

144回 高層 (商業簿記) ①

x7.4.1 @ 98      x8.3.31 @ 102      x8.3.31 @ 109

4. 抽付処理

225\$ (平) 105  
 (平) 108 }  
 再平衡の675/益675

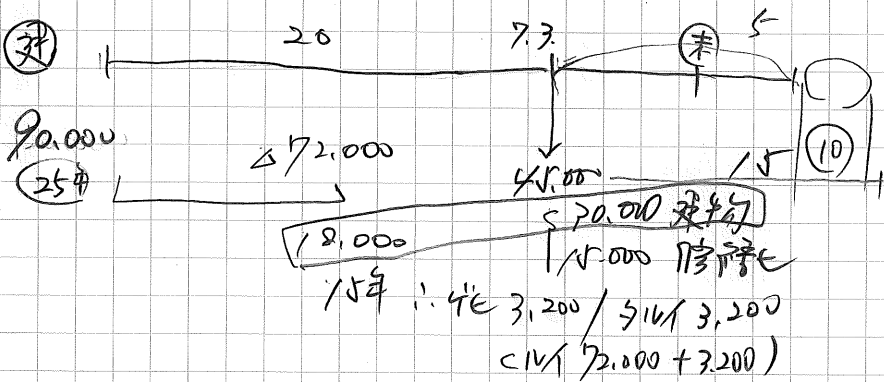
6. 高層有 (A) 2,232 → 2,182 (△50)  
 (B) 6,468 → 8,175 (1,707)

南運 (B) 60,000\$ → 25,000\$  
 2,725  
 (損) 3,095

5.

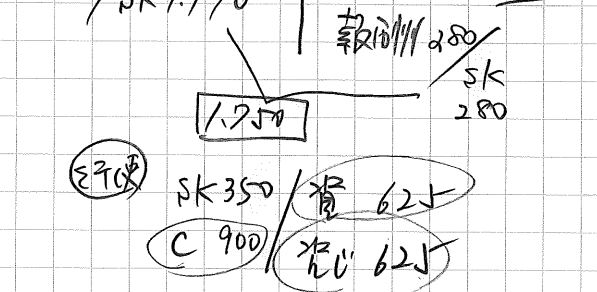
(E) x3.4.1 (南) 89 (0.333) | x7.4.1 8.3.31  
 900      △300      △200      △173      △89      (29)  
 (CIV) 811)

(申) x5.4.1 (南) 633 (0.125) | x7.4.1  
 8,000      △2,000      △1,500      (1.125)  
 (CIV) 4,625)



7. x5.7.1 21 | 7.4.1 7.6.70 @ 3,600

1,500円 (1,500円)  
 (平) 1,400  
 (差) △300      △250      1,200 × 20% = 250



8. 電卓

取上		取平	
114,500	取平	26,216	
甲売上 (16,200)			
売上 9,500		13,984	

取上		取平	
現 19,500	12,000		
13,050	甲売上 11,250		
	管 9,300		

取上		取平	
31,900	平 9,500		
甲売上 137,140	現 155,200		
乙 ( )			

取上		取平	
9,300	18,000		
現 64,850	甲売上 (89,470)		
49,300	乙売上 (22,980)		

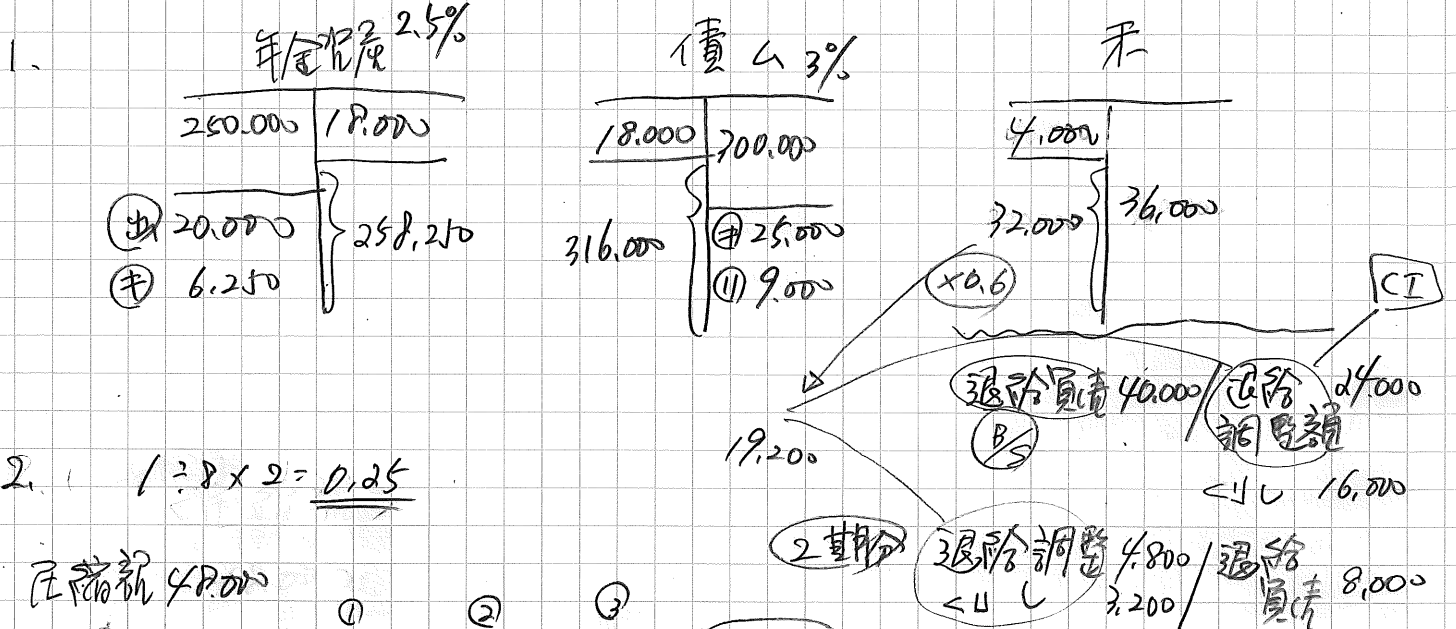
甲		乙 (当期)	
(CIV) 4,200 (1,400)		3,996 × 6,000 = 23,976	
x+0.2    12,300	2.9    4,420		
x+0.6    15,100	1,150    1,700		
28,800 (CP)			
93,720			
10,500    3,500			
12,480    7,000			
22,980			
225\$			

x | 12,300(x+0.2) = 12,300x + 2,460  
 15,100(x+0.6) = 15,100x + 9,060  
 27,400x + 11,520 = 93,720  
 ∴ x = 3

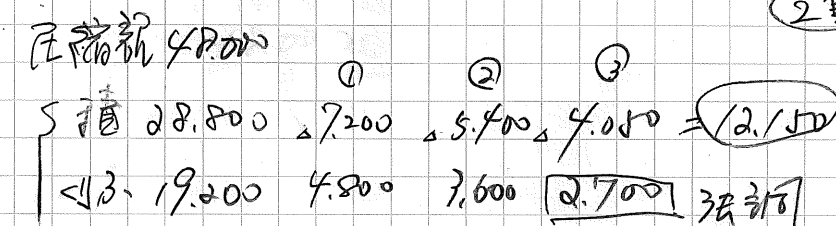
差額 1,545 / KK 1,545  
 (甲) (平) 93,500 + 18,384 = 111,884

# 日商簿記1級 144回商會②

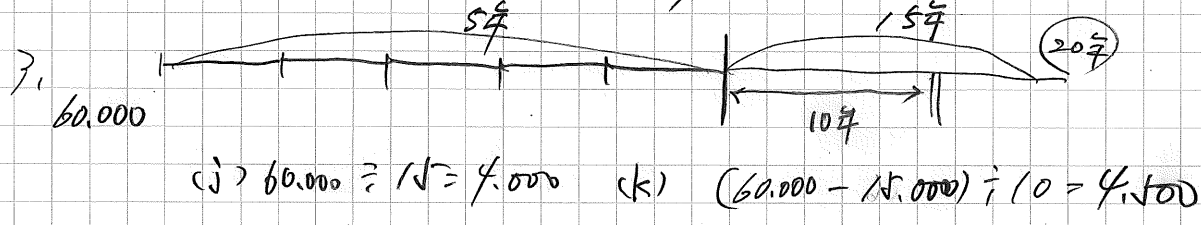
## <会計学>



2.  $1 \div 8 \times 2 = 0.25$



減価 2級/UNIV  $36,000 \times 0.25 = 9,000$



## c) 2期

