

第3問 (50点)

試算表

| 借方 | | | 勘定科目 | 貸方 | | |
|------------|-----------|------------|---------|------------|-----------|------------|
| 12月31日の合計 | 12月中の取引高 | 11月30日の合計 | | 11月30日の合計 | 12月中の取引高 | 12月31日の合計 |
| 950,650 | 2000 | 948,650 | 現金 | 413,250 | 35,000 | 448,250 |
| 15,087,300 | 640,000 | 14,447,300 | 当座預金 | 8,799,500 | 551,100 | 9,350,600 |
| 3,190,000 | 90,000 | 3,100,000 | 受取手形 | 2,300,000 | 190,000 | 2,490,000 |
| 7,059,400 | 312,000 | 6,747,400 | 売掛金 | 4,197,400 | 210,000 | 4,407,400 |
| 513,000 | | 513,000 | 前払金 | 243,000 | 70,000 | 313,000 |
| 130,000 | 30,000 | 100,000 | 仮払金 | 100,000 | 30,000 | 130,000 |
| 623,000 | | 623,000 | 繰越商品 | | | |
| 2,400,000 | | 2,400,000 | 備品 | | | |
| 2,240,000 | 140,000 | 2,100,000 | 支払手形 | 2,850,000 | 90,000 | 2,940,000 |
| 6,926,100 | 90,000 | 6,836,100 | 買掛金 | 7,488,800 | 380,000 | 7,868,800 |
| 1,007,000 | 79,000 | 928,000 | 未払金 | 1,807,000 | | 1,807,000 |
| 152,000 | | 152,000 | 所得税預金 | 274,100 | 30,000 | 304,100 |
| 50,000 | 50,000 | | 貸倒引当金 | 60,000 | | 60,000 |
| | | | 減価償却累計額 | 1,600,000 | | 1,600,000 |
| | | | 資本金 | 8,000,000 | | 8,000,000 |
| 10,000 | 10,000 | | 売上 | 9,577,000 | 700,000 | 10,277,000 |
| 5,597,300 | 451,000 | 5,146,300 | 仕入 | 50,000 | | 50,000 |
| 3,041,000 | 300,000 | 2,741,000 | 給料 | | | |
| 402,800 | 40,000 | 362,800 | 水道光熱費 | | | |
| 237,600 | 21,600 | 216,000 | 支払家賃 | | | |
| 27,000 | 2,000 | 25,000 | 発送費 | | | |
| 208,000 | 28,000 | 180,000 | 旅費交通費 | | | |
| 194,000 | 500 | 193,500 | 通信費 | | | |
| 50,046,150 | 2,286,100 | 47,760,050 | | 47,760,050 | 2,286,100 | 50,046,150 |

第4問 (18点)

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