**加權平均流通在外股數之計算**

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| --- | --- | --- |
| 1/1 | 流通在外100,000股 | 100,000\*1.2\*12/12=120,000 |
| 4/1 | 增資發行100,000股 | 100,000\*1.2\*9/12=90,000 |
| 7/1 | 發放股票股利20% |  |
| 9/1 | 買回庫藏股12,000股 | 12,000\*4/12=(4,000) |
|  |  | 206,000股 |

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| 1/1 | 流通在外100,000股 | 100,000\*1.2\*12/12=120,000 |
| 7/1 | 發放股票股利20% |  |
| 10/1 | 增資發行100,000股 | 100,000\*3/12=25,000 |
| 9/1 | 買回庫藏股12,000股 | 12,000\*4/12=(4,000) |
|  |  | 141,000股 |