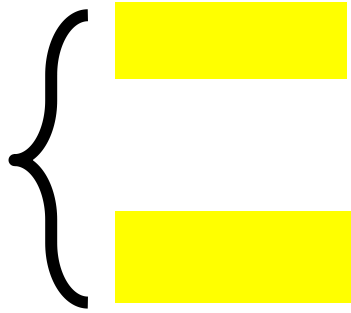






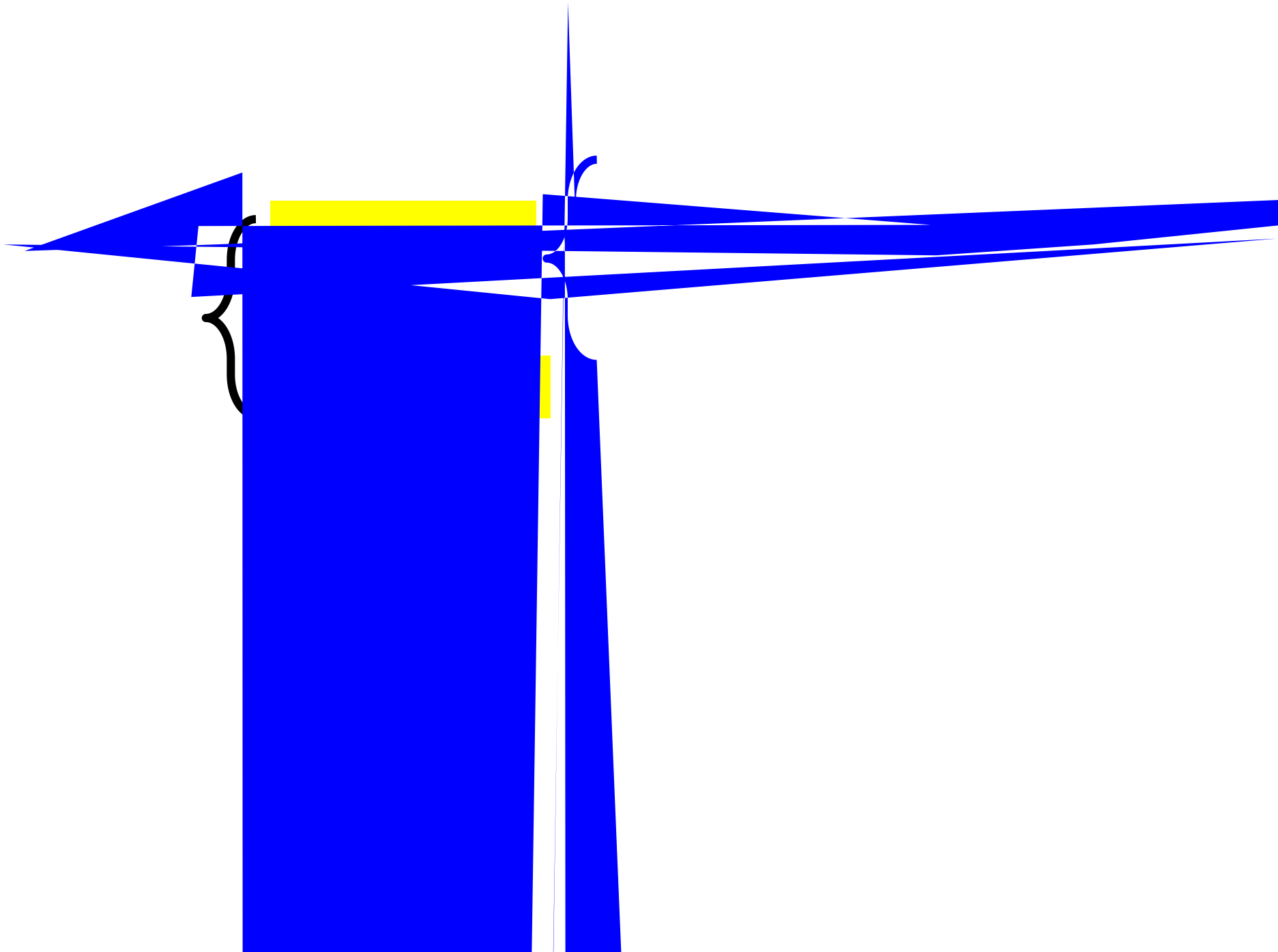


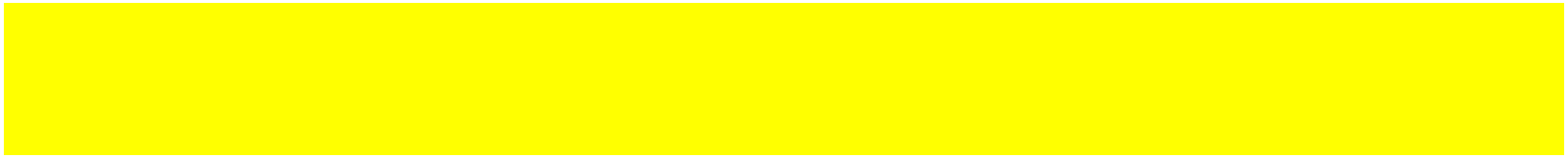


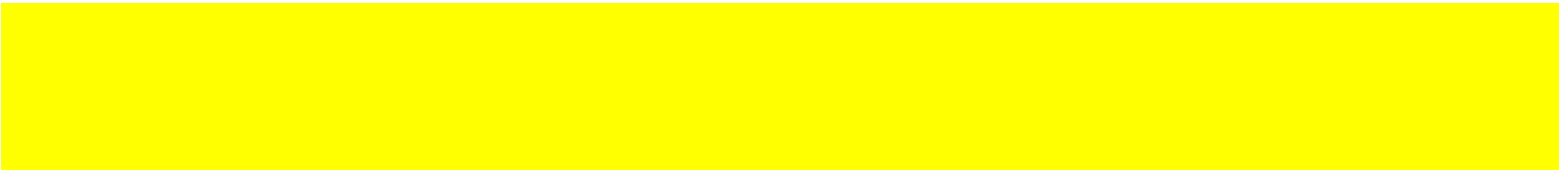












1. , ()

A

B

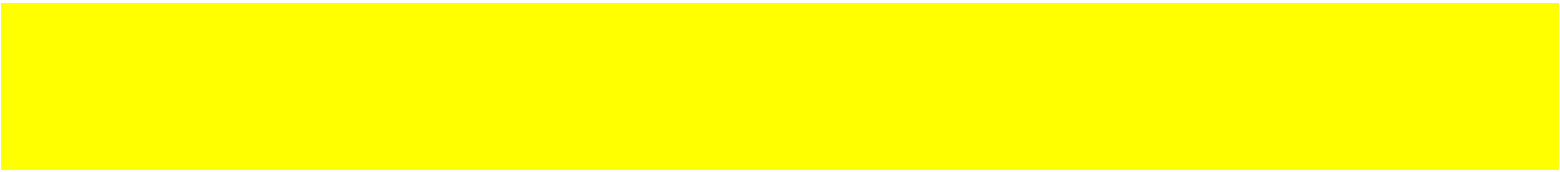
C

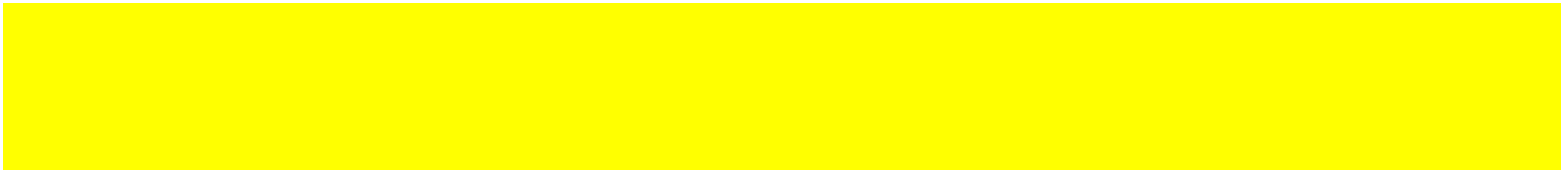
D





()











3.2022 4 20 , 1

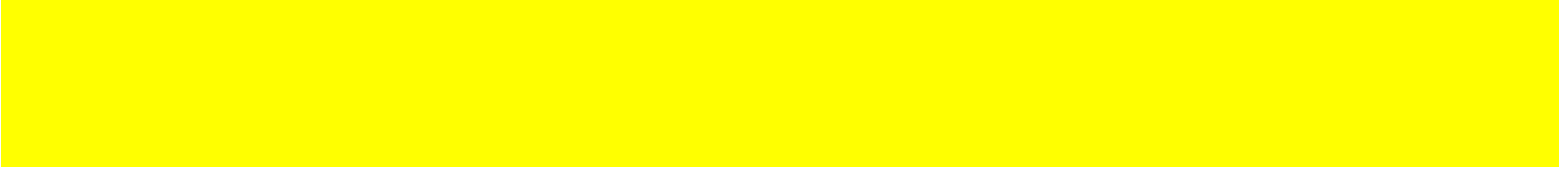
,5 10








,5 20
,7 15

()

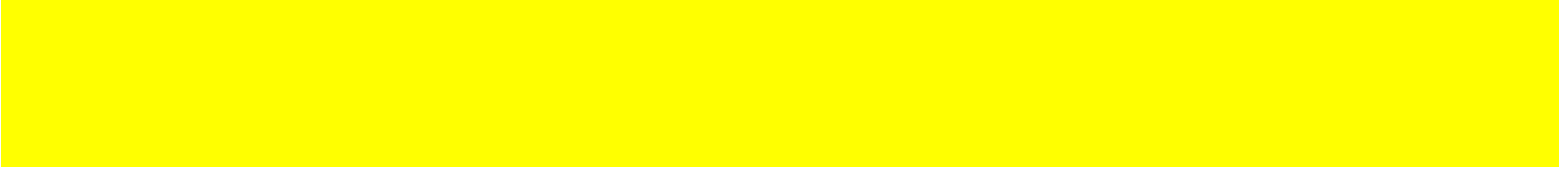
A 2022 4 1

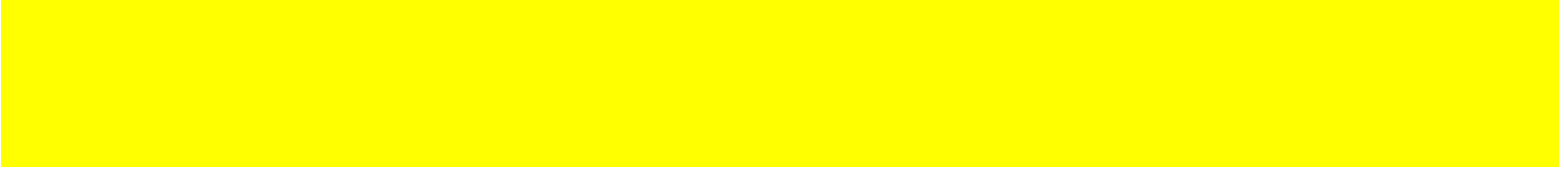
2022 4

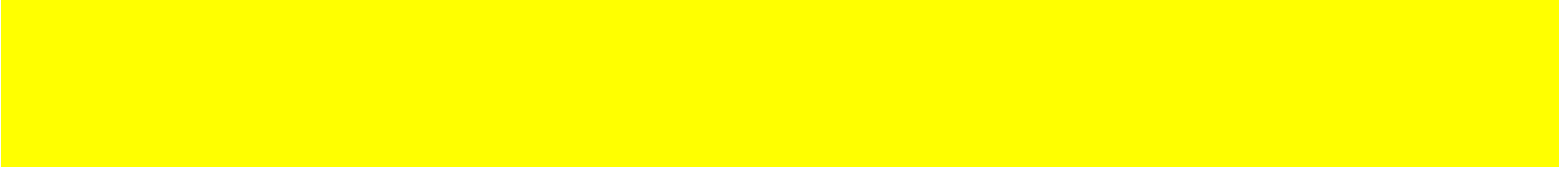


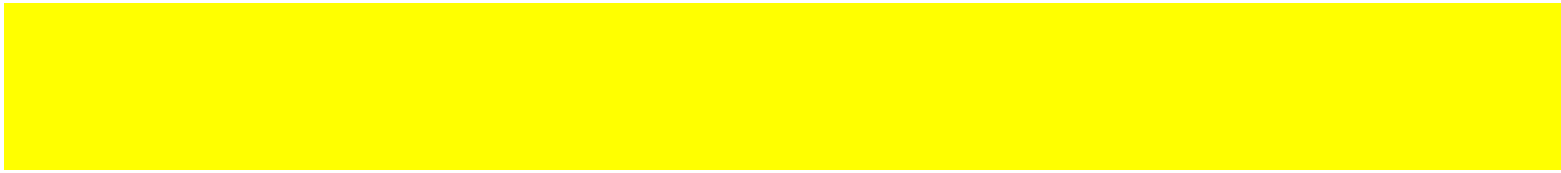
		 
		    













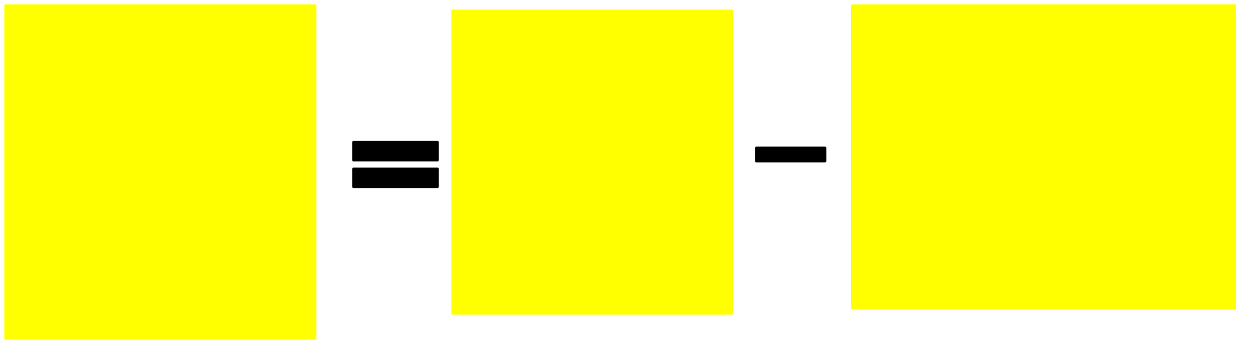
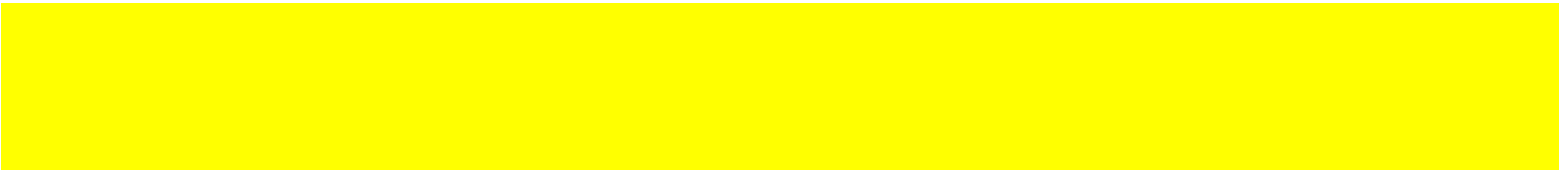


表11-1

单位：元

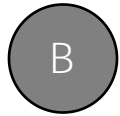
日期	每期资产 支出金额	累计资产 支出金额	闲置借款资金用于 短期投资金额
20×7年1月1日	1 500	1 500	500
20×7年7月1日	2 500	4 000	2 000
20×8年1月1日	1 500	5 500	500
		总计	5 500



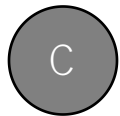
4.2×19 7 1 , 3 000 2 ,
 4%(5%),
 2×19 10 1 600
 2×20 1 1 2×20 7 1 1 500 800
 2×20 10 31 , ,
 2×20 12 31 ,
 ()



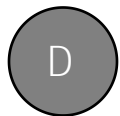
3 000 4%



2×19 7 1



3 000 4%



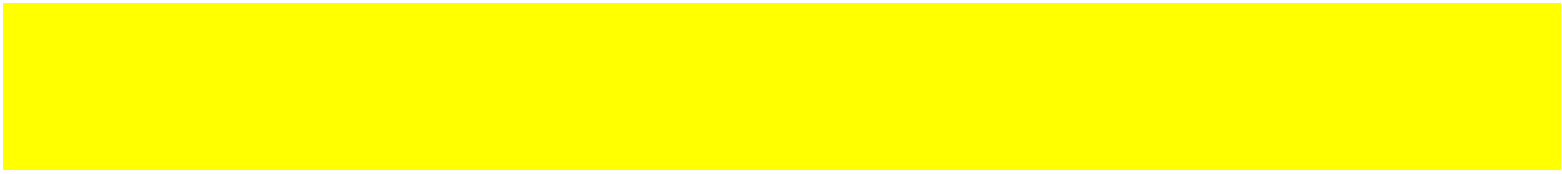
31 2×19 7 1 2×20 12



$5.20 \times 6 \quad 3 \quad 5 \quad ,$
 $000 \quad , \quad 2 \quad , \quad 20 \times 7 \quad 1 \quad 1 \quad 1.5$
 $20 \times 7 \quad 4 \quad 1 \quad 20 \times 7 \quad 6 \quad 1 \quad 7\% (\quad) \quad 5$
 $2 \ 000 \quad 1 \ 500 \quad 1 \ 500$
 $60 \quad 20 \times 7 \quad 10 \quad 1$
 20×7
 $()$

- A 262.50
- B 202.50
- C 350.00
- 290.00





$$\text{Yellow Box} = \text{Light Purple Box} \times \text{Yellow Box}$$



$$\left[\text{Yellow Box} - \text{Yellow Box} \right] \times \frac{\text{Yellow Box}}{\text{Yellow Box}}$$



A diagram representing a mathematical equation. On the left is a yellow square. To its right is an equals sign (=). To the right of the equals sign is a fraction. The numerator of the fraction is a yellow rectangle. The denominator is a yellow rectangle. To the right of the fraction is a multiplication sign (x). To the right of the multiplication sign is a yellow rectangle.



表11-1

单位：元

日期	每期资产 支出金额	累计资产 支出金额	闲置借款资金用于 短期投资金额
20×7年1月1日	1 500	1 500	500
20×7年7月1日	2 500	4 000	2 000
20×8年1月1日	1 500	5 500	500
		总计	5 500



