

(A) 乗算問題

1	¥ 121,272,807	6	€ 1,396,089.60	(小計)	(構成比率)
2	¥ 472,622,675	7	€ 806,516,664.63	€ 807,913,053.97	99.29%
3	\$ 79,321.31	8	€ 299.74		
4	€ 6,748,306.38	9	€ 5,425,615.51	(小計)	(構成比率)
5	¥ 341,964	10	€ 380,417.32	€ 5,806,032.83	0.71%
珠算はここまで					

(B) 除算問題

1	¥ 8,039	6	\$ 9.66	(小計)	(構成比率)
2	€ 67.50	7	\$ 528.17	\$ 548.75	52.33%
3	¥ 46,913	8	\$ 10.92		
4	\$ 702.34	9	\$ 479.31	(小計)	(構成比率)
5	¥ 371,585	10	\$ 20.48	\$ 499.79	47.67%
珠算はここまで					

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 34,356,341	\$ 10,311.60	¥ 8,494,217,029	¥ 1,026,405,514	€ -46,833,522.17

珠算はここまで

No.	6	7	8	9	10
計	¥ 55,442,386,185	¥ 65,848,322	¥ 7,781,579,389	¥ 449,251,698	¥ 20,274,524,896
小計	¥ 63,289,813,896 (構成比率) 75.33%			¥ 20,723,776,594 (構成比率) 24.67%	
合計	¥ 84,013,590,490				

(D) 伝票算問題

(1)納品伝票A商品金額合計	(2)納品伝票B商品金額合計	(3)納品伝票D商品金額合計	(4)納品伝票E商品金額合計	(5)納品伝票合計欄金額合計
¥ 1,285,682,617	¥ 1,174,413,310	¥ 1,643,807,928	¥ 1,121,413,964	¥ 6,187,271,477

(A) 乗算問題

1	¥ 2,173,508	6	\$ 80,564.76	(小計)	(構成比率)
2	€ 472,629.48	7	\$ 569.67	\$ 97,158.09	8.95%
3	¥ 633,080	8	\$ 16,023.66		
4	¥ 776,113	9	\$ 988,228.12	(小計)	(構成比率)
5	\$ 9,896.21	10	\$ 36.29	\$ 988,264.41	91.05%
珠算はここまで					

(B) 除算問題

1	¥ 837	6	¥ 7,089	(小計)	(構成比率)
2	¥ 48	7	¥ 61	¥ 12,403	33.14%
3	\$ 3.02	8	¥ 5,253		
4	¥ 1,774	9	¥ 24,106	(小計)	(構成比率)
5	€ 965.90	10	¥ 915	¥ 25,021	66.86%
珠算はここまで					

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 2,695,845	¥ 110,954	¥ 988,471	\$ 3,100,199.90	€ 133,613.39

珠算はここまで

No.	6	7	8	9	10
計	¥ 330,138,255	¥ 83,892,363	¥ 40,529,183	¥ 10,791,210	¥ 250,801,535
小計	¥ 454,559,801 (構成比率) 63.47%			¥ 261,592,745 (構成比率) 36.53%	
合計	¥ 716,152,546				

(D) 伝票算問題

(1)納品伝票B商品金額合計	(2)納品伝票C商品金額合計	(3)納品伝票D商品金額合計	(4)納品伝票E商品金額合計	(5)納品伝票合計欄金額合計
¥ 57,138,039	¥ 81,986,465	¥ 136,099,021	¥ 90,274,105	¥ 443,789,928

(A) 乗算問題

1	¥ 355,674	6	¥ 31,833	(小計)	(構成比率)
2	¥ 430	7	¥ 2,653,662	¥ 2,806,951	3.73%
3	\$ 10,975.18	8	¥ 121,456		
4	€ 5,539.19	9	¥ 72,297,300	(小計)	(構成比率)
5	¥ 1,156,560	10	¥ 51,256	¥ 72,348,556	96.27%
珠算はここまで					

(B) 除算問題

1	¥ 347	6	€ 4.36	(小計)	(構成比率)
2	\$ 7.10	7	€ 0.19	€ 13.56	19.27%
3	¥ 23	8	€ 9.01		
4	¥ 695	9	€ 50.58	(小計)	(構成比率)
5	€ 88.72	10	€ 6.24	€ 56.82	80.73%
珠算はここまで					

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 11,462	¥ 8,442,895	\$ 1,317.31	€ 9,276.07	¥ 668,597

珠算はここまで

No.	6	7	8	9	10
計	¥ 40,191	¥ 217,662	¥ 13,812,736	¥ 7,169,495	¥ 32,001,829
小計	¥ 14,070,589 (構成比率) 26.43%			¥ 39,171,324 (構成比率) 73.57%	
合計	¥ 53,241,913				

(D) 伝票算問題

(1)納品伝票A商品金額合計	(2)納品伝票B商品金額合計	(3)納品伝票C商品金額合計	(4)納品伝票E商品金額合計	(5)納品伝票合計欄金額合計
¥ 4,671,679	¥ 9,801,895	¥ 8,534,179	¥ 6,848,265	¥ 37,634,035

(A) 乗 算

(B) 除 算

1	¥ 2,967	1	¥ 56
2	¥ 6,675	2	¥ 67
3	¥ 504	3	¥ 19
4	¥ 4,692	4	¥ 58
5	¥ 3,312	5	¥ 20
6	¥ 26,452	6	¥ 84
7	¥ 52,584	7	¥ 36
8	¥ 29,450	8	¥ 769
9	¥ 9,316	9	¥ 82
10	¥ 198,030	10	¥ 903
11	¥ 57,072	11	¥ 24
12	¥ 154,350	12	¥ 15
13	¥ 794,662	13	¥ 3,438
14	¥ 3,776,685	14	¥ 41
15	¥ 872,661	15	¥ 775

(C) 見 取 算

1	¥ 2,247	2	¥ 519	3	¥ 2,915	4	¥ 10,290	5	¥ 33,522
6	¥ 4,877	7	¥ 62,513	8	¥ 9,742	9	¥ 213,146	10	¥ 501,408
11	¥ 346,302	12	¥ 159,458	13	¥ 712,616	14	¥ 262,826	15	¥ 1,671,215

① 共通問題

- (1) ¥ 8,506,808 (10) ¥ 691,646
- (2) ¥ 2,421 (11) 46日 (間)
- (3) ¥ 8,257,381 (12) ¥ 5,149,760
- (4) ¥ 5,205,167 (13) ¥ 219,400
- (5) ¥ 6,137,066 (14) 16%
- (6) ¥ 236,250
- (7) ¥ 1,520,057
- (8) ¥ 780,780
- (9) ¥ 349,220

(15) 減価償却計算表

期数	期首帳簿価額	每期償却額	減価償却累計額
1	4,100,000	125,460	125,460
2	3,974,540	125,460	250,920
3	3,849,080	125,460	376,380
4	3,723,620	125,460	501,840

② 選択問題

選択A 【複利年金の計算】

- (16) ¥ 408,662 (19) ¥ 8,469,138
- (17) ¥ 5,291,561
- (18) ¥ 1,300,101

(20) 年賦償還表

期数	期首未済元金	年賦金	支払利息	元金償還高
1	600,000	216,209	24,000	192,209
2	407,791	216,209	16,312	199,897
3	207,894	216,209	8,315	207,894
計	—	648,627	48,627	600,000

選択B 【証券投資の計算】

- (16) { J 3.4% (18) ¥ 16,441,800
- K 2.3% (19) 2.678%
- L 1.8% (20) ¥ 5,759,359
- (17) ¥ 6,381,790

選択C 【経営分析の計算】

- (16) 68.5% (19) 5.1%
- (17) 241.5% (20) ¥ 9,980,000
- (18) 8.2回 (転)

(1)	¥ 53,819	(11)	¥ 572,000
(2)	950個	(12)	¥ 306,518
(3)	¥ 7,048	(13)	¥ 286,600
(4)	¥ 3,098	(14)	¥ 865,080
(5)	12%	(15)	¥ 7,437
(6)	¥ 626,324	(16)	¥ 6,049
(7)	27%	(17)	2,367米ガロン
(8)	¥ 47,460	(18)	1割6分
(9)	¥ 845,867	(19)	¥ 456,664
(10)	¥ 1,436	(20)	¥ 102,370

(1)	¥ 44,800	(11)	15米トン
(2)	\$ 5.43	(12)	¥ 83,260
(3)	354kg	(13)	¥ 360,000
(4)	¥ 224,200	(14)	¥ 9,755
(5)	5割6分	(15)	18%
(6)	¥ 6,882	(16)	441 l
(7)	262yd	(17)	¥ 612,000
(8)	760ダース	(18)	€ 35.80
(9)	£ 41.17	(19)	¥ 750,000
(10)	¥ 96,000	(20)	¥ 564,300