

[ 144 ]

[2019]46

[2019]148



100%

3

4

A

5

2% 5%

24

**6**

**7**

|   |  |  |   |          |       |
|---|--|--|---|----------|-------|
| 6 |  |  |   | 1,174.50 | 7.83  |
| 7 |  |  | / | 1,053.00 | 7.02  |
| 8 |  |  |   | 1,329.75 | 8.865 |

5

12

6

7



12

8

9

1

2

|       |       |              |
|-------|-------|--------------|
| 1     | 10    | 5%           |
| 4,000 |       |              |
| 2     | 10    | 20           |
| 4%    | 6,000 |              |
| 3     | 20    | 50           |
| 3%    | 1     |              |
| 4     | 50    | 2%           |
| 10    |       |              |
|       |       | 5% 2,533,333 |



5

6

