

日商簿記1級 147回 原価計算

①

問216

	X社
売上	2,000,000
売戻	200,000
買戻	1,800,000 (90%)
仕入	1,500,000
買戻	300,000

⑤ 売上残高=在庫
Y社

売上	2,000,000
売戻	1,400,000
買戻	600,000
仕入	700,000
買戻	700,000

Y社 3%減 $x\%$

$$2,000,000 \times x\% \rightarrow 600,000x - 300,000 = 252,000$$

$$1,400,000 \times x\% \rightarrow x = \frac{552,000}{60,000} = 92\%$$

$$700,000 \rightarrow 700,000$$

$$\Delta 48,000 \rightarrow 252,000$$

8% 増加 ③

$$1,800,000 \times 1.08 - 1,500,000 = 444,000$$

$$444,000 - 300,000 = 144,000$$

問116

任 $x\%$
AM

1,890,000	200	820	7,847,400
(2,672,700)	(100)		22,115,400
7,680,000			1,738,400
			Δ 21,200 (割引率)
	80		765,600
	(40)		(1,028,800)
	100		957,000
	(50)		(6,748,500)
			106,000
			2,411,500
			1,847,400

等価係数

A $200 \times 82.600 = 16,720,000$
 $14,400,000$

B $600 \times 33,440 = 20,064,000$
 $36,784,000$

C 20
 $17,280,000$

↓ PL

①

②

	(A)
売上	16,720,000 (82,600 x 200) 検算OK
売戻	14,400,000 ①
粗利	2,320,000
販売	1,672,000 (10%)
	648,000 ②

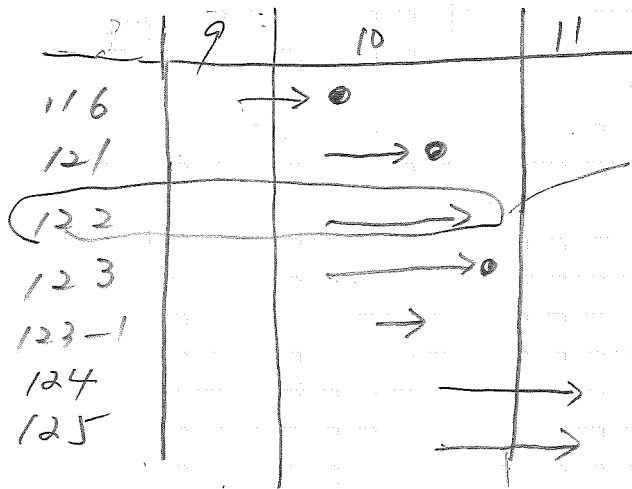
	(B)
売上	20,064,000 (33,440 x 600) ③
売戻	17,280,000
粗利	2,784,000 (10%)
販売	2,006,400 (検算OK)
	777,600 ④

⑤ ③、④ 12% 回答

20点

→ 正確

日商簿記1級 147回 工業簿記 (2)



製品在庫

① 1,390,000 ⑤ 360,000
② 575,000 ⑥ 525,000

③ 70/kg ④ 12.5%

