

## (A) 乗算問題

1	¥ 290,915,968	6	€ 11,804.03	(小計)	(構成比率)
2	¥ 413,816,210	7	€ 27,775,610.02	€ 88,807,249.92	51.65%
3	€ 5,130,543.56	8	€ 61,019,835.87		
4	¥ 7,442	9	€ 534.17	(小計)	(構成比率)
5	\$ 470.54	10	€ 83,147,721.06	€ 83,148,255.23	48.35%
珠算はここまで				(合計)	€ 171,955,505.15

## (B) 除算問題

1	¥ 31,229	6	\$ 270.56	(小計)	(構成比率)
2	\$ 76.50	7	\$ 1,836.92	\$ 2,111.49	68.70%
3	¥ 4,193	8	\$ 4.01		
4	€ 608.25	9	\$ 57.37	(小計)	(構成比率)
5	¥ 8,964	10	\$ 904.58	\$ 961.95	31.30%
珠算はここまで				(合計)	\$ 3,073.44

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 15,772,622,332	¥ 7,876,604	\$ 41,005.05	€ 210,474.51	¥ -3,618,748,731

珠算はここまで

No.	6	7	8	9	10
計	¥ 4,122,620,628	¥ 51,123,960	¥ 22,600,744,901	¥ 1,274,462,490	¥ 6,351,566,326
小計	¥ 26,774,489,489 (構成比率) 77.83%			¥ 7,626,028,816 (構成比率) 22.17%	
合計	¥ 34,400,518,305				

## (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
¥ 1,241,180,569	¥ 1,224,164,806	¥ 1,183,669,969	¥ 1,296,104,886	¥ 5,927,554,725

(A) 乗算問題

1	¥ 4,038,780	6	\$ 52,244.74	(小計)	(構成比率)		
2	\$ 39,666.12	7	\$ 25.52			\$ 144,202.09	48.13%
3	€ 75.10	8	\$ 91,931.83				
4	¥ 1,191,901	9	\$ 58,311.16	(小計)	(構成比率)		
5	¥ 45,809,280	10	\$ 97,114.32	\$ 155,425.48	51.87%		
珠算はここまで				(合計)	\$ 299,627.57		

(B) 除算問題

1	¥ 9,642	6	¥ 7,488	(小計)	(構成比率)		
2	¥ 41	7	¥ 907			¥ 21,030	75.27%
3	€ 8.03	8	¥ 12,635				
4	¥ 250	9	¥ 6,854	(小計)	(構成比率)		
5	\$ 313.79	10	¥ 56	¥ 6,910	24.73%		
珠算はここまで				(合計)	¥ 27,940		

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 57,631,978	\$ 44,433.91	¥ 195,874,767	€ 6,379.06	¥ 17,253,560

珠算はここまで

No.	6	7	8	9	10
計	¥ 181,222,661	¥ 33,043,259	¥ 274,576,528	¥ 1,326,230	¥ 170,214,650
小計	¥ 488,842,448 (構成比率) 74.02%			¥ 171,540,880 (構成比率) 25.98%	
合計	¥ 660,383,328				

(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
¥ 82,916,087	¥ 47,894,405	¥ 144,988,791	¥ 164,175,098	¥ 532,626,116

## (A) 乗算問題

1	¥ 271,328	6	¥ 612,598	(小計)		(構成比率)
2	\$ 60,518.40	7	¥ 40,629		¥ 673,057	26.18%
3	¥ 864	8	¥ 19,830			
4	¥ 745,185	9	¥ 298,692	(小計)		(構成比率)
5	€ 3,822.63	10	¥ 1,599,431		¥ 1,898,123	73.82%
珠算はここまで				(合計)	¥ 2,571,180	

## (B) 除算問題

1	¥ 536	6	€ 6.51	(小計)		(構成比率)
2	€ 0.89	7	€ 4.28		€ 87.52	96.08%
3	¥ 180	8	€ 76.73			
4	\$ 2.07	9	€ 3.45	(小計)		(構成比率)
5	¥ 9,904	10	€ 0.12		€ 3.57	3.92%
珠算はここまで				(合計)	€ 91.09	

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 531,165	\$ 3,826.49	¥ 644,886	¥ 8,213,879	€ 22.42

珠算はここまで

No.	6	7	8	9	10
計	¥ 364,669	¥ 40,509	¥ 7,781,153	¥ 2,780,483	¥ 30,776,695
小計	¥ 8,186,331 (構成比率) 19.61%			¥ 33,557,178 (構成比率) 80.39%	
合計	¥ 41,743,509				

## (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
¥ 6,707,514	¥ 7,626,805	¥ 8,365,801	¥ 9,924,634	¥ 41,265,480

(A) 乗算問題

(B) 除算問題

1	¥ 3,984	1	¥ 76
2	¥ 1,944	2	¥ 28
3	¥ 5,035	3	¥ 13
4	¥ 2,146	4	¥ 35
5	¥ 1,157	5	¥ 83
6	¥ 28,028	6	¥ 65
7	¥ 36,018	7	¥ 40
8	¥ 25,620	8	¥ 58
9	¥ 53,580	9	¥ 919
10	¥ 312,585	10	¥ 27
11	¥ 248,320	11	¥ 944
12	¥ 84,532	12	¥ 51
13	¥ 61,982	13	¥ 16
14	¥ 4,920,872	14	¥ 6,470
15	¥ 2,952,720	15	¥ 892

(C) 見取算問題

1	¥ 1,542	2	¥ 2,161	3	¥ 623	4	¥ 41,849	5	¥ 12,439
6	¥ 5,996	7	¥ 60,145	8	¥ 20,172	9	¥ 146,235	10	¥ 589,625
11	¥ 227,019	12	¥ 325,368	13	¥ 699,484	14	¥ 433,153	15	¥ 1,878,953

① 共通問題

- (1)     ¥ 242,266           (10)   ¥ 2,552,242
- (2)     ¥ 3,060,618       (11)   ¥ 493,620
- (3)     ¥ 1,026            (12)   ¥ 674,349
- (4)     ¥ 4,810            (13)   1割7分
- (5)     ¥ 75,798           (14)   ¥ 333,081
- (6)     ¥ 843,700
- (7)     ¥ 5,740,465
- (8)     ¥ 9,062,977
- (9)                        3.7%

(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	5,020,000	162,648	162,648
2	4,857,352	162,648	325,296
3	4,694,704	162,648	487,944
4	4,532,056	162,648	650,592

② 選択問題

**選択A**   【複利年金の計算】

- (16)   ¥ 9,507,228           (19)   ¥ 3,788,321
- (17)   ¥ 276,941
- (18)   ¥ 841,254

(20)                    積立金表

期数	積立金	積立金利息	積立金増加高	積立金合計高
1	34,340	0	34,340	34,340
2	34,340	859	35,199	69,539
3	34,340	1,738	36,078	105,617
4	34,340	2,640	36,980	142,597

**選択B**   【証券投資の計算】

- (16)   { D   ¥ 583           (18)   ¥ 3,688,175
- E   ¥ 392           (19)   ¥ 44,954,117
- F   ¥ 2,225       (20)           1.208%
- (17)   ¥ 20,949,568

**選択C**   【経営分析の計算】

- (16)   ¥ 21,450,000           (19)           140.2%
- (17)           28.6%           (20)   11.9回(転)
- (18)           3.8%

(1)	41,050 l	(11)	¥ 103,320
(2)	¥ 20,643	(12)	¥ 902,000
(3)	8,400 個	(13)	¥ 6,792
(4)	¥ 1,284	(14)	¥ 12,577
(5)	¥ 620,000	(15)	¥ 7,535
(6)	¥ 336,437	(16)	¥ 363,375
(7)	64%(増)	(17)	\$ 495.15
(8)	¥ 927,354	(18)	¥ 7,200
(9)	¥ 550,395	(19)	¥ 882,978
(10)	3割2分	(20)	¥ 52,670

(1)	¥ 333,900	(11)	794lb
(2)	¥ 20,036	(12)	¥ 468,000
(3)	886yd	(13)	¥ 258,300
(4)	¥ 650,000	(14)	570 ダース
(5)	¥ 96,000	(15)	\$ 47.90
(6)	€ 51.64	(16)	24%
(7)	719 l	(17)	41,656kg
(8)	¥ 590,000	(18)	£ 17.25
(9)	¥ 6,089	(19)	3割5分(増し)
(10)	¥ 164,700	(20)	¥ 858,400