

# 第1級 ビジネス計算部門数表

## (A) 減価償却資産償却率表

| 耐用年数 | 定額法償却率 | 定率法償却率 | 耐用年数 | 定額法償却率 | 定率法償却率 | 耐用年数 | 定額法償却率 | 定率法償却率 | 耐用年数 | 定額法償却率 | 定率法償却率 | 耐用年数 | 定額法償却率 | 定率法償却率 |
|------|--------|--------|------|--------|--------|------|--------|--------|------|--------|--------|------|--------|--------|
| 2    | .500   | 1.000  | 11   | .091   | .182   | 21   | .048   | .095   | 31   | .033   | .065   | 41   | .025   | .049   |
| 3    | .334   | .667   | 12   | .084   | .167   | 22   | .046   | .091   | 32   | .032   | .063   | 42   | .024   | .048   |
| 4    | .250   | .500   | 13   | .077   | .154   | 23   | .044   | .087   | 33   | .031   | .061   | 43   | .024   | .047   |
| 5    | .200   | .400   | 14   | .072   | .143   | 24   | .042   | .083   | 34   | .030   | .059   | 44   | .023   | .045   |
| 6    | .167   | .333   | 15   | .067   | .133   | 25   | .040   | .080   | 35   | .029   | .057   | 45   | .023   | .044   |
| 7    | .143   | .286   | 16   | .063   | .125   | 26   | .039   | .077   | 36   | .028   | .056   | 46   | .022   | .043   |
| 8    | .125   | .250   | 17   | .059   | .118   | 27   | .038   | .074   | 37   | .028   | .054   | 47   | .022   | .043   |
| 9    | .112   | .222   | 18   | .056   | .111   | 28   | .036   | .071   | 38   | .027   | .053   | 48   | .021   | .042   |
| 10   | .100   | .200   | 19   | .053   | .105   | 29   | .035   | .069   | 39   | .026   | .051   | 49   | .021   | .041   |
|      |        |        | 20   | .050   | .100   | 30   | .034   | .067   | 40   | .025   | .050   | 50   | .020   | .040   |

## (B) 複利終価表

| $n \setminus i$ | 2%          | 2.5%        | 3%          | 3.5%        | 4%          | 4.5%        | 5%          | 5.5%        | 6%          | 7%          |
|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 6               | 1.1261 6242 | 1.1596 9342 | 1.1940 5230 | 1.2292 5533 | 1.2653 1902 | 1.3022 6012 | 1.3400 9564 | 1.3788 4281 | 1.4185 1911 | 1.5007 3035 |
| 7               | 1.1486 8567 | 1.1886 8575 | 1.2298 7387 | 1.2722 7926 | 1.3159 3178 | 1.3608 6183 | 1.4071 0042 | 1.4546 7916 | 1.5036 3026 | 1.6057 8148 |
| 8               | 1.1716 5938 | 1.2184 0290 | 1.2667 7008 | 1.3168 0904 | 1.3685 6905 | 1.4221 0061 | 1.4774 5544 | 1.5346 8651 | 1.5938 4807 | 1.7181 8618 |
| 9               | 1.1950 9257 | 1.2488 6297 | 1.3047 7318 | 1.3628 9735 | 1.4233 1181 | 1.4860 9514 | 1.5513 2822 | 1.6190 9427 | 1.6894 7896 | 1.8384 5921 |
| 10              | 1.2189 9442 | 1.2800 8454 | 1.3439 1638 | 1.4105 9876 | 1.4802 4428 | 1.5529 6942 | 1.6288 9463 | 1.7081 4446 | 1.7908 4770 | 1.9671 5136 |
| 11              | 1.2433 7431 | 1.3120 8666 | 1.3842 3387 | 1.4599 6972 | 1.5394 5406 | 1.6228 5305 | 1.7103 3936 | 1.8020 9240 | 1.8982 9856 | 2.1048 5195 |
| 12              | 1.2682 4179 | 1.3448 8882 | 1.4257 6089 | 1.5110 6866 | 1.6010 3222 | 1.6958 8143 | 1.7958 5633 | 1.9012 0749 | 2.0121 9647 | 2.2521 9159 |
| 13              | 1.2936 0663 | 1.3785 1104 | 1.4685 3371 | 1.5639 5606 | 1.6650 7351 | 1.7721 9610 | 1.8856 4914 | 2.0057 7390 | 2.1329 2826 | 2.4098 4500 |
| 14              | 1.3194 7876 | 1.4129 7382 | 1.5125 8972 | 1.6186 9452 | 1.7316 7645 | 1.8519 4492 | 1.9799 3160 | 2.1160 9146 | 2.2609 0396 | 2.5785 3415 |
| 15              | 1.3458 6834 | 1.4482 9817 | 1.5579 6742 | 1.6753 4883 | 1.8009 4351 | 1.9352 8244 | 2.0789 2818 | 2.2324 7649 | 2.3965 5819 | 2.7590 3154 |

## (C) 複利現価表

| $n \setminus i$ | 2%          | 2.5%        | 3%          | 3.5%        | 4%          | 4.5%        | 5%          | 5.5%        | 6%          | 7%          |
|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 6               | 0.8879 7138 | 0.8622 9687 | 0.8374 8426 | 0.8135 0064 | 0.7903 1453 | 0.7678 9574 | 0.7462 1540 | 0.7252 4583 | 0.7049 6054 | 0.6663 4222 |
| 7               | 0.8705 6018 | 0.8412 6524 | 0.8130 9151 | 0.7859 9096 | 0.7599 1781 | 0.7348 2846 | 0.7106 8133 | 0.6874 3681 | 0.6650 5711 | 0.6227 4974 |
| 8               | 0.8534 9037 | 0.8207 4657 | 0.7894 0923 | 0.7594 1156 | 0.7306 9021 | 0.7031 8513 | 0.6768 3936 | 0.6515 9887 | 0.6274 1237 | 0.5820 0910 |
| 9               | 0.8367 5527 | 0.8007 2836 | 0.7664 1673 | 0.7337 3097 | 0.7025 8674 | 0.6729 0443 | 0.6446 0892 | 0.6176 2926 | 0.5918 9846 | 0.5439 3374 |
| 10              | 0.8203 4830 | 0.7811 9840 | 0.7440 9391 | 0.7089 1881 | 0.6755 6417 | 0.6439 2768 | 0.6139 1325 | 0.5854 3058 | 0.5583 9478 | 0.5083 4929 |
| 11              | 0.8042 6304 | 0.7621 4478 | 0.7224 2128 | 0.6849 4571 | 0.6495 8093 | 0.6161 9874 | 0.5846 7929 | 0.5549 1050 | 0.5267 8753 | 0.4750 9280 |
| 12              | 0.7884 9318 | 0.7435 5589 | 0.7013 7988 | 0.6617 8330 | 0.6245 9705 | 0.5896 6386 | 0.5568 3742 | 0.5259 8152 | 0.4969 6936 | 0.4440 1196 |
| 13              | 0.7730 3253 | 0.7254 2038 | 0.6809 5134 | 0.6394 0415 | 0.6005 7409 | 0.5642 7164 | 0.5303 2135 | 0.4985 6068 | 0.4688 3902 | 0.4149 6445 |
| 14              | 0.7578 7502 | 0.7077 2720 | 0.6611 1781 | 0.6177 8179 | 0.5774 7508 | 0.5399 7286 | 0.5050 6795 | 0.4725 6937 | 0.4423 0096 | 0.3878 1724 |
| 15              | 0.7430 1473 | 0.6904 6556 | 0.6418 6195 | 0.5968 9062 | 0.5552 6450 | 0.5167 2044 | 0.4810 1710 | 0.4479 3305 | 0.4172 6506 | 0.3624 4602 |

## (D) 複利年金終価表

| $n \setminus i$ | 2%           | 2.5%         | 3%           | 3.5%         | 4%           | 4.5%         | 5%           | 5.5%         | 6%           | 7%           |
|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 6               | 6.3081 2096  | 6.3877 3673  | 6.4684 0988  | 6.5501 5218  | 6.6329 7546  | 6.7168 9166  | 6.8019 1281  | 6.8880 5103  | 6.9753 1854  | 7.1532 9074  |
| 7               | 7.4342 8338  | 7.5474 3015  | 7.6624 6218  | 7.7794 0751  | 7.8982 9448  | 8.0191 5179  | 8.1420 0845  | 8.2668 9384  | 8.3938 3765  | 8.6540 2109  |
| 8               | 8.5829 6905  | 8.7361 1590  | 8.8923 3605  | 9.0516 8677  | 9.2142 2626  | 9.3800 1362  | 9.5491 0888  | 9.7215 7300  | 9.8974 6791  | 10.2598 0257 |
| 9               | 9.7546 2843  | 9.9545 1880  | 10.1591 0613 | 10.3684 9581 | 10.5827 9531 | 10.8021 1423 | 11.0265 6432 | 11.2562 5951 | 11.4913 1598 | 11.9779 8875 |
| 10              | 10.9497 2100 | 11.2033 8177 | 11.4638 7931 | 11.7313 9316 | 12.0061 0712 | 12.2882 0937 | 12.5778 9254 | 12.8753 5379 | 13.1807 9494 | 13.8164 4796 |
| 11              | 12.1687 1542 | 12.4834 6631 | 12.8077 9569 | 13.1419 9192 | 13.4863 5141 | 13.8411 7879 | 14.2067 8716 | 14.5834 9825 | 14.9716 4264 | 15.7835 9932 |
| 12              | 13.4120 8973 | 13.7955 5297 | 14.1920 2956 | 14.6019 6164 | 15.0258 0546 | 15.4640 3184 | 15.9171 2652 | 16.3855 9065 | 16.8699 4120 | 17.8884 5127 |
| 13              | 14.6803 3152 | 15.1404 4179 | 15.6177 9045 | 16.1130 3030 | 16.6268 3768 | 17.1599 1327 | 17.7129 8285 | 18.2867 9814 | 18.8821 3767 | 20.1406 4286 |
| 14              | 15.9739 3815 | 16.5189 5284 | 17.0863 2416 | 17.6769 8636 | 18.2919 1119 | 18.9321 0937 | 19.5986 3199 | 20.2925 7203 | 21.0150 6593 | 22.5504 8786 |
| 15              | 17.2934 1692 | 17.9319 2666 | 18.5989 1389 | 19.2956 8088 | 20.0235 8764 | 20.7840 5429 | 21.5785 6359 | 22.4086 6350 | 23.2759 6988 | 25.1290 2201 |

## (E) 複利年金現価表

| $n \setminus i$ | 2%           | 2.5%         | 3%           | 3.5%         | 4%           | 4.5%         | 5%           | 5.5%         | 6%          | 7%          |
|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|
| 6               | 5.6014 3089  | 5.5081 2536  | 5.4171 9144  | 5.3285 5302  | 5.2421 3686  | 5.1578 7248  | 5.0756 9206  | 4.9955 3031  | 4.9173 2433 | 4.7665 3966 |
| 7               | 6.4719 9107  | 6.3493 9060  | 6.2302 8296  | 6.1145 4398  | 6.0020 5467  | 5.8927 0094  | 5.7863 7340  | 5.6829 6712  | 5.5823 8144 | 5.3892 8940 |
| 8               | 7.3254 8144  | 7.1701 3717  | 7.0196 9219  | 6.8739 5554  | 6.7327 4487  | 6.5958 8607  | 6.4632 1276  | 6.3345 6599  | 6.2097 9381 | 5.9712 9851 |
| 9               | 8.1622 3671  | 7.9708 6553  | 7.7861 0892  | 7.6076 8651  | 7.4353 3161  | 7.2687 9050  | 7.1078 2168  | 6.9521 9525  | 6.8016 9227 | 6.5152 3225 |
| 10              | 8.9825 8501  | 8.7520 6393  | 8.5302 0284  | 8.3166 0532  | 8.1108 9578  | 7.9127 1818  | 7.7217 3493  | 7.5376 2583  | 7.3600 8705 | 7.0235 8154 |
| 11              | 9.7868 4805  | 9.5142 0871  | 9.2526 2411  | 9.0015 5104  | 8.7604 7671  | 8.5289 1692  | 8.3064 1422  | 8.0925 3633  | 7.8868 7458 | 7.4986 7434 |
| 12              | 10.5753 4122 | 10.2577 6460 | 9.9540 0399  | 9.6633 3433  | 9.3850 7376  | 9.1185 8078  | 8.8632 5164  | 8.6185 1785  | 8.3838 4394 | 7.9426 8630 |
| 13              | 11.3483 7375 | 10.9831 8497 | 10.6349 5533 | 10.3027 3849 | 9.9856 4785  | 9.6828 5242  | 9.3935 7299  | 9.1170 7853  | 8.8526 8296 | 8.3576 5074 |
| 14              | 12.1062 4877 | 11.6909 1217 | 11.2960 7314 | 10.9205 2028 | 10.5631 2293 | 10.2228 2528 | 9.8986 4094  | 9.5896 4790  | 9.2949 8393 | 8.7454 6799 |
| 15              | 12.8492 6350 | 12.3813 7773 | 11.9379 3509 | 11.5174 1090 | 11.1183 8743 | 10.7395 4573 | 10.3796 5804 | 10.0375 8094 | 9.7122 4899 | 9.1079 1401 |

## (F) 複利賦金表

| $n \setminus i$ | 2%          | 2.5%        | 3%          | 3.5%        | 4%          | 4.5%        | 5%          | 5.5%        | 6%          | 7%          |
|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1               | 1.02        | 1.025       | 1.03        | 1.035       | 1.04        | 1.045       | 1.05        | 1.055       | 1.06        | 1.07        |
| 2               | 0.5150 4950 | 0.5188 2716 | 0.5226 1084 | 0.5264 0049 | 0.5301 9608 | 0.5339 9756 | 0.5378 0488 | 0.5416 1800 | 0.5454 3689 | 0.5530 9179 |
| 3               | 0.3467 5467 | 0.3501 3717 | 0.3535 3036 | 0.3569 3418 | 0.3603 4854 | 0.3637 7336 | 0.3672 0856 | 0.3706 5407 | 0.3741 0981 | 0.3810 5166 |
| 4               | 0.2626 2375 | 0.2658 1788 | 0.2690 2705 | 0.2722 5114 | 0.2754 9005 | 0.2787 4365 | 0.2820 1183 | 0.2852 9449 | 0.2885 9149 | 0.2952 2812 |
| 5               | 0.2121 5839 | 0.2152 4686 | 0.2183 5457 | 0.2214 8137 | 0.2246 2711 | 0.2277 9164 | 0.2309 7480 | 0.2341 7644 | 0.2373 9640 | 0.2438 9069 |
| 6               | 0.1785 2581 | 0.1815 4997 | 0.1845 9750 | 0.1876 6821 | 0.1907 6190 | 0.1938 7839 | 0.1970 1747 | 0.2001 7895 | 0.2033 6263 | 0.2097 9580 |
| 7               | 0.1545 1196 | 0.1574 9543 | 0.1605 0635 | 0.1635 4449 | 0.1666 0961 | 0.1697 0147 | 0.1728 1982 | 0.1759 6442 | 0.1791 3502 | 0.1855 5322 |
| 8               | 0.1365 0980 | 0.1394 6735 | 0.1424 5639 | 0.1454 7665 | 0.1485 2783 | 0.1516 0965 | 0.1547 2181 | 0.1578 6401 | 0.1610 3594 | 0.1674 6776 |
| 9               | 0.1225 1544 | 0.1254 5689 | 0.1284 3386 | 0.1314 4601 | 0.1344 9299 | 0.1375 7447 | 0.1406 9008 | 0.1438 3946 | 0.1470 2224 | 0.1534 8647 |
| 10              | 0.1113 2653 | 0.1142 5876 | 0.1172 3051 | 0.1202 4137 | 0.1232 9094 | 0.1263 7882 | 0.1295 0458 | 0.1326 6777 | 0.1358 6796 | 0.1423 7750 |