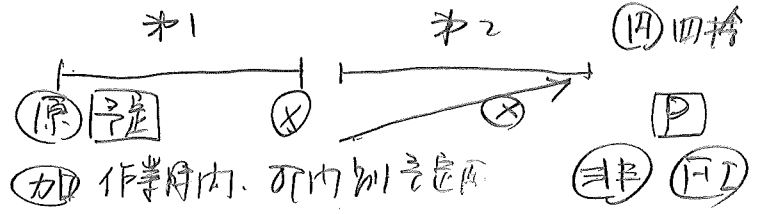


第152回工業簿記

材料



第1(F)

317,000 (483,000)	100 (50)	1,000	1/277,600 (11,883,000)
4,620,000	1.050	100 (100)	440,000 (1,200,000)
(2,900,000)	(0.75)	50 (25)	220,000 (300,000)

12,800,000
Δ20,000
2,550,000
10,200,000
5,160 5,160
+120,000

第2(F)

17,800,000	850	15,130,000 (9,078,000)	1,547,000
	1,000	70 (35)	1,246,000 (377,800)
		80	1,424,000
		(40)	(427,200)
		(925)	

25,755,000 @ 70,300
1.619,800
9,895,000
Δ3,400
3,960,000
5,940,000
3,293 7,300
Δ12,600

原
900,000 4,565,000
4515,000 Δ21,000
+55,000
= 4,620,000 (1/2)

材料加

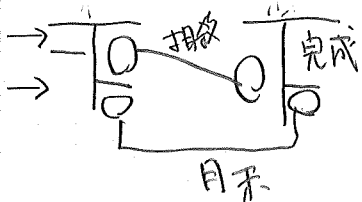
原(第2工程分)

4,717,000	850	315,350
		4,001,450 (850)
(4,277,000 + 440,000)	70	330,190 (40)
	80	377,360 (14,840)

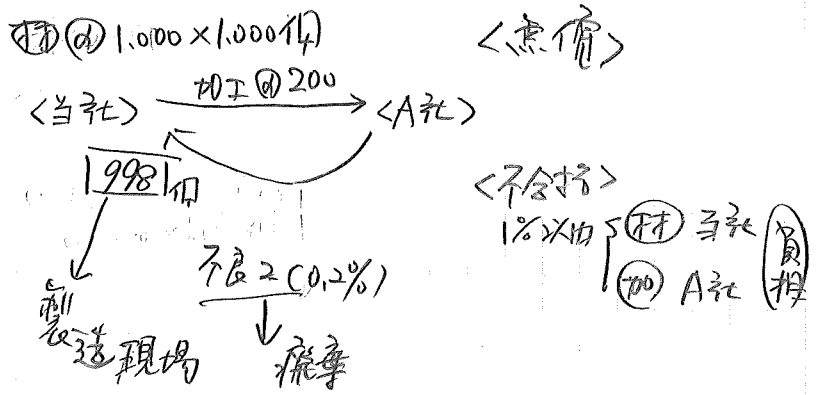
第1工程加(第2工程分)

13,083,000 (11,883,000 + 1,200,000)	850	874,650
		11,208,550 (850)
	70	915,810 (40)
	80	10,466,640 (41,160)

※ 指定記入注意事項



第2(F)



- 5/8 通常の仕舞 1t x 1,000,000 / 材 1,000,000
- 5/18 外注 199,600 / KK 199,600
1t x 199,600 / 外注 199,600

第2以外はB社方向

5/13 1t x 4,800,000 (部品) 4,800,000

5/27 (部品) 5,955,000 / 買掛 5,955,000

不台格
当社買掛 返品と同U (部品) 36,000 / 1t x 36,000

152回 原価計算

< 実際12月 問題用紙 (= 記入UF-07) 計算用紙 (※4頁)>

(171)

原料 @ 5 × 100 = 500
 加工 @ 2,000 × 0.12 = 240
 変販 @ 90

★ 繰上利益 5/0 × 25,000 = 12,500.000

★ 繰上利益 12,200.000

△ 2,000.000
 △ 2,500.000
 △ 3,700.000
 4,500.000

< 売 1,500 > < 買 510 >

(172) ~ (174) 後手出し

(175) ① $\frac{5/0}{1,500} = 34\%$

② $\frac{4,500,000}{37,500,000} = 12\%$

③ 管理利益率達 750,000 → 目標付 5,250,000 → 14%

④ $\frac{12,500,000}{4,500,000} = 2.83$ (経営U/V/W/Z)

⑤ $4,500,000 \times 16.697\% = 751,365$

⑥.

原 @ 5 × x = 5x
 加 @ 2,000 × 0.19 = 380

利益 750,000 19% 0.19 14% 達成

$750,000 \div 25,000 (11) = 3019$

∴ $5x + 380 = 900 - 30 = 870$

$x = 98$

⑦ @ 900 × 25,000 = 22,500,000

⑧ @ 870 × 25,000 = 21,750,000

(172) <- 売 > @ 100 × 25,000

現金	
10,000,000	(17) 6,250,000
37,500,000 × 0.12	(18) 7,500,000
(19) 28,000,000	(20) 3,500,000
	< 資料 5 >
	7,650,000
	8,800,000
	2,800,000
	2,000,000
	9,500,000

(173) 利息控除 9,000,000 未3割

∴ 1,000,000 (要借入額)

(174) $1,000,000 \times 0.12\% = 2,000$

経常 $4,500,000 - 2,000 = 4,498,000$