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|  |  | **開業前の事業のための支出**  **販売する商品にかかる支払い→会計上「商品」**  **事務所の敷金や保証金など→会計上「敷金・保証金」**  **10万円以上の資産 （PCや備品など）**  **→会計上「固定資産」**  ji  i | | | | | | |  |  |
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