

水183回 全段1級工業

<材料内> 1. 真鍮A原価 2 直接原価 3 材料C 1. 非原価 4 3は配見ず
難
↓
やや難 ← 5 製造原価

8~12点

<材料内> 科目は各用各にします

1. 仕成品 1,747,000 / 材 1,347,000

2. 製造 69,000 / 仕成品 69,000

3. 売 5,289,000 / 売上 5,289,000

売原 3,516,000 / A組製 1,937,000
B組製 1,579,000

4. 材料仕 416,000 / 半製品 416,000

5. 売上 18,900 / 売 × 18,900
× 100 × 2.80 × 1.25 × 5%
値引は原価は動かず

6. 貸 3,572,000 / 本社
3,572,000

で仕付け済 24

5が間違っても (20)

<材料内>

167	
(補) 220,000 + 550,000 - 200,000	(材) 570,000
(主) 360,000 - 340,000	(材) 20,000
(内工) 1,250,000 + 410,000 - 400,000	(賃) 1,300,000
	3材 480,000
	電 690,000
40,000 + 360,000 - 30,000	(保) 370,000
	差異 70,000

3,430,000

製造内 格七

7は違3が材料予想

で仕付け済 16点

PT 221 (H)

$\text{Q164 } 100$	$6,600$ 5500 $\{ 6,100$
$\text{Q166 } 6,100$	

真工

2. 17. 1

370.000	1.700.000
390.000	① 689.500
256.000	② 610.500
284.000	

243,800	1,400	6,600	15,000
(289,710)	(1,000)		(1,000)
	1,094,600		
	(1,048,000)		
	(68,400)		

247,800	1,400	6,600	1,104,180
(289,710)	(1,081)		(1,832,820)
718,094,600			
104,810,000		1,400	234,220
689,500		1,700	114,380

$\frac{72}{100} \times 6000$	$\frac{72}{100}$	$\frac{72}{100} \times 6000$	$\frac{72}{100}$	$\frac{72}{100} \times 6000$	$\frac{72}{100}$
4320	900	$(100,800) \times 360$	$2,759,000$	6200	$610,500$
				$128,000$	4
					$(6,100)$

$2,805,300$
 $(1,793,700)$

 $1,011,600$

Handwritten calculation on a grid background:

4,599,000
- 29,000

4,560,000

Complete (17)

種類	金額	合計
① 400	400	178,000
② 400	400	178,000
③ 400	400	178,000
④ 400	400	178,000
⑤ 400	400	178,000
⑥ 400	400	178,000
⑦ 400	400	178,000
⑧ 400	400	178,000
⑨ 400	400	178,000
⑩ 400	400	178,000
⑪ 400	400	178,000
⑫ 400	400	178,000
⑬ 400	400	178,000
⑭ 400	400	178,000
⑮ 400	400	178,000
⑯ 400	400	178,000
⑰ 400	400	178,000
⑱ 400	400	178,000
⑲ 400	400	178,000
⑳ 400	400	178,000
㉑ 400	400	178,000
㉒ 400	400	178,000
㉓ 400	400	178,000
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㉝ 400	400	178,000
㉞ 400	400	178,000
㉟ 400	400	178,000
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㊽ 400	400	178,000
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㊿ 400	400	178,000

$\frac{149.000}{149.45}$	$\frac{260}{260}$	$\frac{4.000}{4.000}$
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$$\begin{array}{r} 7.45 \\ \hline 7.45 \end{array}$$

$$\begin{array}{r} 60 \\ \hline 37.400 \end{array}$$

$$\begin{array}{r} 70 \\ \hline 9.100 \end{array}$$

28 ~ 34 岁