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: (07) 331-2133

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HORWATH CHIEN HSING
Certified Public Accountants
 A member of Horwath International

21 12
 12F, 21 Linshen 2nd Road,
 Kaohsiung, Taiwan R.O.C.
 : (07) 3312133
 : (07) 3331710

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	3	31		9.	,	95	3	31		94
						1,141,723				95
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									()	8,275
	13,599									
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		95 3 31		94 3 31			95 3 31		94 3 31	
1100	2 4	\$208,403	2 14	\$21,309	0 22	2100	16 30	-	\$84,000	0 87
1111	2 5	45,532	0 46	69,623	0 72	2140		\$48,594	56,462	0 59
						2150	29	11,370	7,974	0 08
1120	2 6	60,171	0 62	40,077	0 41	2160	2 26	51,150	15,153	0 16
1130	2 6 29	59,362	0 60	92,438	0 96	2170		82,546	77,526	0 80
1140	2 7	30,201	0 31	27,102	0 28	2180	2 5	88	2,367	0 02
1150	2 7 29	124,918	1 28	138,983	1 44					
1160		3,074	0 03	4,595	0 05	2210		5,788	6,987	0 08
1210	2 8	493,872	5 05	493,859	5 12	2260		15,014	8,377	0 08
1260		27,207	0 28	23,633	0 24	2270	18	2,667	1,333	0 02
1286	2 26	31,193	0 32	30,121	0 32	2298	17	78,853	67,096	0 69
1291	30	32,794	0 33	32,783	0 34					
						21XX		\$296,070	\$327,275	3 39
11XX		\$1,116,727	11 42	\$974,523	10 10					
						2420	18	\$196,000	\$198,667	2 06
1420	2 9	\$1,141,723	11 69	\$1,138,180	11 80					
1450	2 10	409,230	4 18	300,873	3 12	24XX		\$196,000	\$198,667	2 06
1480	2 11	1,270,588	13 00	1,315,718	13 64					
						2510	2 12	\$243,226	\$243,226	2 52
14XX		\$2,821,541	28 87	\$2,754,771	28 56					
						25XX		\$243,226	\$243,226	2 52
1501		\$305,998	3 12	\$300,417	3 12	2820	19 29	\$328,064	\$325,753	3 39
1521		664,879	6 80	664,878	6 90	2860	2 26	35,663	3,802	0 04
1531		2,331,216	23 85	2,331,216	24 16	2880	20 29	354,157	399,855	4 14
1551		47,620	0 48	47,245	0 49					
1627		4,330,406	44 30	4,242,467	43 98	28XX		\$717,884	\$729,410	7 57
1681		44,221	0 46	43,398	0 45					
15X8		1,077,981	11 02	1,077,981	11 18	20XX		\$1,453,180	\$1,498,578	15 54
15XY		\$8,802,321	90 03	\$8,707,602	90 28					
15X9	:	-3,436,468	-35 15	-3,360,618	-34 84	3110		\$5,865,678	\$5,865,678	60 81
1599	:	-3,984	-0 04	-3,984	-0 04					
1672		-	-	240	-	31XX	22	\$5,865,678	\$5,865,678	60 81
15XX	2 12 30	\$5,361,869	54 84	\$5,343,240	55 40					
						3210		\$121,329	\$121,329	1 26
						3230		342,661	342,661	3 55
1820	13 29	\$208,136	2 13	\$208,916	2 17	3280		3,116	2,049	0 02
1830	2 15	7,666	0 08	6,855	0 07					
1880	2 14 29	260,057	2 66	357,663	3 70	32XX	23	\$467,106	\$466,039	4 83
18XX		\$475,859	4 87	\$573,434	5 94					
						3310		\$895,256	\$877,774	9 10

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	95 3 31		94 3 31			95 3 31		94 3 31	
18XX					3320	541,140	5.53	538,221	5.58
					3350	575,307	5.89	476,732	4.94
					33XX	\$2,011,703	20.58	\$1,892,727	19.62
					3420	\$-3,405	-0.04	\$-5,339	-0.06
					3450	69,683	0.71	-23,689	-0.24
					34XX	\$66,278	0.67	\$-29,028	-0.30
					3510	\$-87,949	-0.90	\$-48,026	-0.50
					3XXX	\$8,322,816	85.14	\$8,147,390	84.46
1XXX	\$9,775,996	100.00	\$9,645,968	100.00	1XXX	\$9,775,996	100.00	\$9,645,968	100.00
					95 4 25				

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			95. 1. 1	95. 3. 31	94. 1. 1	94. 3. 31
4110		2	\$500,489	100.00	\$509,422	100.00
4000			\$500,489	100.00	\$509,422	100.00
5000			401,256	80.17	387,724	76.11
5910	()		\$99,233	19.83	\$121,698	23.89
6100			2,780	0.56	3,571	0.70
6200			16,091	3.21	20,622	4.05
6000			\$18,871	3.77	\$24,193	4.75
6900	()		\$80,362	16.06	\$97,505	19.14
7110			\$500	0.10	\$165	0.03
7120			8,274	1.65	13,599	2.67
7160		2	174	0.04	1,485	0.29
7310		2	6,051	1.21	3,034	0.60
7480			1,485	0.29	1,752	0.34
7100			\$16,484	3.29	\$20,035	3.93
7510			\$1,736	0.35	\$1,754	0.34
7530			-	-	28	0.01
7560		2	1,061	0.21	-	-
7650		2	-	-	2,367	0.46
7880			86	0.02	86	0.02
7500			\$2,883	0.58	\$4,235	0.83
7900	()		\$93,963	18.77	\$113,305	22.24
8110	()	2 26	20,118	-	20,380	-
9600	()		\$73,845	14.75	\$92,925	18.24
9750	()	27	\$0.16	\$0.13	\$0.20	\$0.16
	()	27	\$97,563	\$77,445	\$113,305	\$92,925
			\$0.17	\$0.14	\$0.19	\$0.16

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 94 1 1 94 3 31

	95. 1. 1	95. 3. 31	94. 1. 1	94. 3. 31
:		\$73,845		\$92,925
:		8,530		9,385
		10,643		10,913
		86		86
		-11,424		-11,424
		792		697
	()	-8,275		-13,600
	()	-		27
	()	-4,469		-3,034
	()	-		2,367
	()	2,950		5,466
-	()	17,607		-64,057
	()	-7,971		3,192
-	()	23,126		1,037
	()	67		-3,561
()	()	-14,378		39,621
	()	-10,988		-14,630
	()	1,968		3,027
	()	7,294		-63,744
	()	-13,161		1,385
	()	10,495		12,637
	()	-9,909		-2,094
	()	9,407		-2,462
	()	7,640		3,802
	()	-6,876		-5,320
	()	-----		-----
		\$86,999		\$2,641
		-----		-----
:		-		\$5,705
		-		28
		-		-1,204
()		\$1,159		-30
		-475		-1,960
		-----		-----
	()	\$684		\$2,539
		-----		-----
:		\$-170,000		\$-70,999
()		-		-219,842
()		-333		200,000
		-1,913		-
()		1,296		410
()		-31,397		-
		-----		-----
	()	\$-202,347		\$-90,431
		-----		-----
	()	\$-114,664		\$-85,251
		323,067		106,560
		-----		-----
		\$208,403		\$21,309
		=====		=====
:		\$1,751		\$1,623
:		-		-
		-----		-----
		\$1,751		\$1,623
		=====		=====
		\$15		\$131
		=====		=====

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	95. 1. 1	95. 3. 31	94. 1. 1	94. 3. 31
:		\$2,667		\$1,333
		=====		=====
		\$45,698		\$45,698
		=====		=====
		\$48,026		\$48,026
		=====		=====
:		\$32,429		-
		-1,032		-
		-----		-----
		\$31,397		-
		=====		=====
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		-	110,925
		(\$1,061)	\$110,925

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	94 3 31	94 3 31
	()	()
	\$370, 496	\$ -
	1, 315, 718	-
	2, 367	-
	-	69, 623
		300, 873
	-	1, 315, 718
	-	2, 367
	<u>\$1, 688, 581</u>	<u>\$1, 688, 581</u>
	94	94
	()	()
	\$2, 367	\$ -
	-	2, 367
	<u>\$2, 367</u>	<u>\$2, 367</u>

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	95 3 31	94 3 31
	\$776	\$929
	1, 454	2, 110
	36, 500	13, 270
	-	5, 000
	169, 673	-
	<u>\$208, 403</u>	<u>\$21, 309</u>

5.

	95 3 31	94 3 31
()	\$45,532	\$69,623
	<u>\$45,532</u>	<u>\$69,623</u>
	\$88	\$2,367
	<u>\$88</u>	<u>\$2,367</u>

(1) 95 94 1

95 3 31		()
	95. 5- 95. 6	USD 1,000
	95. 6- 95. 7	USD 1,000
94 3 31		()
	94. 7- 94. 8	USD 2,000
	94. 8- 94. 9	USD 1,000

(2) 95 94 1 , ()
 6,051 3,034 ; ()
 0 (2,367)

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	95 3 31	94 3 31
	\$63,109	\$41,376
:	(2,938)	(1,299)
	<u>\$60,171</u>	<u>\$40,077</u>
	\$60,348	\$93,467
:	(986)	(1,029)
	<u>\$59,362</u>	<u>\$92,438</u>
	<u>\$119,533</u>	<u>\$132,515</u>

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	95	3	31	94	3	31
			\$32,068			\$30,474
:			(1,867)			(3,372)
			\$30,201			\$27,102
			\$131,982			\$146,137
:			(7,064)			(7,154)
			\$124,918			\$138,983
			\$155,119			\$166,085

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	95	3	31	94	3	31
			\$189,260			\$161,961
			51,405			82,154
			176,530			169,110
			32,675			32,367
			58,178			62,443
			\$508,048			\$508,035
:			(14,176)			(14,176)
			\$493,872			\$493,859

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		95	3	31
	()			
()	363		\$418, 078	99. 29%
()	38, 000		297, 678	33. 04%
()	17, 475		220, 003	38. 41%
()	41		61, 120	25. 36%
	2, 820		60, 192	100. 00%
()	5, 264		52, 808	21. 05%
()	11		40, 437	49. 71%
()	2, 499		32, 412	24. 99%
()	2		6, 372	29. 96%
()	49		649	49. 00%
			\$1, 189, 749	
:			(48, 026)	
			\$1, 141, 723	

		94	3	31
	()			
()	363		\$404, 859	99. 29%
()	38, 000		292, 533	33. 04%
()	17, 475		209, 191	38. 41%
()	8, 000		80, 129	21. 05%
	2, 820		69, 770	100. 00%
()	41		59, 364	25. 36%
()	15		44, 674	49. 71%
()	2, 499		19, 208	24. 99%
()	2		5, 889	29. 96%
()	49		589	49. 00%
			\$1, 186, 206	
:			(48, 026)	
			\$1, 138, 180	

(1)	95	94	1	,	()
		()	8,275	13,599	;
	95	:		:	
					()
		()		\$418,078	\$1,477
		()		297,678	3,914
		()		220,003	(1,774)
		()		61,120	(35)
				60,192	(3)
		()		52,808	111
		()		40,437	(15)
		()		32,412	4,447
		()		6,372	98
		()		649	55
				\$1,189,749	\$8,275
	:			(48,026)	-
				\$1,141,723	\$8,275
	94	:			()
		()		\$404,859	\$5,060
		()		292,533	1,112
		()		209,191	(1,816)
		()		80,129	120
				69,770	(3)
		()		59,364	1,820
		()		44,674	(227)
		()		19,208	6,947
		()		5,889	585
		()		589	1
				\$1,186,206	\$13,599
	:			(48,026)	-
				\$1,138,180	\$13,599

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\$112, 507 \$201, 805

296, 723 99, 068

\$409, 230 \$300, 873

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(1) 95 3 31 :

	\$842,833	\$ -	\$ -	\$842,833
	776,116	522,704	-	253,412
	2,632,425	2,590,333	3,908	38,184
	48,067	42,391	-	5,676
	44,819	40,536	76	4,207
	<u>\$4,344,260</u>	<u>\$3,195,964</u>	<u>\$3,984</u>	<u>\$1,144,312</u>
	\$3,698,520	\$ -	\$ -	\$3,698,500
	693,835	193,975	-	499,860
	65,238	46,109	-	19,129
	468	420	-	48
	<u>\$4,458,061</u>	<u>\$240,504</u>	<u>\$ -</u>	<u>\$4,217,557</u>
	<u><u>\$8,802,321</u></u>	<u><u>\$3,436,468</u></u>	<u><u>\$3,984</u></u>	<u><u>\$5,361,869</u></u>

(2) 94 3 31 :

	\$964,907	\$ -	\$ -	\$964,907
	776,115	499,249	-	276,866
	2,632,425	2,580,918	3,908	47,599
	47,692	40,660	-	7,032
	43,996	39,259	76	4,661
	240	-	-	240
	<u>\$4,465,375</u>	<u>\$3,160,086</u>	<u>\$3,984</u>	<u>\$1,301,305</u>
	\$3,479,188	\$ -	\$ -	\$3,479,188
	693,835	153,373	-	540,462
	67,868	45,788	-	22,080
	1,576	1,371	-	205
	<u>\$4,242,467</u>	<u>\$200,532</u>	<u>\$ -</u>	<u>\$4,041,935</u>
	<u><u>\$8,707,842</u></u>	<u><u>\$3,360,618</u></u>	<u><u>\$3,984</u></u>	<u><u>\$5,343,240</u></u>

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	95	3	31
	\$305, 998	\$536, 835	\$842, 833
	664, 879	111, 237	776, 116
	2, 331, 216	301, 209	2, 632, 425
	47, 620	447	48, 067
	44, 221	598	44, 819
	<u>\$3, 393, 934</u>	<u>\$950, 326</u>	<u>\$4, 344, 260</u>
	\$3, 570, 865	\$127, 655	\$3, 698, 520
	693, 835	-	693, 835
	65, 238	-	65, 238
	468	-	468
	<u>\$4, 330, 406</u>	<u>\$127, 655</u>	<u>\$4, 458, 061</u>
	<u><u>\$7, 724, 340</u></u>	<u><u>\$1, 077, 981</u></u>	<u><u>\$8, 802, 321</u></u>
	94	3	31
	\$300, 417	\$664, 490	\$964, 907
	664, 878	111, 237	776, 115
	2, 331, 216	301, 209	2, 632, 425
	47, 245	447	47, 692
	43, 398	598	43, 996
	240	-	240
	<u>\$3, 387, 394</u>	<u>\$1, 077, 981</u>	<u>\$4, 465, 375</u>
	\$3, 479, 188	\$ -	\$3, 479, 188
	693, 835	-	693, 835
	67, 868	-	67, 868
	1, 576	-	1, 576
	<u>\$4, 242, 467</u>	<u>\$ -</u>	<u>\$4, 242, 467</u>
	<u><u>\$7, 629, 861</u></u>	<u><u>\$1, 077, 981</u></u>	<u><u>\$8, 707, 842</u></u>

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(5) 86 12 16 ,

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86 12	\$667, 813	\$397, 812	\$270, 001

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, 152, 414 , 94

(6) 63 12 31 69 12 31

, , 84, 422

431, 839

(7) 95 94 3 , 0

(8) 95 94 3 , 64, 615

151, 615

(9) 93 ,

95 3 , 3, 984

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	95 3 31	94 3 31
	\$49	\$49
	1, 742	1, 742
	2, 465	2, 465
	200, 460	200, 460
	3, 420	4, 200
	<u>\$208, 136</u>	<u>\$208, 916</u>

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	95	3	31	94	3	31
			\$129,081			\$162,773
			127,743			191,310
			<u>\$256,824</u>			<u>\$354,083</u>
			\$5,746			\$5,746
:			(2,513)			(2,166)
			<u>\$3,233</u>			<u>\$3,580</u>
			\$120,918			\$120,918
:			(120,918)			(120,918)
	\$		-	\$		-
			<u>\$260,057</u>			<u>\$357,663</u>

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120,918

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	95.	1.	1-95.	3.	31	94.	1.	1-94.	3.	31
					\$7,983					\$5,592
					475					1,960
					(792)					(697)
					<u>\$7,666</u>					<u>\$6,855</u>

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\$33,155

\$21,398

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	95	3	31	94	3	31
			\$111, 783			\$109, 472
			6, 545			6, 545
			209, 676			209, 676
			60			60
			<u>\$328, 064</u>			<u>\$325, 753</u>

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	95	94
	\$411, 279	\$456, 977
	-	-
	(11, 424)	(11, 424)
	<u>\$399, 855</u>	<u>\$445, 553</u>
:	(45, 698)	(45, 698)
	<u>\$354, 157</u>	<u>\$399, 855</u>

(1)

(2)

(3) , 29. (4)

22.

	<u>95</u>	<u>3</u>	<u>31</u>	<u>94</u>	<u>3</u>	<u>31</u>
			\$8,000,000			\$8,000,000
			5,865,678			5,865,678
			586,568			586,568
()						
()			10			10

23.

, , ,
, , ,
, , ,
, , ,
, , ,

24.

(1)	, , ,	10%	, , ,
	3%	1%	, , ,
(2)	41	, , ,	(, , ,)
			, , ,
		95 3 31	, , ,
	541,140		

(3)

A. 95 4

94

:

\$3,000

9,000

\$12,000

B. 95 4 26

94

C.

D.

94

A.

94

:

94

A

290,808

94

B

12,000

94

() C

582,215

(A-B)/C

0.48

(4)

95 4

94 6

94

93

:

()

94

93

94

93

\$29,081

\$17,483

\$

\$

30,034

(2,919)

-

-

288,000

146,642

0.5

0.25

9,000

4,583

-

-

3,000

1,527

-

-

\$359,115

\$167,316

25.

		95	1	:
				:
	4,302			4,302
	1,235	5,135		6,370
				:
		94	1	
	4,302			4,302

(1)	95	94	1	()
			48,026	, 95 94
1			48,370	, 26,199
	34,889			,
(2)			10%	,
			6,370	, 95 3 31
	, 95 3 31			39,922
			2,136,148	58,657

(3)

(4)

95. 4. 26 ,
66,807

10,567 ,

26.

(1)

()

A :

	95	3	31	94	3	31
			\$1,685			\$1,302
			3,544			3,544
			25,000			25,000
			964			275
			<u>\$31,193</u>			<u>\$30,121</u>
:			-			-
			<u><u>\$31,193</u></u>			<u><u>\$30,121</u></u>

B :

	95	3	31	94	3	31
			\$30,195			\$35,760
			11,136			-
()			(50,767)			(52,139)
			31,226			31,226
			(4,804)			(4,804)
			23,432			68,432
			1,161			1,816
			<u>\$41,579</u>			<u>\$80,291</u>
:			(77,242)			(84,093)
			<u><u>(\$35,663)</u></u>			<u><u>(\$3,802)</u></u>

(2)	()								
				95	1		94	1	
						\$10,510			\$12,768
	()					9,608			6,829
						-			783
	()					\$20,118			\$20,380
(3)									
				95	3	31	94	3	31
						\$10,510			\$12,768
	:					(15)			(12)
	()					\$10,495			\$12,756
				95	3	31	94	3	31
						\$10,495			\$12,756
						40,655			2,397
						\$51,150			\$15,153
(4)									
				95.	1.	1-95.	94.	1.	1-94.
						3. 31			3. 31
						\$23,481			\$28,316
						(10,495)			(12,768)
						(2,069)			(3,399)
	()					(1,248)			(167)
						841			786
						\$10,510			\$12,768
(5)	95	3	,				92		

(6) 95 3 ,
:

	\$100,000	\$5,832	95
	42,600	42,600	96

(7) :

	95 3 31	94 3 31
	\$12,405	\$4,518
86	184,867	184,867
87	390,440	291,865
	94	93
	3.18%	3.70%
	()	()

94 ,

27.

	95	1	94	1
	\$95,024	\$74,906	\$113,305	\$92,925
	(1,061)	(1,061)	-	-
	\$93,963	\$73,845	\$113,305	\$92,925
()	<u>\$576,832</u>	<u>\$576,832</u>	<u>\$582,266</u>	<u>\$582,266</u>
	0.16	0.13	0.19	0.16
	-	-	-	-
	<u>0.16</u>	<u>0.13</u>	<u>0.19</u>	<u>0.16</u>

$$= 581,031 * 1/12 + (581,031 - 2,018) * 1/12 + (579,013 - 138) * 1/12 + (578,875 - 2,979) * 9/12 = 576,832$$

5,135

	95	1	94	1
	\$98,624	\$78,506	\$113,305	\$92,925
	(1,061)	(1,061)	-	-
	\$97,563	\$77,445	\$113,305	\$92,925
()	<u>\$581,134</u>	<u>\$581,134</u>	<u>\$586,568</u>	<u>\$586,568</u>
	0.17	0.14	0.19	0.16
	-	-	-	-
	<u>0.17</u>	<u>0.14</u>	<u>0.19</u>	<u>0.16</u>

	95	1	
	\$23, 296	\$6, 037	\$29, 333
	26	306	332
	635	354	989
	18, 455	718	19, 173
	-	86	86
	247	545	792
	<u>\$42, 659</u>	<u>\$8, 046</u>	<u>\$50, 705</u>
	94	1	
	\$22, 925	\$11, 684	\$34, 609
	737	359	1, 096
	-	17	17
	19, 501	797	20, 298
	-	86	86
	351	346	697
	<u>\$43, 514</u>	<u>\$13, 289</u>	<u>\$56, 803</u>

B.

	95. 1. 1	95. 3. 31
		%
()	\$367, 595	73. 45%
	<u>\$367, 595</u>	
	94. 1. 1	94. 3. 31
		%
()	\$384, 221	75. 42%
()	3, 042	0. 60%
	<u>\$387, 263</u>	

2-4 ,

C. ()

	95	3	31
:			
()	\$60, 348		48. 88%
	<u>\$60, 348</u>		
:			
()	\$2, 232		1. 36%
()	129, 745		79. 09%
	5		-
	<u>\$131, 982</u>		
:			
()	\$11, 370		18. 96%
	<u>\$11, 370</u>		
:			
()	\$5, 052		6. 12%
	3, 440		4. 17%
	71		0. 09%
	<u>\$8, 563</u>		

	94	3	31
:			
()	\$93,467		69.32%
	<u>\$93,467</u>		
:			
()	\$2,243		1.27%
()	142,870		80.90%
()	1,013		0.57%
	11		0.01%
	<u>\$146,137</u>		
:			
()	\$7,213		11.19%
()	761		1.18%
	<u>\$7,974</u>		
:			
()	\$6,358		8.20%
	3,300		4.26%
	<u>\$9,658</u>		
D.	32		
E.			
a.	()		
(a)	:		
(b)	:		
	82 4 1 75 12 31 ,		
	96 12 31		
(c)	:		
	()		200,000
(d)	95 94 1	7,490	
	2,497 ,		

b. ()
 2,900 , 276 ()
), 6 95 94 1 829

c. 6 7 8 10 11 ,
 95 94 1 1,525 1,714

F. :

a. () ,

:

(a) : ()

,

(b) : 95 1 1 95 12 31

(c) : ()

(d) 95 94 1 15,034 12,183

b. ()

138 , 95 94 1 30,749 19,369

(3) :

		95	1		
()		94. 1. 1-	95. 12 31	\$2,127	
	3				
()	763	86. 11. 18-	103. 11. 17	11,424	
	3	5	94. 1. 1-	95. 12 31	178
		325			
	1 2				

		94	1	
()		94. 1. 1-95. 12. 31		\$2,127
	3			
()	763	86. 11. 18-103. 11. 17		11,424
	3 5	94. 1. 1-95. 12. 31		177
	1 2	325		
A.	()	20	,	
B.	()			763 86 11
	18 103 11 17			100,000 ,
C.				,
(4)				
		763	,	
				,
		13 6		95
94 3		605,585	,	95 94
		11,424	,	21.
(5)				
	14.			

30.

	95 3 31	94 3 31
	\$18,853	\$147,104
	2,800,438	2,672,187
	11,077	12,066
	55,776	59,200
	32,794	32,783
	\$2,918,938	\$2,923,340

31.

(1) 95 3 31 94 3 31 ,

:

	95 3 31		94 3 31
	\$282,808.5	\$	-
	375,761.57		-
	94 3 31		
	\$59,500	\$	-

(2) 95 3 31 94 3 31 ,

:

	95 3 31		94 3 31
	\$1,699,542		\$1,500,788
()			
	9,759		9,743
()			

(3) 5032 ,
 , 6 97 32 ,
 4936 , ,
 , 46
 , 81 6 18
 :

A.

B.

1/2 (,
 , 80%) , 1/2
 ; , 90

C.

1/2 301,500
 95 3 , 91,824 ,
 209,676

(4)

, :
 A, : 847-1 14 ,
 7.3345

B. : 91 1 1 95 12 31 , 5 ,

C. : A. : 6% ,
 B. : , 1
 7 95 94 1
 3,407

(5)

() ()
 () 001
 , 6,785,714 , 2%

32

1.

(1)

:

(2)

:

(3)

:

(4)

:

(5)

:

(6)

:

(7)

:

(8)

:

(9)

:

33.

2

:

3

:

95 3 31

				(2)					(3)
			(1)						
0	()	()	6	2,080,704	170,533	170,533		2.05	4,161,408

1: :

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

- 2
- 3

50% 25%

:

()				351	9,648		9,648	
				555	14,331	1.57	14,331	
				419	9,551	0.02	9,551	
				337	10,246		10,246	
				35	1,712		1,712	
				2	15		15	
				1	17		17	
				1	12		12	
					363	418,078	99.29	418,078
					38,000	297,678	33.04	297,678
					17,475	220,003	38.41	220,003
					41	61,120	25.36	61,120
					2,820	60,192	100.00	60,192
					5,264	52,808	21.05	52,808
					11	40,437	49.71	40,437
2,499	32,412	24.99	32,412					
				2	6,372	29.96	6,372	

()				49	649	49.00	649
				13,159	112,507	1.14	112,507
				11,546	296,723	5.71	296,723
				70,000	713,000	7.00	713,000
				25,193	254,291	17.91	254,291
				20,000	200,000	0.30	200,000
				5,000	50,000	4.17	50,000
				4,000	40,000	5.00	40,000
				527	5,265	3.08	5,265
				500	5,000	3.73	5,000
				15	1,460	3.84	1,460
				400	1,404	1.33	1,404
				147	168	2.94	168
				13		1.82	
				665		0.32	
()				2,400		40.00	
				8,000	82,810	40.00	82,810
				6,035	57,514	47.89	57,514
				21	278	21.00	278
				2,383	64,353	13.86	64,353
				14	31,607	8.56	31,607
				310	3,100	0.68	3,100

()					400		400
				4,302	48,370	0.73	26,199
				4,577	66,222		66,222
				617	18,769		18,769
				191	2,661		2,661
				264	2,759		2,759
				200	2,012		2,012
				100	2,756		2,756
				48	342		342
				16	830		830
				()			
76	1,099		1,099				
	()			14,544	60,049	1.27	60,049

95 1 1 3 31

()									()		
			()		()					()	
()	()			367,595	73.45%	2-4			190,093	66.12%	

95 3 31

()	()		60,348	21.26			34,706	986
	()		129,745	10.41			129,745	7,064

:

									*					
()				297,870	297,870	363	99.29	418,078	397,219	5,113	1,477			
				380,000	380,000	38,000	33.04	297,678	297,678	11,848	3,914			
				245,997	245,997	17,475	38.41	220,003	220,003	(4,539)	(1,774)			
				20,288	20,288	41	25.36	61,120	61,120	(137)	(35)			
				96,076	96,076	2,820	100.00	60,192	60,192	(3)	(3)			
				52,632	52,632	5,264	21.05	52,808	52,808	528	111			
				11,184	11,184	11	49.71	40,437	40,437	(31)	(15)			
				25,033	25,033	2,499	24.99	32,412	32,412	17,794	4,447			
				22,320	22,320	2	29.96	6,372	6,372	327	98			
				490	490	49	49.00	649	649	113	55			
()				51,093	51,093	8,000	40.00	82,810	82,810	2,499	999			
				60,347	60,347	6,035	47.89	57,514	57,514	(5)	(2)			
				210	210	21	21.00	278	278	113	23			
				24,000	24,000	2,400	40.00							

95 3 31

(1) :

:

			(1)						(2)	
		4, 246, 250 (USD 125, 000)	()	96, 076 (USD 2, 820)			96, 076 (USD 2, 820)	1. 27%	() . 3	60, 049 (USD1, 850)

95, 631(USD2, 815)	339, 700(USD10, 000)	NT 2, 996, 845

1: , :

()

()

()

()

()

EX:

2 :

() , ,

() ,

1.

2

3

3 (90) () 006130

(2) 95 , :

33.

(1) :

	95	3	31
	\$208,403		\$208,403
	45,532		45,532
	277,726		277,726
	409,230		409,230
	1,270,588		1,270,588
	208,136		208,136
	32,794		32,794
	65,752		65,752
	2,667		2,667
	196,000		196,000
	328,064		328,064
	\$88		\$88
	94	3	31
	\$21,309		\$21,309
	69,623		69,623
	303,195		303,195
	300,873		300,873
	1,315,718		1,315,718
	208,916		208,916
	32,783		32,783

	84, 000	84, 000
	71, 423	71, 423
	1, 333	1, 333
	198, 667	198, 667
	325, 753	325, 753
	\$2, 367	\$2, 367

A. 95 1 1 34

,
3.

B. :

(A)

(B) :

(C) :

(D) :

(E) :

()

C.

D. 95 94 1

() 410 (2,367)

E. 95 1

198,666

F. 95 94 1

1,735 1,754 499 165
95

1
(2,568)

(2)

A.

RP

B. 1

USD 20

C.

,
 ()
 ,
 RP,
 ,
 1 95 1 94
 95 5 2,000
 64,920 ; 94 7
 3,000 96,360 ,

D.

,
 ,
 ,
 ,
 1% 1,987