

第3問(20点)

精 算 表

平成28年3月31日

(単位:円)

| 勘定科目      | 残高試算表      |            | 修正記入      |           | 損益計算書     |           | 貸借対照表      |            |
|-----------|------------|------------|-----------|-----------|-----------|-----------|------------|------------|
|           | 借方         | 貸方         | 借方        | 貸方        | 借方        | 貸方        | 借方         | 貸方         |
| 現金        | 65,350     |            | 50        |           |           |           | 65,400     |            |
| 当座預金      | 450,000    |            |           | 300,000   |           |           | 150,000    |            |
| 受取手形      | 280,000    |            |           |           |           |           | 280,000    |            |
| 売掛金       | 390,000    |            |           | 23,000    |           |           | 367,000    |            |
| 売買目的有価証券  | 147,550    |            |           | 4,050     |           |           | 143,500    |            |
| 繰越商品      | 69,800     |            | 88,150    | 69,800    |           |           | 86,645     |            |
|           |            |            |           | 1,505     |           |           |            |            |
| 建物        | 7,500,000  |            | 1,560,000 |           |           |           | 9,000,000  |            |
| 備品        | 670,000    |            |           |           |           |           | 670,000    |            |
| 建設仮勘定     | 1,200,000  |            |           | 1,200,000 |           |           |            |            |
| のれん       | 196,000    |            |           | 28,000    |           |           | 168,000    |            |
| 満期保有目的債券  | 495,200    |            | 1,200     |           |           |           | 496,400    |            |
| 支払手形      |            | 263,000    |           |           |           |           |            | 263,000    |
| 買掛金       |            | 320,000    |           |           |           |           |            | 320,000    |
| 退職給付引当金   |            | 680,000    |           | 175,000   |           |           |            | 855,000    |
| 貸倒引当金     |            | 28,000     | 23,000    | 7,940     |           |           |            | 12,940     |
| 建物減価償却累計額 |            | 1,575,000  |           | 228,750   |           |           |            | 1,803,750  |
| 備品減価償却累計額 |            | 326,800    |           | 68,640    |           |           |            | 395,440    |
| 資本金       |            | 6,500,000  |           |           |           |           |            | 6,500,000  |
| 利益準備金     |            | 540,000    |           |           |           |           |            | 540,000    |
| 繰越利益剰余金   |            | 383,600    |           |           |           |           |            | 383,600    |
| 売上        |            | 6,770,000  |           |           |           | 6,770,000 |            |            |
| 有価証券利息    |            | 7,500      |           | 1,200     |           | 8,700     |            |            |
| 仕入        | 5,450,000  |            | 69,800    | 88,150    | 5,431,650 | ①         |            |            |
| 給料        | 360,000    |            |           |           | 360,000   |           |            |            |
| 保険料       | 120,000    |            |           | 30,000    | 90,000    |           |            |            |
|           | 17,393,900 | 17,393,900 |           |           |           |           |            |            |
| (雑)益      |            |            |           | 50        |           | 50        |            |            |
| 貸倒引当金(繰入) |            |            | 7,940     |           | 7,940     |           |            |            |
| (有価証券)評価損 |            |            | 4,050     |           | 4,050     |           |            |            |
| ①(棚卸減耗)損  |            |            | 1,505     |           | 1,505     |           |            |            |
| 減価償却費     |            |            | 297,390   |           | 297,390   |           |            |            |
| (のれん)償却   |            |            | 28,000    |           | 28,000    |           |            |            |
| (退職給付)費用  |            |            | 175,000   |           | 175,000   |           |            |            |
| (前払)保険料   |            |            | 30,000    |           |           |           | 30,000     |            |
| 当期純(利益)   |            |            |           |           | 383,215   |           |            | 383,215    |
|           |            |            | 2,226,085 | 2,226,085 | 6,778,750 | 6,778,750 | 11,456,945 | 11,456,945 |

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