assets to be evaluated Assessment Methods When reporting: Method of reporting Failure to report within the legal deadline When evaluating using a method other than the reporting method, When the reporting method is changed without reporting the change □Inventory assets -Products and merchandise -Semi-finished products and Work in process - Raw materials - Storage items - Individual cost method, first-in-first-out, last-in-first-out, grand average, moving average, and sales price reduction method - Low-cost method The lower value among the cost method and the market value assessed according to corporate accounting standards. - Real estate: individual laws - Other assets: first in first out - First in, first out (for real estate for sale) (individual method)·among the reported evaluation methods How to evaluate large amounts of money □Securities -Owned by a general company -Owned investment company -Cost method · Individual law (limited to bonds) . grand average method . moving average method -Market law - Cost method grand average method -Market law - Among the grand average method and reported evaluation methods How to evaluate large amounts of money -Market law