

3

A

3.1

(GAAP)

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)

(g)

3.2

(a)

3.3

()

(b)

(c)

3-D(

)

3.3

3.2 ()

(a)

(b)

(c)

(d)

(e)

(f)

(a) (e)

(g)

1

(h)

(g)

(i)

(j)

(i)

(ii)

(k)

(a)

(j)

3.4

1.

2.

(a) 3.2 ()

(b) 3.2 ()

3.5

1.

(RVC)

(a)

$$\text{RVC} = \frac{\quad - \quad}{\quad} \times 100$$

(b)

$$\text{RVC} = \frac{\quad - \quad}{\quad} \times 100$$

(c)

$$\text{RVC} = \frac{\quad}{\quad} \times 100$$

(d) ()

$$RVC = \frac{\quad}{\quad} \times 100$$

:

RVC

VNM

NC 3.9 ()

FVNM 3-D()

(PSR)

) PSR

3-D(
FVNM

VOM

2.

3.6

1.

2.

(a)

(b)

3.7

(a)

(b)

(i)

(ii)

(a)

(iii)

(c)

(i)

(ii)

3.8

1.

3.7 ()

(a)

(b)

(c)) (

2.

(a)

(b)

(c)) (

3. 1 2

3.9

1. 3-D() 8407.31
8407.34 8408.20 84.09 87.01 87.08 87.11

3.5 (

)

2.

(a)

(b)

(i)

(ii)

(iii)

3. 87.01 87.06 87.11

(a)

(b)

(c)

(d)

4. 1 2
8407.31 8407.34 8408.20
84.09 87.06 87.07 87.08

(a)

(b)

(c)

(i)

(a)

(ii)

(a)

(b)

5.

(a)

(i)

	8701.20			
8701.10	8701.90	16		
	8704.10	8704.22	8704.23	8704.32
8704.90		87.05	87.06	

(ii)

8701.10	8701.30	8701.90
---------	---------	---------

(iii)

8702.10	8702.90	15
	8704.21	8704.31

(iv)

8703.21	8703.90
---------	---------

(v)

87.11

(b)

(c)

700

(d)

(e)

(i)

(ii)

(f)

(i)

()

(ii)

(iii) ()

(iv)

(v)

(vi)

(vii)

(viii)

(ix)

(x)

;

(g)

(h)

(i)

(ii)

(iii)

3.10

1.

3.2 ()

2.

3.

3.11

1. 3-C (3.11 ()) 3-D()

3.1 ()

10%

2. 1

3. 1

4. 4.2 ()

1

3.12

(a)

(b)

3.13

1.

(a)

3

)

3-D(

(b)

3

2.

3

3.

(a)

(b)

3.14

1.

3-D(

)

2.

3.15

3.16

3.17

1.

3(a)

3(b)

2.

3(c)

3.

3(c)

2

10%

4.

3

3.18

1.

2.

(a)

(b)

B

3.19

3-A()

3.20

1. 3-A()

1 2

2.

(a)

(b)

(c)

(b)

(d)

3.

(a)

(b)

(c)

1

2

(d) 3-B()

4.

(a)

(b)

12

5.

1

6.

3.21

1.

2.

(a)

(b)

3.

(a)

(b)

4.

1

2

3.22

3.23

1.

(a) 1000

(b)

3.24

1.

(a) 1

(b) (a)

(c)

(d) 3.18 ()

2.

()

3.

3.25

1.

2.

()

3.

3.26

1.

5

(a)

(b)

2.

5

3.

1 2

3.27

1.

1

(a)

(b)

(c)

(d)

4.6 ()

(e)

2.

3.

1 (a)

1 (b) (c)

6 (e)

1 (b) (c)

1

4. 1 (a) (c)

(a) ;

(b)

(c)

(d)

(e)

(f)

5. 1 (b) (c)

6. 1 (a) (c)

(a)

(b)

(c) 1 (a) (b)

30

(d) 1 (c)

30

(e)

90

() 9

1

365

365

7. 1 (b)

8. 1 (c)

9.

30

10.

(a)

(b)

11.

12.

“ ”

13.

3.28

1. 2 4.7 ()

2.

(a)

(b) 3.27 ()

(c) 3.27 ()

(d) 3.27 ()

(e)

3.

4.

3.29

1.

2.

1

(a)

(b)

(c)

(d)

1

3.30

3.31

C

3.32

1.) (

2.

3.

4.

5.) 4.8 (

6.

A

1. 30.5 1 ()
12

2. 5 ()
5

3. 60
2 5

4. 30.5 1 ()
12 5

5.
(a)
(b)

6. 5
2
90

7. B

8.

9. 3.27
()

10. 3.27 ()

3.26 ()

11. 3.27 1 (b) ()

3.27.7

B

1.

3.20 ()

2.

()

3.

()

TPP

4.

) (“
” “
” TPP

5.

TPP

6.

(a) 6

(b) ()

7.

8.

12

3.20 4 ()

9.

C 3.11 ()

3.11 ()

(a) 04.01 04.06
10% 1901.90 2106.90
04.01 04.06
0402.10 0402.29 0406.30¹

(b) 04.01 04.06
1901.90 10%

(i) 10% 1901.10

(ii) 25% 1901.20

(iii) 10% 1901.90 2106.90

(iv) 21.05

(v) 2202.90

(vi) 10% 2309.90

(c) 0805 2009.11 2009.39
2009.11 2009.39
2106.90 2202.90

(d) 15 15.07
15.08 15.12 15.14

(e) 8 20

¹ 0402.10 0402.29

) 10%

(a) 0406.30 0401 0406

3.11 ((b)

20.08