

全経上級 18/1回 原価計算

①

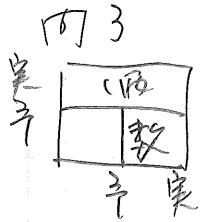
<問題2> 内1の電卓計算

内2. 貸利率年 44%

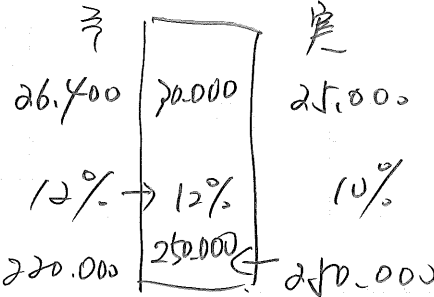
$$\therefore \frac{(2,000,000 + 244,000)}{44\%} = \frac{6,237,000}{24\%} = 24,948 \text{ SD}$$

6,237,000	362,000
6,600,000	

5.5%



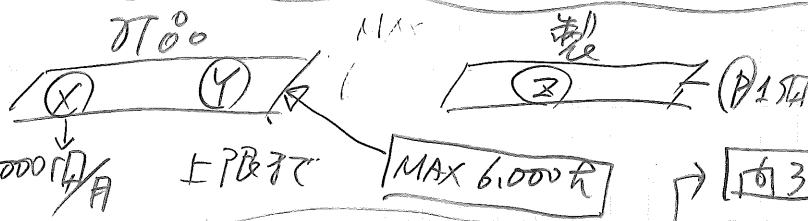
∴ 内1の借入額 $\Delta 250,000$
 数 $\Delta 350,000$



5.5% 利率差
 (利) $5,000 \times 24\% = 1,200,000$
 $\Delta 350,000$
 $\Delta 1,200,000$ (正)
 $+ 900,000$

0.4% 確保

<問題1>



	X	Y	Z
売	2,700	1,250	7,000
直材	500	200	3,500 + 1,000
労	1,600 (2A)	800 (1A)	2,100 (3A)
費	600	250	400
1円	300	250	

→ 内3

(Z) 売 7,000 \rightarrow (X) 500 \times 2円
 直材 2,100 Y Δ 1,000
 他 1,000 $\therefore \Delta$ 250,000
 労 2,800 (7A)
 1,100 + 700 \times 500 (1A)
 (+) 350,000
 $\therefore + 100,000 \rightarrow 1,900,000$

内2 2700 X, (1) 600 \times 1,000 (2) 600,000 (3)

2700 Y, $\frac{6,000 \text{ 円}}{\text{MAX}} - \frac{2,000 \text{ 円}}{X} = 4,000 \text{ 円}$

$\therefore 4,000 \text{ 円} \times 250 \times 4,000 \text{ 円} = 1,000,000 \text{ 円}$

(Z) (1) 400 \times 500 (2) = 200,000 (3)

(1,800,000 (4))

内5

X 10 \rightarrow 2円 減少

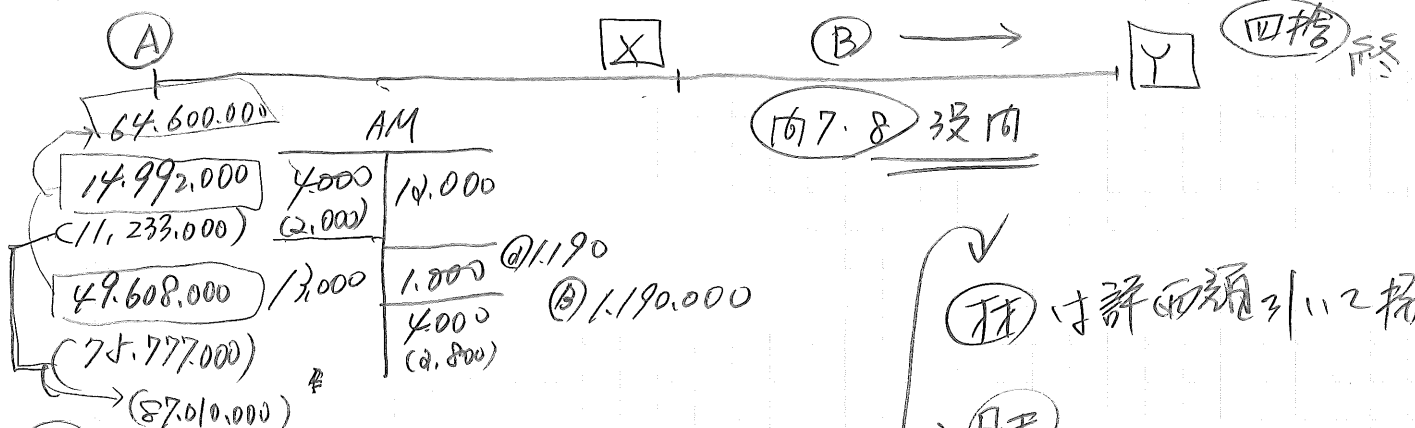
\downarrow
 Y 2 \rightarrow 3円 減少

$\therefore 250 \times 2 = 500 \text{ 円}$

(4) (Y)

$\frac{4,000 \text{ 円}}{1,000,000} \rightarrow \frac{3,000 \text{ 円}}{750,000} = \frac{240,000}{X \times 500 \text{ 円}}$
 $\therefore (1) 500$

全社土版 18/10 工事簿記



(内1) 月収 15,200,000 + 15,419,493.67
= 30,619,494

完了 151,610,000 - (B) - (C)
= 119,800,506

(内2)

12,000	
1,000 (600)	3,800,000 (3,390,000)
4,000 (2,800)	15,200,000 (15,820,000)
17,000 (15,400)	

(内3) 64,600,000 + 87,010,000 = 151,610,000
↓
-(D+E) = 119,800,506

(内4) (平) (両替) (正) @1,190 x 600 = 714,000

12,000	
600 (360)	
400 (240)	3,800,000 ÷ 1,000 x 400 = 1,520,000
4,000 (2,800)	3,390,000 ÷ 600 x 400 = 2,260,000
17,000 (15,400)	

① 手取異常板
(正) 64,600,000 - 1,520,000 = 63,080,000
(内5) 87,010,000 - 1,356,000 = 85,654,000

(内) 付録(内) 3/112 掲内

(内) 月収
(64,600,000 - 1,520,000 - 714,000) (費) (評)

× $\frac{4,000}{16,000} = 15,591,500$

(完了) 46,774,500 (京数材料)

(内6) 月収

(87,010,000 - 1,356,000) (費)

× $\frac{2,800}{14,800} = 16,204,810.8...$

(完了) 69,449,189.18...

∴ 月収 → 31,796,311

完了 → 116,223,689 (内5)

(内6)

64,600,000	10,000 (67,800,000)
	600 (2,280,000)
	700 (2,034,000)
	400 (1,520,000)
	240 (1,356,000)
	4,000 (15,200,000)
	2,800 (15,820,000)
	17,000 (15,400)

2,280,000 | 12,000 | 2,700,000
2,034,000 | 4,000 | 900,000
△1714,000

∴ (内) 31,920,000 (内) 116,100,000