



#2

143回 日商簿記1級(工業)

36,480,000 向2-(1)

1月 (F)	① 468,000
① 11,520,000 (400)	320 9,216,000 (10,137,600) (12,902,400)
② 2,038,400 (380)	⑤ 40 1,152,000 (887,040) (1,128,960)
③ 15,321,600	(28)
	40 1,152,000 (1,013,760) (1,290,240)
	(32)

2月 (F)

④ 3,808,000	40 256
⑥ 13,511,680 (464)	8 (8)
⑦ 11,911,680	(8)
⑧ 15,160,320 (376)	240 (144)
	(144)

44,391,680

0.7 (A) <減損> 1.0 (仕損) (B)

25,080,000 向4-(1)

② 1,125,120 向3-(2) ④ 110,000

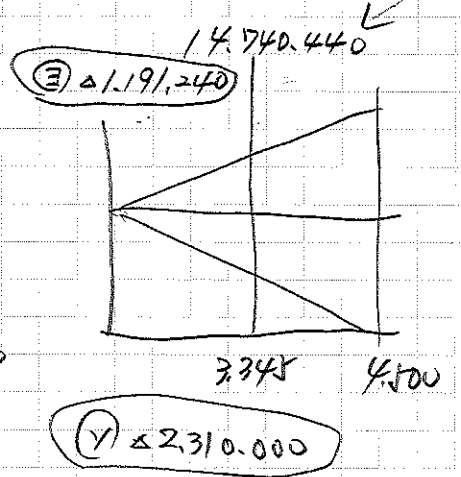
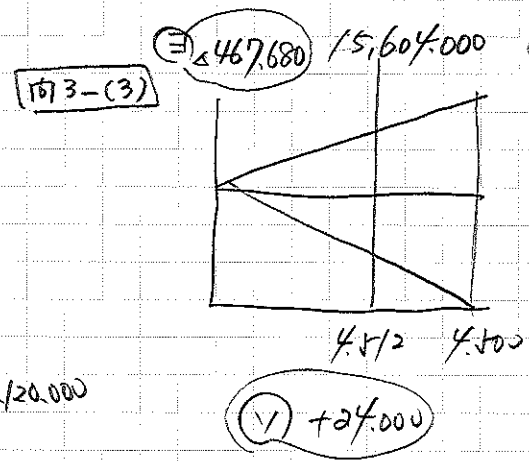
2,816,000 17,356,800

3月 (F)

⑨ 1,097,280	240 6,988,800 (16,993,920)
⑩ 10,669,792	368 10,669,792 (184) (12,699,688)
⑪ 8,086,400	(280)
⑫ 11,239,200	368 (184) (12,699,688)

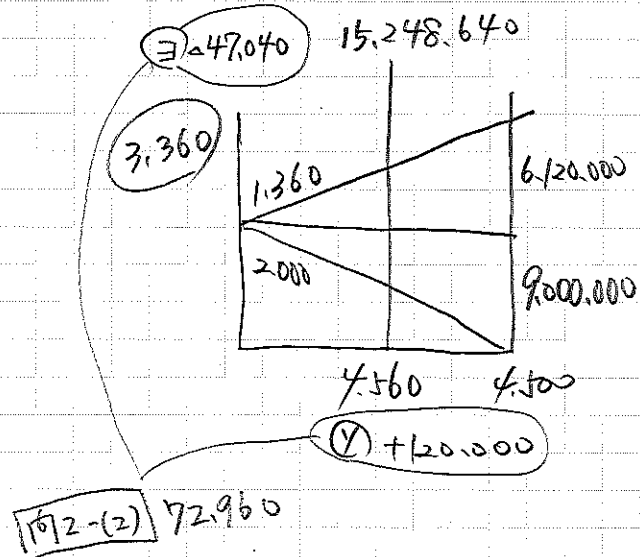
減損

向1	320 2,816,000
	40 352,000



向5 ⑬ Δ1,705,960  
⑭ Δ2,166,000

損口 12,000



向4-(2)

1月	2月	3月
0 320	0 220	3,960,000 36 500
320 0	256 36	240 76 7,942,000
	① 110,000 3,960,000	