

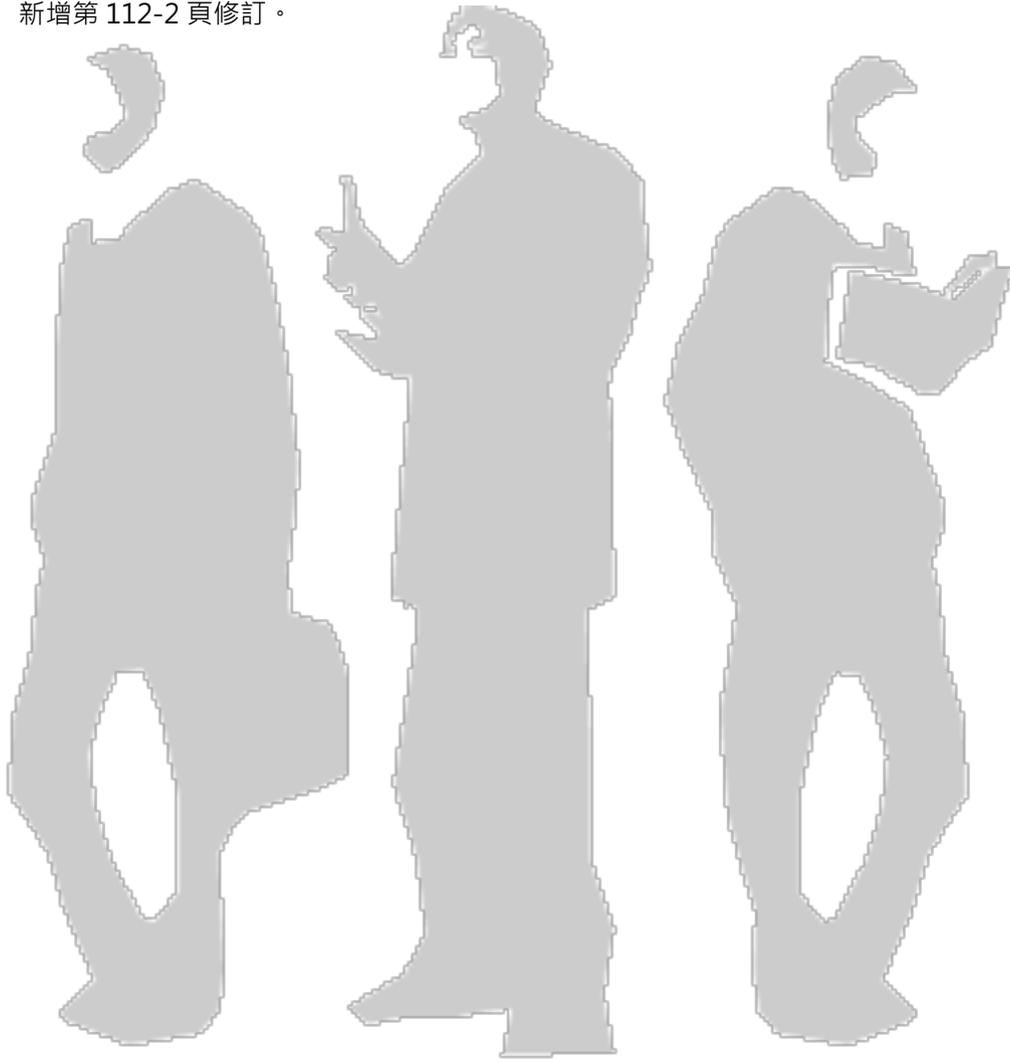
T017A24-1_《記帳士會計學概要》_修訂表

【十八版_2024/01/11】

頁數	勘誤處	原文	修正	備註
112-2	擬答 (二)(三)	$\begin{aligned} & \text{(二)X3年折舊費用} && 62,734 \\ & \text{(二)}(584,600-20,000) \times \frac{8}{36} \times \frac{6}{12} = 62,734 \\ & \text{(三)}(584,600-20,000) \times \frac{8}{36} \times \frac{6}{12} \\ & \quad + (584,600-20,000) \times \frac{7}{36} \times \frac{6}{12} = 117,625 \\ & 584,600 - 62,734 - 117,625 = 404,241 \\ & 404,241 \times \frac{2}{7.5} = 107,798 \end{aligned}$	$\begin{aligned} & \text{(二)X3年折舊費用} && 62,733 \\ & \text{(二)}(584,600-20,000) \times \frac{8}{36} \times \frac{6}{12} = 62,733 \\ & \text{(三)}(584,600-20,000) \times \frac{8}{36} \times \frac{6}{12} \\ & \quad + (584,600-20,000) \times \frac{7}{36} \times \frac{6}{12} = 117,625 \\ & 584,600 - 62,733 - 117,625 = 404,242 \\ & 404,242 \times \frac{2}{7.5} = 107,798 \end{aligned}$	

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