

(A) 乗算問題

1	¥ 305,379,648	6	¥ 929,353	(小計)	(構成比率)
2	€ 51,836,025.28	7	¥ 4,395,240,360	¥ 4,436,029,755	36.46%
3	¥ 2,110,003,750	8	¥ 39,860,042		
4	\$ 1,263.47	9	¥ 7,728,183,513	(小計)	(構成比率)
5	¥ 658,701	10	¥ 3,660,736	¥ 7,731,844,249	63.54%
珠算はここまで				(合計)	¥ 12,167,874,004

(B) 除算問題

1	¥ 348	6	€ 946.84	(小計)	(構成比率)
2	€ 47.09	7	€ 31.76	€ 1,811.15	85.81%
3	¥ 6,121	8	€ 832.55		
4	\$ 1,065.90	9	€ 58.67	(小計)	(構成比率)
5	¥ 79,503	10	€ 240.72	€ 299.39	14.19%
珠算はここまで				(合計)	€ 2,110.54

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 186,418,142	\$ 3,129.76	¥ 60,268,723	¥ -8,989,558	€ 213,573,588.44

珠算はここまで

No.	6	7	8	9	10
計	¥ 56,986,825,876	¥ 10,678,743,046	¥ 901,657,054	¥ 6,818,944,451	¥ 1,916,452,811
小計	¥ 68,567,225,976 (構成比率) 88.70% (88.7%)			¥ 8,735,397,262 (構成比率) 11.30% (11.3%)	
合計	¥ 77,302,623,238				

(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
¥ 1,238,378,141	¥ 1,099,678,624	¥ 908,736,927	¥ 1,147,884,463	¥ 5,308,670,886

① 共通問題

- (1) ¥ 5,318,840 (10) ¥ 890,000
- (2) ¥ 7,208 (11) ¥ 2,819,460
- (3) ¥ 36,260 (12) ¥ 912,214
- (4) ¥ 6,765,928 (13) ¥ 459,400
- (5) ¥ 7,004 (14) 12.1%
- (6) ¥ 4,128,797
- (7) ¥ 2,950,733
- (8) ¥ 1,061,400
- (9) ¥ 5,170,937

(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	660,000	93,720	93,720
2	566,280	80,411	174,131
3	485,869	68,993	243,124
4	416,876	59,196	302,320

② 選択問題

選択A 【複利年金の計算】

- (16) ¥ 2,074,728 (19) ¥ 5,235,730
- (17) ¥ 9,117,570
- (18) ¥ 887,719

(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	200,000	33,494	14,000	19,494
2	180,506	33,494	12,635	20,859
3	159,647	33,494	11,175	22,319
4	137,328	33,494	9,613	23,881

選択B 【証券投資の計算】

- (16) { F 1.3% (18) ¥ 21,385,120
- G 1.1% (19) 2.656%
- H 2.5% (20) ¥ 9,267,552
- (17) ¥ 7,242,973

選択C 【経営分析の計算】

- (16) 205.9% (19) 7.5%
- (17) 77.6% (20) ¥ 6,790,000
- (18) 15.3回(転)

(A) 乗算問題

1	¥ 6,100,164	6	€ 84,210.28	(小計)	(構成比率)		
2	€ 133,462.98	7	€ 4.99			€ 456,887.33	5.62%
3	¥ 3,311,650	8	€ 372,672.06				
4	\$ 208.68	9	€ 7,666,511.42	(小計)	(構成比率)		
5	¥ 402,351	10	€ 3,504.24	€ 7,670,015.66	94.38%		
珠算はここまで				(合計)	€ 8,126,902.99		

(B) 除算問題

1	¥ 626	6	\$ 0.37	(小計)	(構成比率)		
2	¥ 153	7	\$ 50.94			\$ 352.13	78.60% (78.6%)
3	\$ 79.60	8	\$ 300.82				
4	¥ 41	9	\$ 93.68	(小計)	(構成比率)		
5	€ 847.25	10	\$ 2.19	\$ 95.87	21.40% (21.4%)		
珠算はここまで				(合計)	\$ 448.00 (\$ 448)		

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 532,169	€ 95,270.44	¥ 1,437,932	\$ 600,876.96	¥ 85,261,751

珠算はここまで

No.	6	7	8	9	10
計	¥ 8,076,380	¥ 36,514,888	¥ 60,823,292	¥ 15,055,230	¥ 206,792,914
小計	¥ 105,414,560 (構成比率) 32.21%			¥ 221,848,144 (構成比率) 67.79%	
合計	¥ 327,262,704				

(D) 伝票算問題

(1)納品伝票A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
¥ 87,271,367	¥ 96,339,278	¥ 149,419,315	¥ 125,376,269	¥ 533,031,082

(1)	¥ 74,682	(11)	¥ 5,417
(2)	3,920 個	(12)	¥ 31,441
(3)	¥ 8,210	(13)	¥ 720,000
(4)	¥ 95,830	(14)	661 米ガロン
(5)	¥ 1,114	(15)	¥ 861,146
(6)	¥ 205,200	(16)	¥ 424,163
(7)	¥ 457,600	(17)	23 %
(8)	¥ 628,059	(18)	¥ 182,000
(9)	¥ 882,180	(19)	¥ 904,715
(10)	¥ 5,823	(20)	¥ 160,740

(1)	¥ 9,263	(11)	16 %
(2)	118 kg	(12)	¥ 84,280
(3)	7 割 5 分	(13)	¥ 48,100
(4)	28 %	(14)	¥ 620,000
(5)	£ 6.10	(15)	€ 32.28
(6)	296 m	(16)	¥ 45,000
(7)	¥ 546,000	(17)	¥ 300,000
(8)	¥ 714,000	(18)	¥ 12,683
(9)	96 グロス	(19)	76 米トン
(10)	35 英ガロン	(20)	¥ 437,500

(A) 乗算問題

1	¥ 409,446	6	\$ 193.05	(小計)	(構成比率)
2	¥ 514,683	7	\$ 348.42	\$ 50,870.43	77.59%
3	\$ 47.72	8	\$ 50,328.96		
4	€ 54,919.20	9	\$ 9,775.99	(小計)	(構成比率)
5	¥ 288,892	10	\$ 4,919.55	\$ 14,695.54	22.41%
珠算はここまで				(合計)	\$ 65,565.97

(B) 除算問題

1	¥ 56	6	¥ 982	(小計)	(構成比率)
2	¥ 790	7	¥ 278	¥ 1,307	25.04%
3	€ 6.45	8	¥ 47		
4	¥ 8,151	9	¥ 3,304	(小計)	(構成比率)
5	\$ 1.23	10	¥ 609	¥ 3,913	74.96%
珠算はここまで				(合計)	¥ 5,220

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 358,957	€ 111.99	¥ 445,801	¥ 9,270,568	\$ 2,804.57

珠算はここまで

No.	6	7	8	9	10
計	¥ 8,073,997	¥ 5,233	¥ 12,799,584	¥ 2,758,228	¥ 3,935,960
小計	¥ 20,878,814 (構成比率) 75.72%			¥ 6,694,188 (構成比率) 24.28%	
合計	¥ 27,573,002				

(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D商品金額合計	(5)納品伝票合計欄金額合計
¥ 9,327,529	¥ 8,472,546	¥ 7,718,931	¥ 8,841,666	¥ 43,808,090

(A) 乗 算

1	¥ 2,613
2	¥ 7,644
3	¥ 945
4	¥ 6,392
5	¥ 325
6	¥ 66,196
7	¥ 8,227
8	¥ 45,240
9	¥ 10,842
10	¥ 94,146
11	¥ 354,275
12	¥ 181,916
13	¥ 487,696
14	¥ 1,914,360
15	¥ 5,077,540

(B) 除 算

1	¥ 63
2	¥ 36
3	¥ 90
4	¥ 72
5	¥ 47
6	¥ 91
7	¥ 82
8	¥ 29
9	¥ 515
10	¥ 657
11	¥ 74
12	¥ 250
13	¥ 8,044
14	¥ 16
15	¥ 398

(C) 見 取 算

1	¥ 2,219	2	¥ 534	3	¥ 2,341	4	¥ 34,760	5	¥ 6,859
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6	¥ 4,956	7	¥ 60,585	8	¥ 25,101	9	¥ 164,685	10	¥ 560,902
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11	¥ 377,293	12	¥ 95,019	13	¥ 631,112	14	¥ 274,658	15	¥ 1,543,810
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