

< 原価計算 >

問題2 残余利益 = 営業利益 - 投資額 × 資本コスト
 = 此が正味利益 残高 利益

問題1

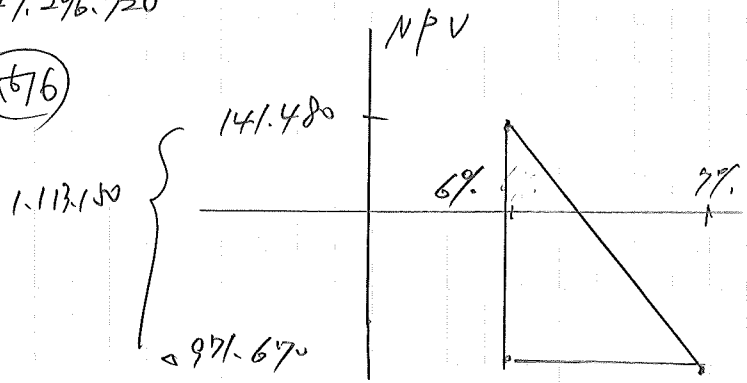
40%

	12,500,000	14,000,000	16,500,000	17,000,000
48,000,000 (定額)	10,000,000	10,000,000	10,000,000	10,000,000
(前)	1,500,000	2,000,000	4,500,000	5,000,000
tax	600,000	800,000	1,800,000	2,000,000
経費	900,000	1,200,000	2,700,000	3,000,000
CIF	12,900,000	13,200,000	14,700,000	15,000,000

(年間の価値) (12,285,960) (11,972,400) (12,697,860) (12,348,500)

49,296,720 ←

(176)



1.171150 : 1 = 141,480 : x

(177) 49,296,720 - 48,000,000 = 1,296,720

(178) (174) → (177) → (178) 法人税率考慮

	12,900,000	13,200,000
48,000,000		
	(12,285,960)	(11,972,400)

(173) 27,210,000

(177) 24,000,000

(1): 27,210,000 + 11,972,400 + 12,285,960 - 48,000,000 = 3,468,360

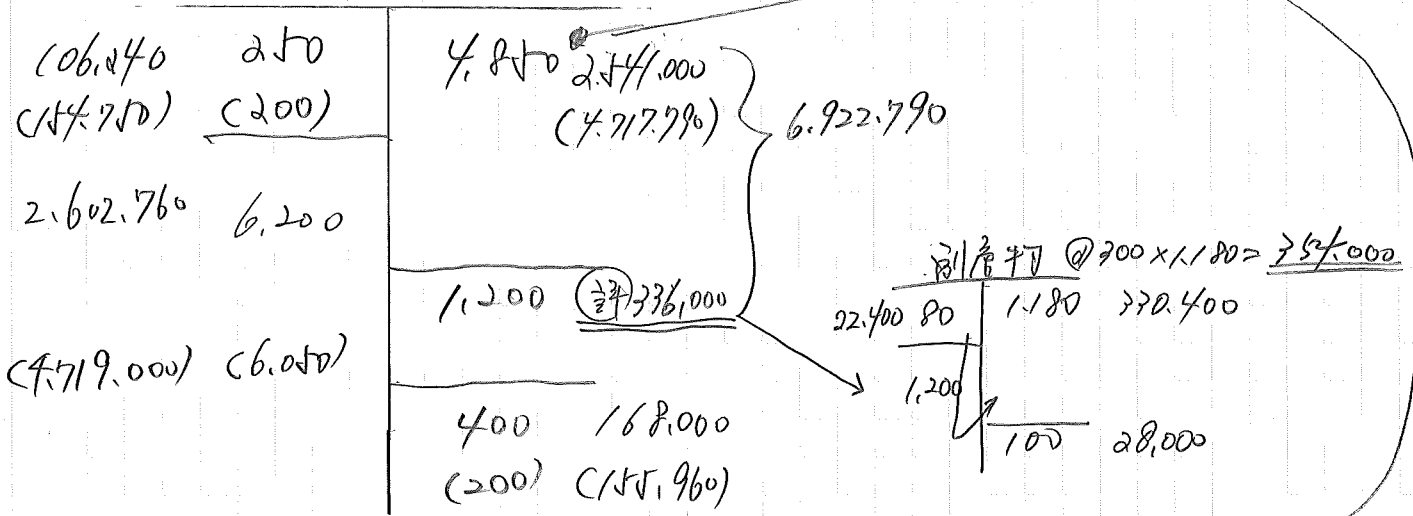
(2) 21,223,800 + 11,972,400 + 12,285,960 - 48,000,000 = 2,517,840

24,000,000
 27,210,000 - 24,000,000 = 3,210,000
 + 400,000 = 3,610,000
 ↓
 21,223,800

※183回 工業簿記

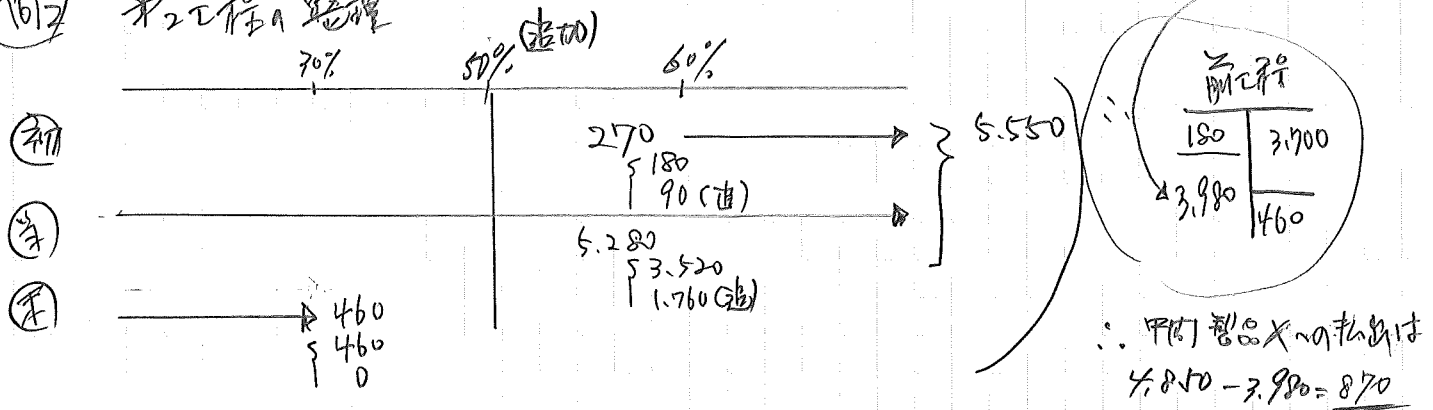
※1工程と連立品の確定に処理し、余った時間を※2
 ※前工程の3,980を出せるとしてPOZNT

(内1)

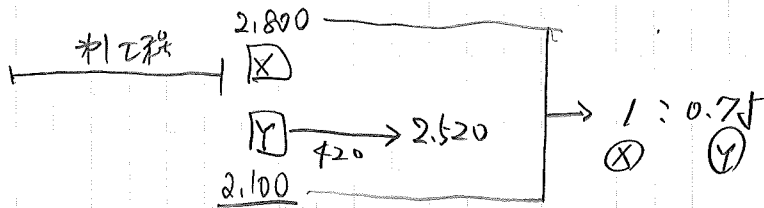


(内2)

※2工程の整理



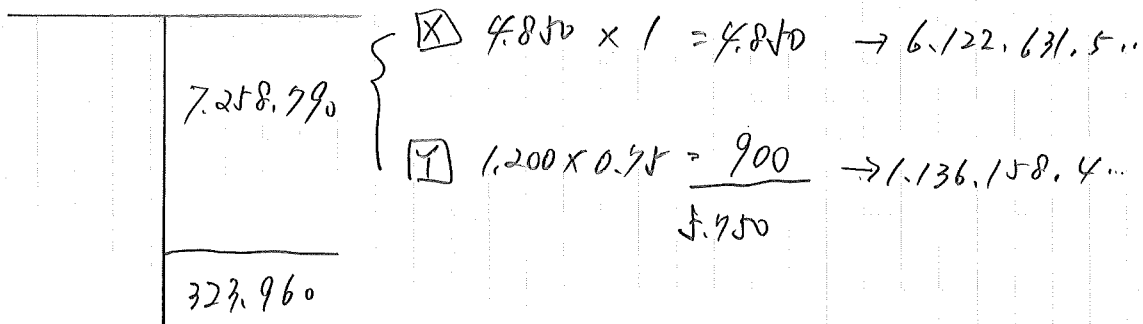
(内8)



(内2) 勘定記入

(内4) ⊗ ⊙ ⊗ ⊙ ⊗ ⊙

(内9) (内1 a BOX 511)



(内7)
(内10)

TAC (20集) → 12,3集 取込付 55集 → 傾斜 2.70集
 NS (15集) → 10集 取込付 68集 → NS配定 (17集) 信以良ハカモ

< 内3、内5、内6

(*) 内1BOX 5/11

(3)

$6,922,790 \times \frac{3,980}{4,850}$

工程仕立			
260,000	180	3,700	5,284,036
(1,244,600)	(108)		(4,606,500)
(*) 5,680,970	3,980		
4,643,850	(3,730)	460	656,934
		(138)	(171,810)

内3 解答内へ

追加材料			
90,000	90	1,850	1,850,000
(1,000)			
1,760,000	1,760		

(内5)

製品 X @ 2,400 (売) 18,496,000 (内4の製品 X へ)

933,300	450	5,440	→ (売) 11,490,944.6...
	5,550		
11,740,536		560	

上BOX 5/11

(内6)

副産物	中間品 X	製品 X	計
354,000	2,296,000	18,496,000	21,146,000
330,400		11,490,945	12,991,345

6,170,419

- (1) 1,050,000
- (A) 1,120,000

5,984,236

X			
142,700	100	820	→ 6,170,418.9
1,244,820	870		
	150		

内訳 / 本社