

(A) 乗算問題

1	¥ 349,489,098	6	\$ 6,449,328.27	(小計)	(構成比率)
2	€ 40,657,252.60	7	\$ 24.85	\$ 101,321,277.67	95.29%
3	¥ 798,116,064	8	\$ 94,871,924.55		
4	\$ 16.77	9	\$ 4,484,329.17	(小計)	(構成比率)
5	¥ 85,834,680	10	\$ 524,920.67	\$ 5,009,249.84	4.71%
珠算はここまで					

(B) 除算問題

1	¥ 5,647	6	¥ 1,704	(小計)	(構成比率)
2	¥ 8,503	7	¥ 78,842	¥ 126,856	79.56%
3	\$ 907.59	8	¥ 46,310		
4	¥ 615	9	¥ 23,081	(小計)	(構成比率)
5	€ 3,926.28	10	¥ 9,516	¥ 32,597	20.44%
珠算はここまで					

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 5,756,977,759	€ 200,801,789.01	\$ 131,536.62	¥ 5,392,792	¥ -48,489,125

珠算はここまで

No.	6	7	8	9	10
計	¥ 93,560,870	¥ 8,501,371,587	¥ 25,633,596,999	¥ 927,263,379	¥ 32,646,209,956
小計	¥ 34,228,529,456 (構成比率) 50.48%			¥ 33,573,473,335 (構成比率) 49.52%	
合計	¥ 67,802,002,791				

(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
¥ 942,287,655	¥ 1,319,395,547	¥ 1,132,493,488	¥ 1,209,443,139	¥ 5,923,947,260

① 共通問題

- (1)        ¥ 1,327            (10)    ¥ 559,500
- (2)    ¥ 7,554,098        (11)    ¥ 510,000
- (3)        ¥ 183,191        (12)    ¥ 758,737
- (4)    ¥ 4,421,340        (13)    ¥ 635,200
- (5)            1割5分        (14)    ¥ 850,000
- (6)    ¥ 2,121,701
- (7)        ¥ 9,158
- (8)    ¥ 3,736,367
- (9)    ¥ 4,662,819

(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	380,000	85,880	85,880
2	294,120	66,471	152,351
3	227,649	51,448	203,799
4	176,201	39,821	243,620

② 選択問題

選択A 【複利年金の計算】

- (16)    ¥ 6,271,347        (19)    ¥ 276,192
- (17)    ¥ 896,169
- (18)    ¥ 3,440,317

(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	400,000	149,644	24,000	125,644
2	274,356	149,644	16,461	133,183
3	141,173	149,644	8,471	141,173
計	—	448,932	48,932	400,000

選択B 【証券投資の計算】

- (16)    { D        0.6%        (18)    ¥ 9,369,100
- { E        1.3%        (19)            1.455%
- { F        3.2%        (20)    ¥ 23,818,460
- (17)    ¥ 8,087,694

選択C 【経営分析の計算】

- (16)        8.9回(転)        (19)            102.8%
- (17)    ¥ 64,120,000        (20)        7.3回(転)
- (18)                      21.2%

## (A) 乗算問題

1	¥ 6,295,127	6	¥ 10,047,908	(小計)	(構成比率)
2	\$ 103,840.80	7	¥ 433,823	¥ 14,015,032	2.49%
3	¥ 378	8	¥ 3,533,301		
4	¥ 8,323,722	9	¥ 549,386,970	(小計)	(構成比率)
5	€ 233.71	10	¥ 276	¥ 549,387,246	97.51%
珠算はここまで				(合計)	¥ 563,402,278

## (B) 除算問題

1	¥ 863	6	€ 58.20	(小計)	(構成比率)
2	€ 131.07	7	€ 3.51	€ 77.75	25.31%
3	¥ 45	8	€ 16.04		
4	\$ 75.92	9	€ 0.96	(小計)	(構成比率)
5	¥ 678	10	€ 228.49	€ 229.45	74.69%
珠算はここまで				(合計)	€ 307.20

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 694,676	€ 26,719.90	¥ 136,145	¥ 202,172,558	\$ 550,593.76

珠算はここまで

No.	6	7	8	9	10
計	¥ 41,754,381	¥ 9,551,972	¥ 37,808,345	¥ 83,023,842	¥ 335,265,668
小計	¥ 89,114,698 (構成比率) 17.56%			¥ 418,289,510 (構成比率) 82.44%	
合計	¥ 507,404,208				

## (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
¥ 111,088,983	¥ 49,314,417	¥ 148,513,943	¥ 113,171,708	¥ 517,634,640

## (A) 乗算問題

1	¥ 332,319	6	€ 2,284.70	(小計)	(構成比率)
2	€ 4.78	7	€ 14,851.35	€ 17,875.46	37.17%
3	\$ 12,373.56	8	€ 739.41		
4	¥ 65,264	9	€ 3,627.36	(小計)	(構成比率)
5	¥ 17,777,580	10	€ 26,591.37	€ 30,218.73	62.83%
珠算はここまで				(合計)	€ 48,094.19

## (B) 除算問題

1	¥ 865	6	\$ 3.88	(小計)	(構成比率)
2	¥ 352	7	\$ 6.24	\$ 10.28	9.70%
3	¥ 297	8	\$ 0.16		(9.7%)
4	\$ 41.40	9	\$ 90.73	(小計)	(構成比率)
5	€ 0.79	10	\$ 5.01	\$ 95.74	90.30% (90.3%)
珠算はここまで				(合計)	\$ 106.02

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 32,221	€ 2,993.09	¥ 8,384,698	¥ 24,982	\$ 115.54

珠算はここまで

No.	6	7	8	9	10
計	¥ 1,777,515	¥ 4,304,074	¥ 2,067,967	¥ 82,756	¥ 5,810,266
小計	¥ 8,149,556 (構成比率) 58.03%			¥ 5,893,022 (構成比率) 41.97%	
合計	¥ 14,042,578				

## (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
¥ 8,939,912	¥ 7,884,670	¥ 9,680,148	¥ 8,169,362	¥ 44,126,066

(1)	9,252yd	(11)	¥ 78,955
(2)	¥ 31,761	(12)	¥ 495,211
(3)	¥ 6,041	(13)	¥ 714,872
(4)	59,200 枚	(14)	¥ 479,880
(5)	¥ 884,252	(15)	¥ 353,005
(6)	360 ダース	(16)	¥ 112,000
(7)	¥ 286,592	(17)	¥ 2,014
(8)	¥ 738,000	(18)	21%
(9)	¥ 559	(19)	¥ 631,865
(10)	¥ 2,996	(20)	¥ 90,820

(1)	¥ 2,812	(11)	52% (増し)
(2)	¥ 423,200	(12)	¥ 4,077
(3)	100m	(13)	¥ 328,600
(4)	£ 32.42	(14)	69kg
(5)	¥ 112,560	(15)	¥ 730,000
(6)	88 米トン	(16)	92 英ガロン
(7)	\$ 15.18	(17)	1 割 7 分
(8)	660 袋	(18)	€ 36.40
(9)	¥ 27,830	(19)	¥ 940,000
(10)	¥ 85,500	(20)	¥ 86,400

(A) 乗算問題

(B) 除算問題

1	¥ 6,786
2	¥ 5,022
3	¥ 504
4	¥ 3,185
5	¥ 468
6	¥ 23,450
7	¥ 37,893
8	¥ 84,150
9	¥ 52,288
10	¥ 71,208
11	¥ 238,510
12	¥ 288,899
13	¥ 116,622
14	¥ 5,634,138
15	¥ 3,543,088

1	¥ 84
2	¥ 70
3	¥ 91
4	¥ 67
5	¥ 29
6	¥ 42
7	¥ 59
8	¥ 181
9	¥ 530
10	¥ 26
11	¥ 73
12	¥ 665
13	¥ 4,057
14	¥ 38
15	¥ 893

(C) 見取算問題

1	¥ 2,389	2	¥ 687	3	¥ 3,329	4	¥ 28,892	5	¥ 19,216
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6	¥ 5,604	7	¥ 48,896	8	¥ 37,285	9	¥ 106,355	10	¥ 580,332
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11	¥ 288,607	12	¥ 92,249	13	¥ 753,028	14	¥ 637,207	15	¥ 589,056
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