① Asset adjustment account set for depreciable assets ⓐ When included in deductible expenses through the asset adjustment account: Offset with depreciation expense ⓑ When included in gross income through the asset adjustment account: Added to depreciation expense ⓒ When disposing of the relevant asset: Offset or added The remaining amount is fully included in gross profit or deductible in the business year of disposal. ②: Asset adjustment account set up for assets other than ①. Full amount is included in gross profit or deductible in the business year in which the asset is disposed of. However, when treasury stocks are retired, it is included in gross profit or deductible. disappear without doing