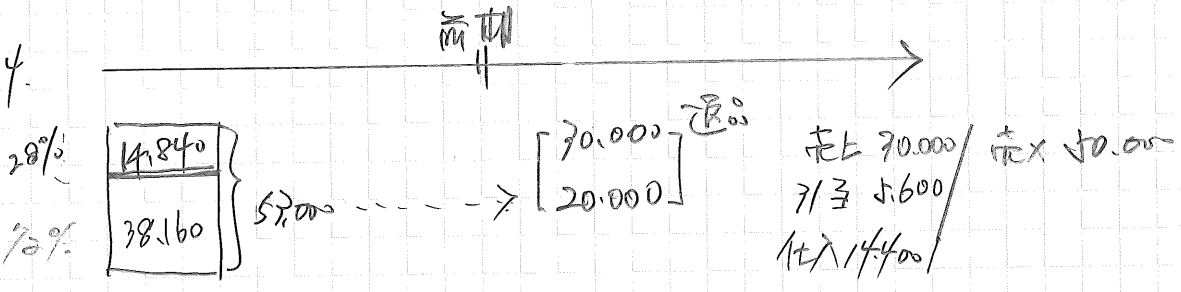
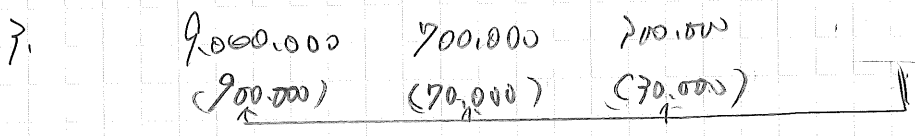
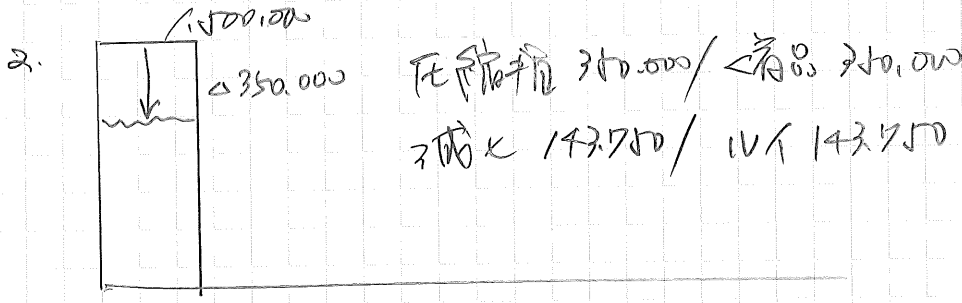
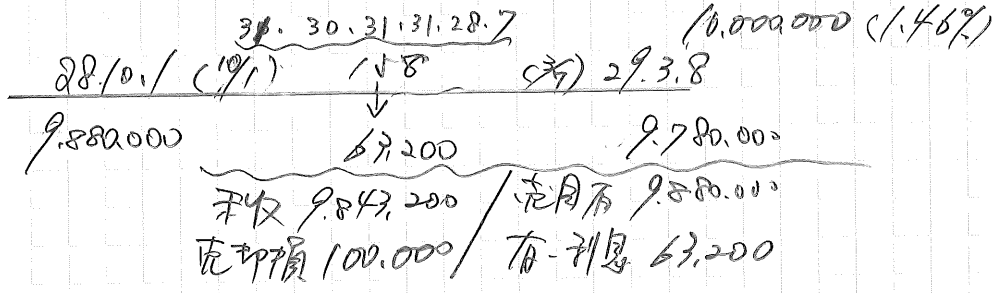
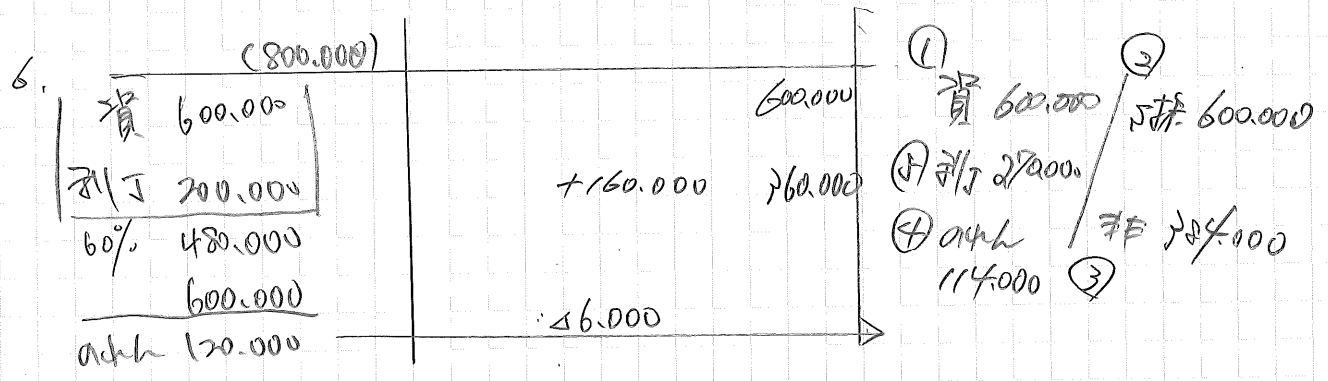


# 日商簿記 2級 模試 (1/10日)

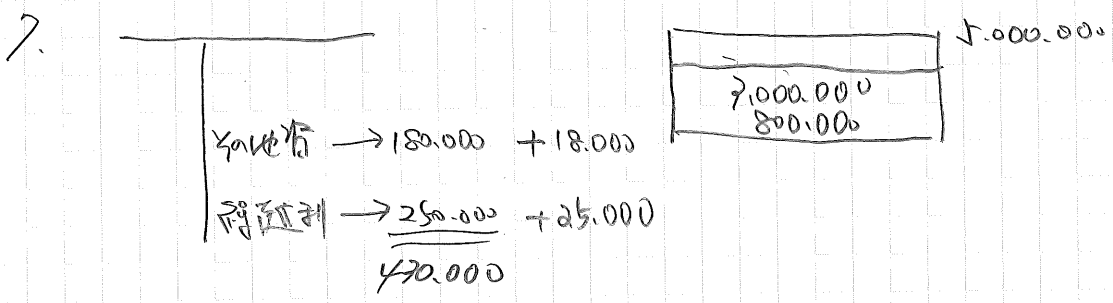
1. 中内



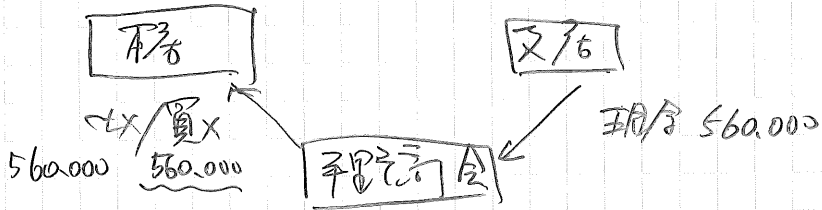
5. 研究用集計!! 直業外



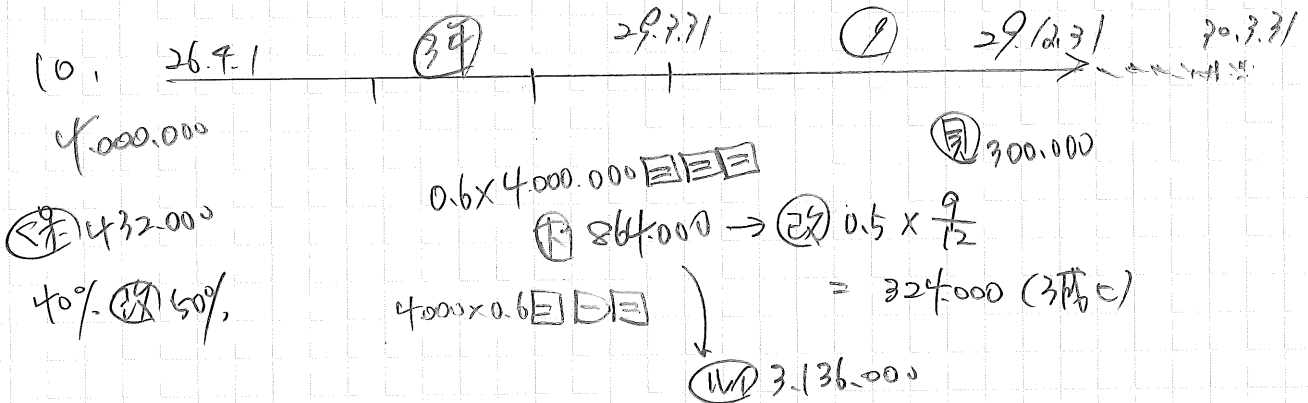
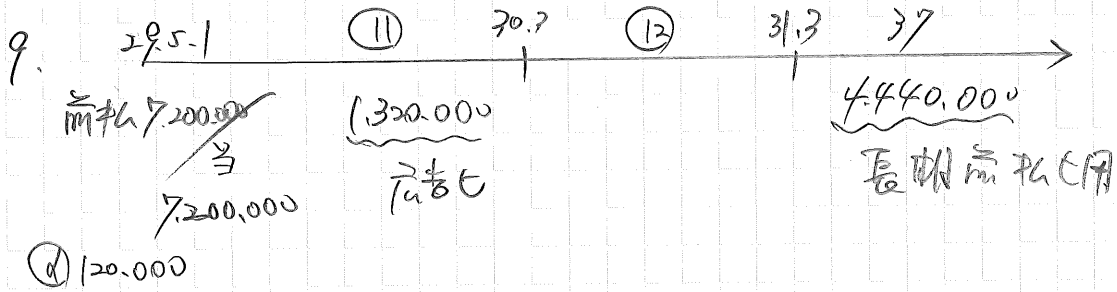
\* 利息換算 → 200,000 + 64,000 + 6,000



8.



買假/金 560,000 / 賣假 560,000 } 假 560,000 / 現金 560,000



本2向

29.3.31

仕入

PC

別表4

簿(振替)

売上 XXX

貸倒 100,000

前利益 500,000

※ 融入限度額 60,000

利益 500,000
控除 40,000
所得 540,000

75%  
189,000

支払法  
80,000

支払引  
2,730,110

支払有  
1,200,000

支払引  
4,983,425

3月支払申告書

納税額 2,250,000

2,257,315

3.3/5  
雑収

(15/3)

会計上の税金 175,000

税法上の税金 189,000

14,000 (先払い)

前払税金 14,000 / 法人税 14,000

繰越税金資産

法人税調整額

(16/4)

評差 32,500

支払有 50,000

△△ 17,500

平3向

29.4.1 ————— 30.3.31

[II]

1. 売上 300,000 / 売上 300,000 (売厚, 貸引)

2. 建物 140,000 / 建設仮 200,000 (補正1/2注)

3. 貸倒損失 25,000 / 売上 40,000 (貸引)

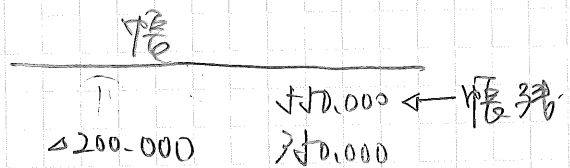
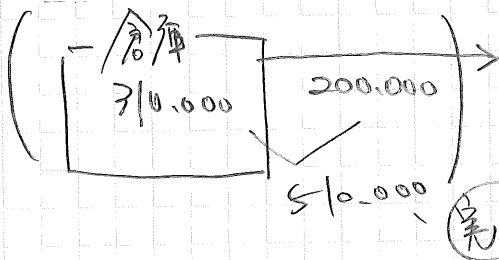
4. 貸引 15,000 / 売上 30,000 / 貸引 15,000

[III]

(A) 貸引 320,000 / 売上 320,000

(B) 貸引 190,000 / 売上 190,000

2.

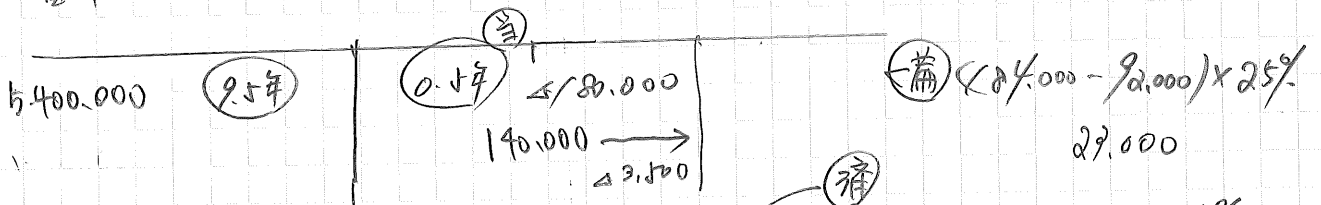


3. 売上 725,000 - 300,000 - 40,000 + 30,000 = 415,000 } 20% = 20,300  
 600,000

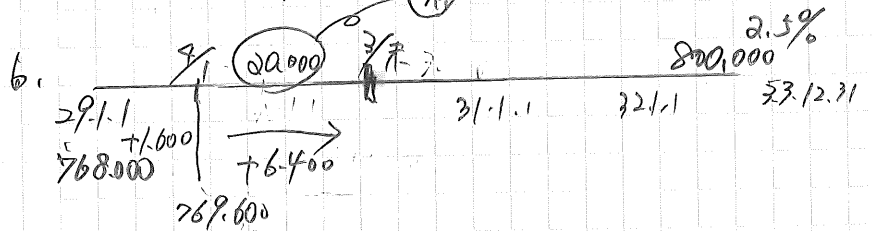
[貸引] 300,000 x 40% = 120,000 ————— 140,300 - 17,000 = 123,300

貸引 32,000 - 15,000 = 17,000

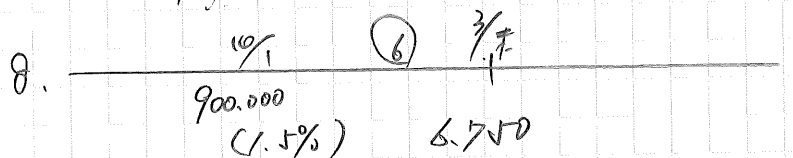
4.



5. 売上 50,000 / 益 50,000  
 有評差 50,000 / 売上 50,000

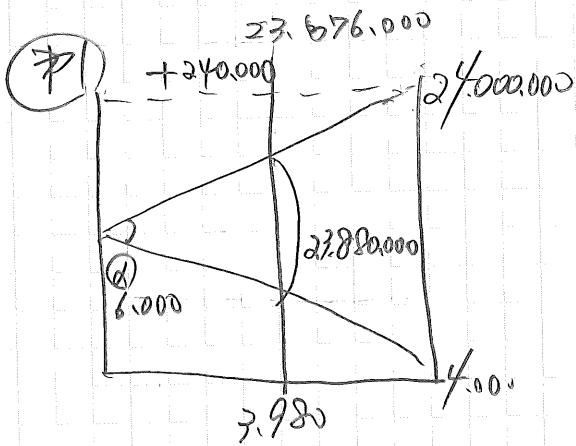


7. 売上 76,000 / 貸引 76,000



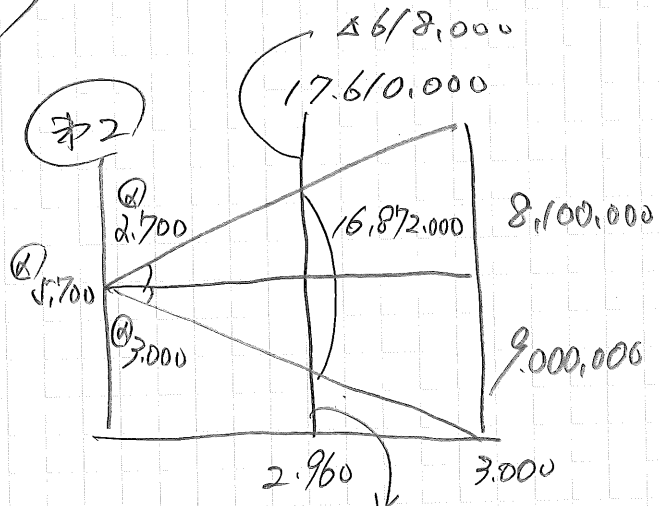
④ (補給部門の配賦の意味と理解のため)

< 弁償配賦率と差異分析 >



差異計 +204,000

$\left\{ \begin{array}{l} \text{予} +324,000 \\ \text{損} \Delta 120,000 \end{array} \right.$



差異計  $\Delta 738,000$

$\left\{ \begin{array}{l} \text{予} \Delta 618,000 \\ \text{損} \Delta 120,000 \end{array} \right.$

⑤

売上 1,500,000  
 変原 750,000  
 マ 750,000  
 変販 75,000  
 貢 675,000  
 甲 283,500  
 391,500

$\left. \begin{array}{l} \text{マ} \\ \text{変販} \end{array} \right\} 55\%$   
 $\text{貢} \quad 45\%$

⑥2  $x - 0.55x - 283,500 = 0$   
 $x = 630,000$  (1,260円)

⑥3  $x - 0.55x = 283,500 = 729,000$   
 $x = 2,250,000$

⑥4  $x - 0.55x - 283,500 = 0.1125x$   
 $x = 840,000$  (1,680円)

① 売上原価分析

960,000	7,000	900,000
57160,000	200	60,000
変 800,000		

変原	
800,000	750,000
	200

② 口変分析

売上	750,000	160,000
販売	25,000	20,600
管		102,900

⑥5

$\Delta 70,000$	870,000	58%
	1,500,000	