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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」**jii |  |  |
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