

2019年12月31日 星期三 12:30:00



【例 1】某企业 2013 年 12 月 31 日资产负债表显示: 流动资产 1000 万元, 非流动资产 2000 万元, 流动负债 800 万元, 非流动负债 1200 万元。2014 年 1 月 1 日, 该企业流动资产增加 100 万元, 非流动资产减少 100 万元, 流动负债增加 100 万元, 非流动负债减少 100 万元。2014 年 1 月 1 日, 该企业资产负债率是多少?

【解析】2014 年 1 月 1 日, 该企业流动资产 = 1000 + 100 = 1100 (万元), 非流动资产 = 2000 - 100 = 1900 (万元), 流动负债 = 800 + 100 = 900 (万元), 非流动负债 = 1200 - 100 = 1100 (万元)。2014 年 1 月 1 日, 该企业资产负债率 =  $\frac{900 + 1100}{1100 + 1900} \times 100\% = 80\%$ 。

# Ih Sickle Mower Manual

**DP Hallahan**



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