

金融上級 才173回 商業簿記 (会計学) 20分先

(内1)

01.3.31

△	11,000,000
△	1,600,000
△	700,000
差	1,200,000
	0.55
	9,975,000
	9,300,000
	1,375,000

1,950,000 → 2,550,000

02,331 / 14,500,000

貸 2,000,000 / 差 1,200,000
△ 800,000
5株 600,000 / 貸付 1,000,000 / 600,000

貸 11,000,000 / 5株 9,350,000
△ 1,600,000 / 7株 6,525,000
△ 700,000 / 差 1,200,000
合計 6,375,000

(内2)

P ← 760,000 / 6.5% →

1,169,230.7 (4株7株)

受取 760,000 / 非持 40,230 / 剰余金A 1,169,230

(内3)

P → 20% → A 4,000,000 → 3,200,000

1. 株相違 40,000 / Aに株式 40,000
2. 受取 160,000 / Aに株式 160,000

1. (1)

1,400	1,100
27,701	12 / 60

(2)

16,200	35
4,455	100

1,155

64.4.1

0.5.2.31 / 110 / 115 (四捨五入)

2. 床入 45 / 買引 45

4,200	14%	900	40%
3,700	421	4700	4700
(900)	98	5071.80	

3. (2)

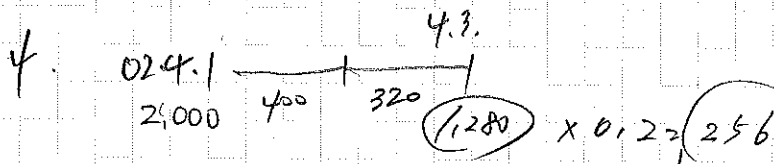
64.4.1 5.2.31 6.3 10,000\$

9700\$ + 100\$ 9800\$ 73.31

970,000 11,000円 981,000 115 1,127,000

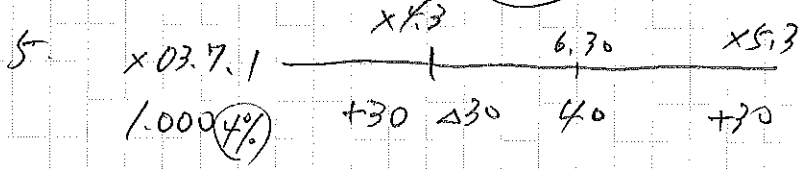
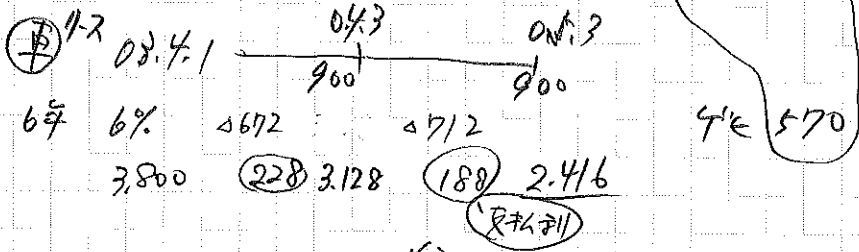
146,000 益

単収



04.4.1 ———— 05.2.31

(四捨)



3%

1,800

