

第28回 建設業経理士1級

合格するための過去問

※3問> 車両を野内と考える

(仮計) X Y Z
 1,960,050 995,400 1,905,650 = 4,261,100 (赤字)

(差引)

	X	Y	Z
油脂	95,200	97,440	92,960
消耗品	174,195	58,065	116,130
燃料	99,550	45,250	81,450
修費	50,850	20,340	70,510
計	2,379,845	1,216,495	1,626,700
	8,500 km	8,700 km	8,300 km

① 299.98

② 139.83

③ 195.99

No403

106,091.88 → 106,092

404

88,163.3 → 88,163

405

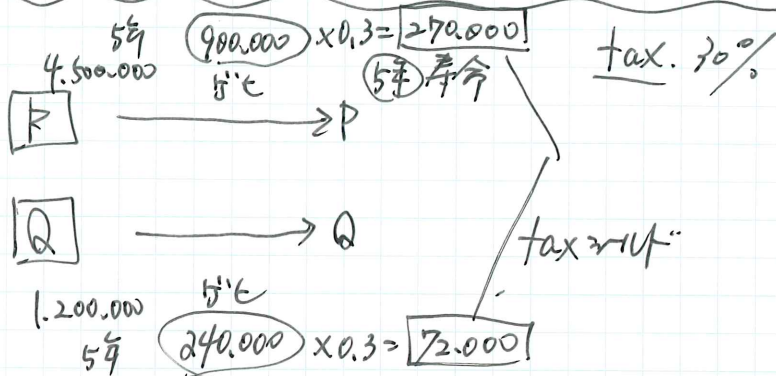
55,856.79 → 55,857

406

201,805.2 → 201,805

中4157

問題用両方を均所? C/F式確認



$$\begin{aligned}
 & \text{FC } 100,000 \text{ CI} \\
 & \text{JE } 60,000 \\
 & \quad 40,000 \\
 & \text{tax } 12,000 \text{ CO} \\
 & \quad 100,000 - 12,000 = 88,000 \\
 & \quad 100,000 \times 0.7 + 88,000 \times 0.3 = 88,000
 \end{aligned}$$

	P	Q
売上	4,020,000	1,060,000
費用	3,619,600	844,060
	-900,000	-240,000
	2,719,600	604,060
	1,300,400	455,940
	$\times 0.7$ 910,280	$\times 0.7$ 319,158
tax	270,000	72,000
net	1,180,280	391,158

2.177P
POINT!!

$$\begin{aligned}
 & \text{1673} \\
 & (1,180,280 \times 5 - 4,500,000) \div 5 \\
 & \quad 2,250,000
 \end{aligned}$$

$$\begin{aligned}
 & \text{1672} \quad 4,500,000 \div 1,180,280 = 3.82 \\
 & \quad 1,200,000 \div 391,158 = 3.07
 \end{aligned}$$

$$\begin{aligned}
 & (391,158 \times 5 - 1,200,000) \div 5 \\
 & \quad 600,000 = 25,193
 \end{aligned}$$

1674

$$P \quad 1,180,280 \times 3.9927 - 4,500,000 = 2,503$$

$$Q \quad 391,158 \times 3.9927 - 1,200,000 = 361,776$$

<555> 材料計算の答えは → 無償 12453 (一直)

	402	502	601	602
①	128,000	61,600	X	
②	88,500	49,000		
③	20,800	18,770		
④	105,000	50,440		
⑤	23,800	5,300		
⑥	55,500	27,100		

601の計算は
どうやって計算したのか

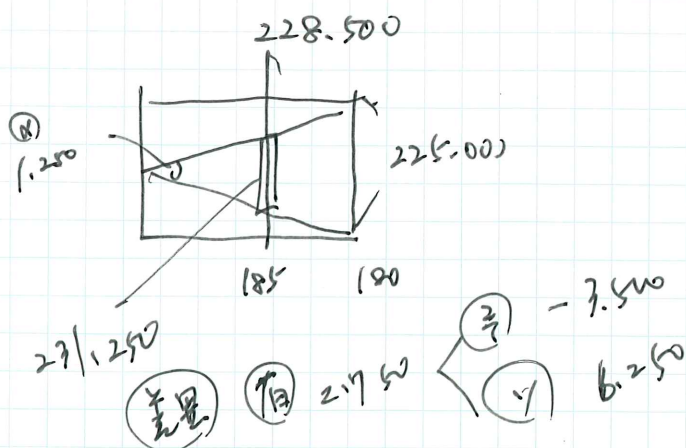
当月+当月-前月	①	②	③	④
813,600	169,500	(271,200) 22,000	203,400	169,500
⑤	23,770	99,900	85,300	188,900
⑥	19,300	69,200	74,010	150,330
⑦	6,400	15,300	26,800	38,800
⑧	13,070	21,200	40,000	57,270
⑨	45,450	90,900	90,900	126,350
⑩	50,000	80,000	60,000	41,250

* 役員 → 現物管理 (人件費)

$$\text{① } 696,900 \div (110 + 80 \times 1.5) = \text{② } 3,030$$

$$\text{③ } 3,030 \times 1.5 = \text{④ } 4,545$$

* 同様



⑤
1,200
3,500
4,700

⑥
2,100
6,250
8,350

★大原配具

24号