

# 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