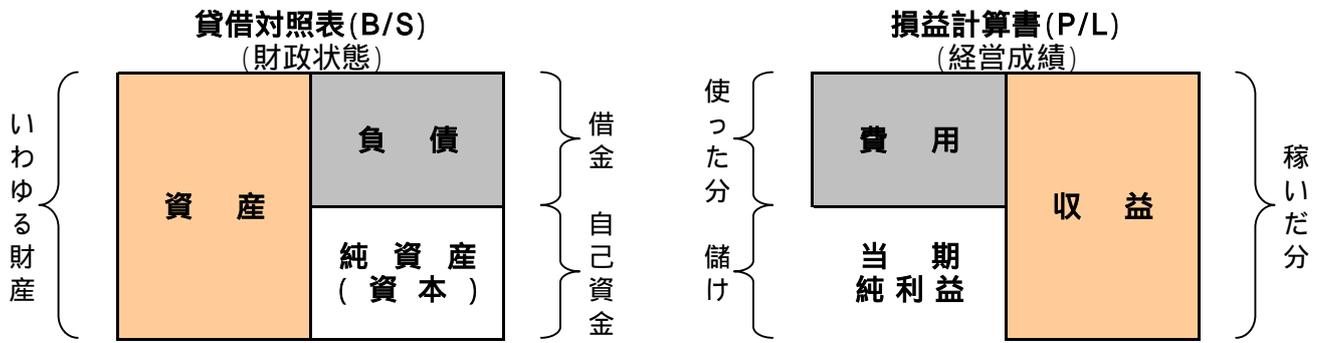
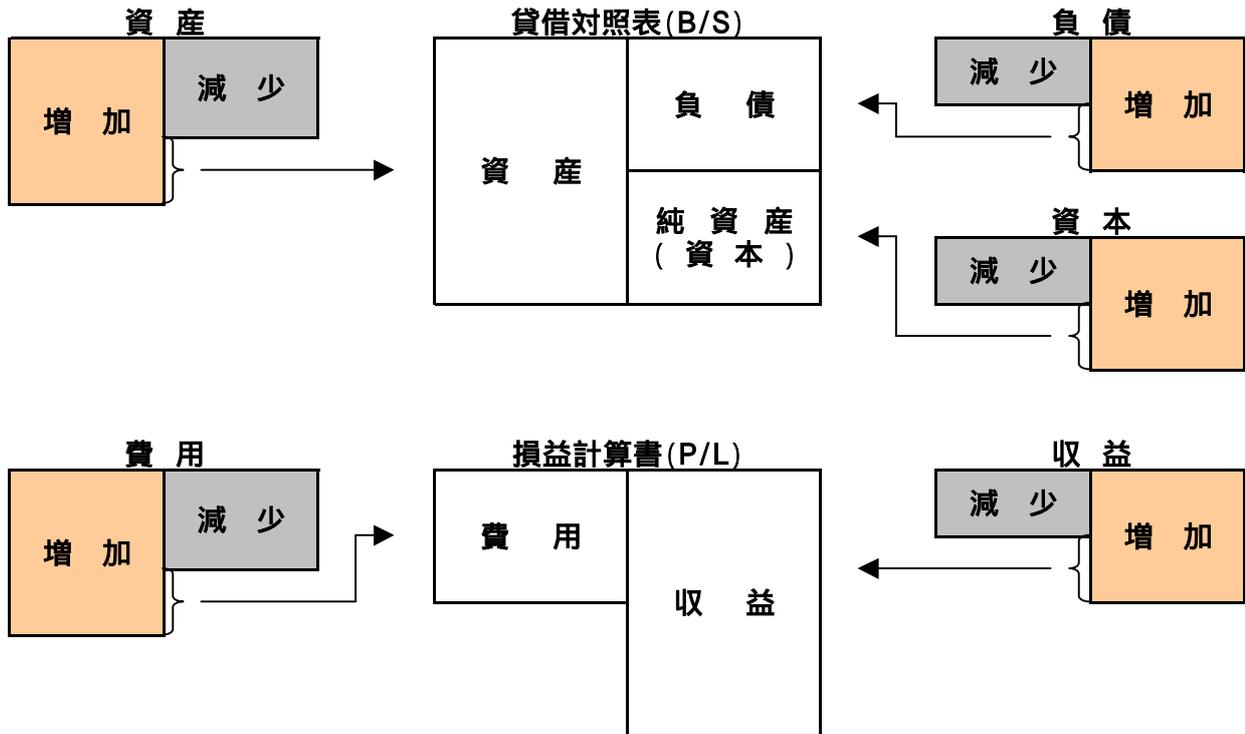


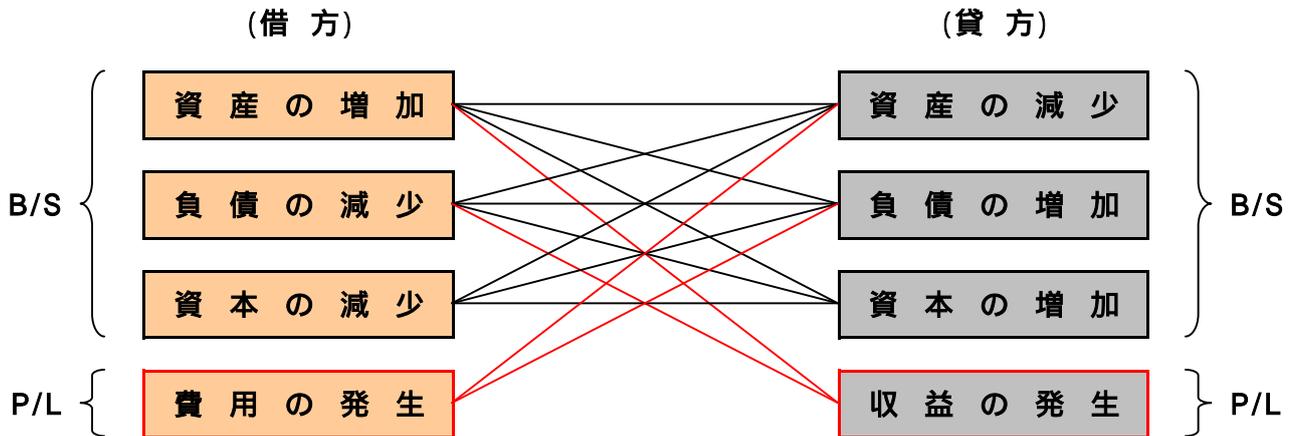
貸借対照表(B/S)と損益計算書(P/L)



勘定記入のルール



簿記上取引の二面的分解



————— 交換取引: B/S勘定だけの取引

————— 損益取引: P/LとB/Sが結合する取引