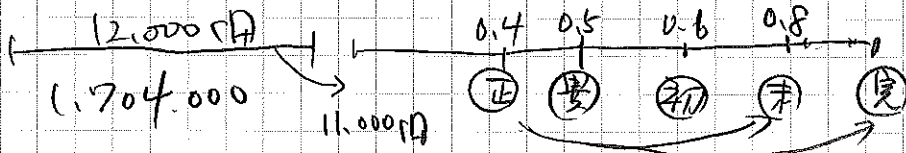


金融上級 167回 工業簿記



167 1~164

FIFO

前工程

加工

708,000	2,200	2,200	9,930
11,000	7,730	1,405,660	
1,562,000	㊦ 440	62,480	
	㊧ 80	11,360	
	2,750	390,500	

66,000	1,320	1,320	9,930
11,026	8,610	539,550	
606,430	㊦ 176	9,680	
	㊧ 40	2,200	
	2,200	121,000	

62,480	9,770
9,680	2,750
72,160	
	10,480
	18,935

167 5

加工

66,000	1,320	1,320	9,930
11,070	8,610	537,668	
606,430	㊦ 220	12,052	
	㊧ 40	2,191	
	2,200	120,519	

62,480	8,610
12,052	
74,532	
	2,200
	10810

直工

4,300,000	910,000
875,000	㊦ 93,350
	㊧ 3,993,000
	㊨ 198,650
	㊩ 4,265,000

間工

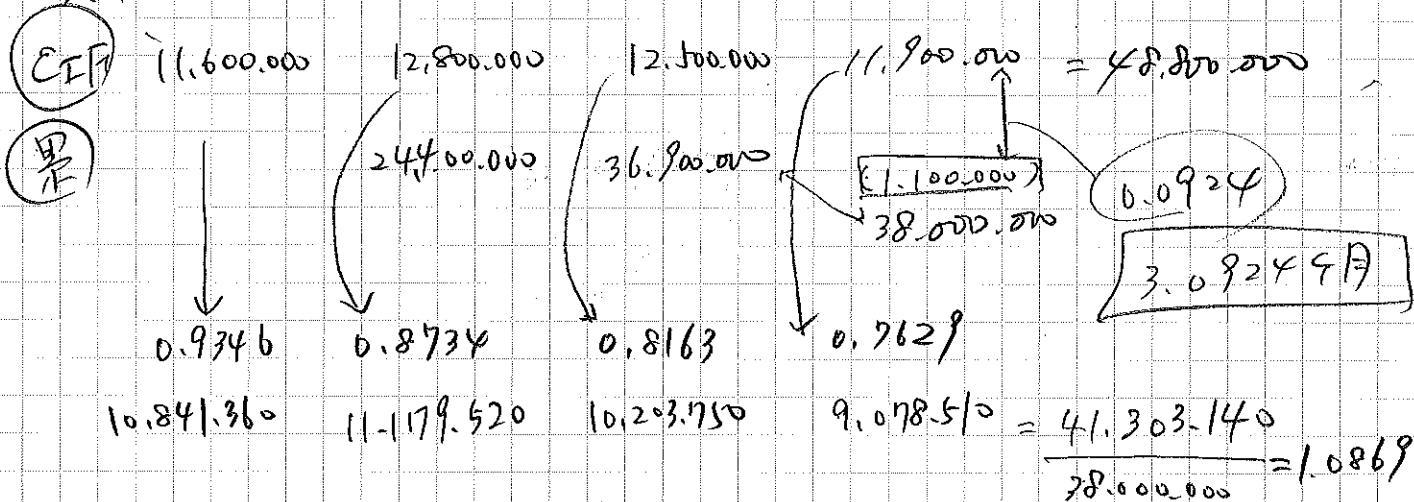
1,285,000	265,000
260,000	1,280,000

$$\frac{51,032,500}{37,250} = 1,370$$

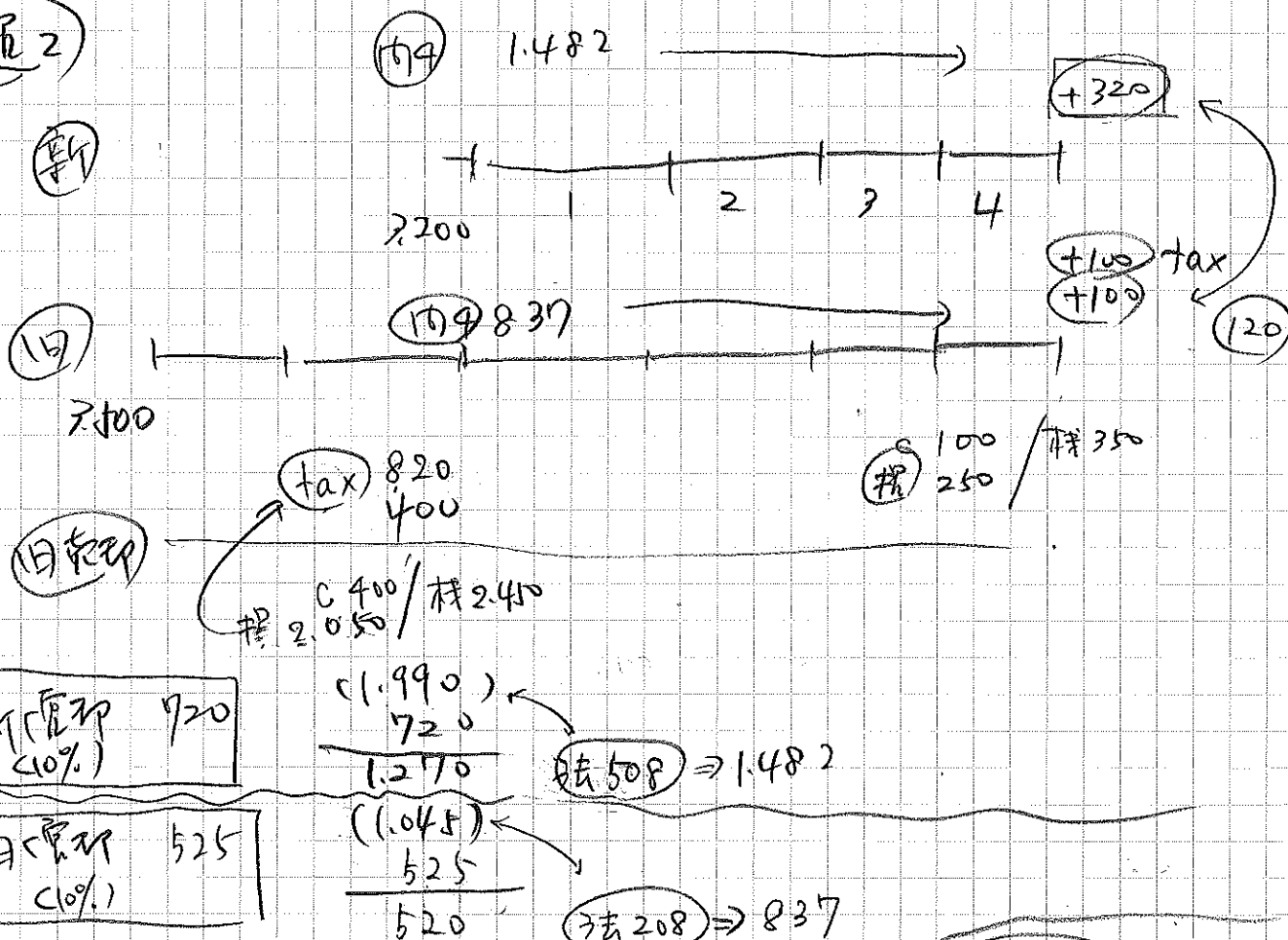
全經上級 167回 原価計算

問題1

	1	2	3	4
減	3,000,000 9,500,000	4,000,000 9,500,000	4,500,000 9,500,000	3,500,000 9,500,000
税	2,500,000 1,400,000	5,500,000 2,200,000	5,000,000 2,000,000	4,000,000 1,600,000
受取	2,100,000	3,300,000	3,000,000	2,400,000 = 10,800,000



問題2



(1674) 新 $1,482 \times 3.312 + 320 \times 0.7350 + 1,220 - 3,200 = 3,163,584$
 (1674) 旧 $837 \times 3.312 + 200 \times 0.7350 = 2,919,144$

4年現価 3,312