

8/02

“

/

”/

•

•

•

•

365 / 366

10%.

. - 100,000
 . - 32
 . - 7.5%
 . - 10%

:

$$\frac{100,000 \left(\frac{365}{366} \right) \times 7.5\% \left(\frac{32}{366} \right)}{10\%} = 20.55$$

$$20.55 \times 30 \left(\frac{32}{366} \right) = 554.79$$

61.64 (10%) = 554.79

, 32 “ ” 100,000 7.5 %
 100,554.79