

(A) 乗算問題

(1)	¥ 550,423,692
(2)	¥ 365,056,350
(3)	¥ 7,980,704
(4)	¥ 978
(5)	¥ 14,104,637,576

小計	¥ 923,460,746
小計	● ¥ 14,104,638,554
合計	● ¥ 15,028,099,300

● 3.66%	
2.43%	● 6.14%
0.05%	
0.00% (0%)	93.86%
● 93.86%	

(6)	£ 6,394,723.40
(7)	£ 967,526.03
(8)	£ 49,304.64
(9)	£ 18,406.09
(10)	£ 252,482,304.84

小計	● £ 7,411,554.07
小計	£ 252,500,710.93
合計	● £ 259,912,265.00 (£ 259,912,265)

● 2.46%	
0.37%	2.85%
0.02%	
● 0.01%	● 97.15%
97.14%	

珠算  各10点, 100点満点

電卓各5点, 100点満点  
小計・合計・構成比率は●のみ採点

(B) 除算問題

(1)	¥ 8,175
(2)	¥ 1,654
(3)	¥ 749
(4)	¥ 94,723
(5)	¥ 335,907

小計	● ¥ 10,578
小計	¥ 430,630
合計	● ¥ 441,208

1.85%	
0.37%	2.40% (2.4%)
● 0.17%	
21.47%	● 97.60% (97.6%)
● 76.13%	

(6)	€ 8.26
(7)	€ 206.70
(8)	€ 531.08
(9)	€ 4,891.92
(10)	€ 64.21

小計	€ 746.04
小計	● € 4,956.13
合計	● € 5,702.17

0.14%	
● 3.62%	● 13.08%
9.31%	
85.79%	86.92%
● 1.13%	

珠算  各10点, 100点満点

電卓各5点, 100点満点  
小計・合計・構成比率は●のみ採点

(C) 見取算問題

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 7,540,399	¥ 9,599,815	¥ 8,585,406,257	¥ 6,205,841,811	¥ 5,893,192

小計	¥ 8,602,546,471			● ¥ 6,211,735,003	
合計	● ¥ 14,814,281,474				

構成比率	0.05%	0.06%	● 57.95%	41.89%	● 0.04%
	● 58.07%			41.93%	

No.	(6)	(7)	(8)	(9)	(10)
計	\$ 20,369,453.82	\$ 44,420,763.28	\$ -13,404,189.63	\$ 524,215,436.78	\$ 32,039,589.46

小計	● \$ 51,386,027.47			\$ 556,255,026.24	
合計	● \$ 607,641,053.71				

構成比率	● 3.35%	7.31%	-2.21%	● 86.27%	5.27%
	8.46%			● 91.54%	

珠算  各10点, 100点満点

電卓各5点, 100点満点

小計・合計・構成比率は●のみ採点

第1級 ビジネス計算部門

(1)	¥ 321,823
(2)	0.175%
(3)	¥ 21,684,460
(4)	¥ 1,479
(5)	¥ 45,940,677
(6)	¥ 9,373,258
(7)	¥ 6,137,600

(8)	¥ 5,575,076
(9)	¥ 2,915,761
(10)	¥ 69,465,600
(11)	¥ 91,476,929
(12)	¥ 485,734
(13)	2.963%
(14)	8分8厘
(15)	A ¥ 557 B ¥ 426 C ¥ 3,225

(16)	¥ 70,535,717
(17)	¥ 181,326,211
(18)	¥ 35,301,400
(19)	¥ 73,500

(20) 減価償却計算表

期数	期首帳簿価額	償却限度額	減価償却累計額
1	61,290,000	8,151,570	8,151,570
2	53,138,430	7,067,411	15,218,981
3	46,071,019	6,127,445	21,346,426
4	39,943,574	5,312,495	26,658,921

各5点, 100点満点

(A) 乗算問題

(1)	¥ 1,326,780
(2)	¥ 383
(3)	¥ 24,555,950
(4)	¥ 672,974,496
(5)	¥ 59,669

小計	●	¥ 25,883,113
小計		¥ 673,034,165
合計	●	¥ 698,917,278

● 0.19%	3.70% (3.7%)
0.00% (0%)	
3.51%	● 96.30% (96.3%)
96.29%	
● 0.01%	

(6)	€ 4,600.20
(7)	€ 76,173.09
(8)	€ 100.32
(9)	€ 5,206.15
(10)	€ 347,210.94

小計		€ 80,873.61
小計	●	€ 352,417.09
合計	●	€ 433,290.70

1.06%	● 18.66%
17.58%	
● 0.02%	81.34%
1.20% (1.2%)	
● 80.13%	

珠算  各10点, 100点満点

電卓各5点, 100点満点  
小計・合計・構成比率は●のみ採点

(B) 除算問題

(1)	¥ 474
(2)	¥ 5,630
(3)	¥ 12
(4)	¥ 32,048
(5)	¥ 975

小計		¥ 6,116
小計	●	¥ 33,023
合計	●	¥ 39,139

1.21%	● 15.63%
● 14.38%	
0.03%	84.37%
● 81.88%	
2.49%	

(6)	\$ 69.33
(7)	\$ 0.86
(8)	\$ 1.87
(9)	\$ 240.59
(10)	\$ 76.51

小計	●	\$ 72.06
小計		\$ 317.10
合計	●	\$ 389.16

● 17.82%	18.52%
0.22%	
0.48%	● 81.48%
61.82%	
● 19.66%	

珠算  各10点, 100点満点

電卓各5点, 100点満点  
小計・合計・構成比率は●のみ採点

(C) 見取算問題

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 667,969	¥ 756,222	¥ 328,546,894	¥ 93,485	¥ 156,547,688

小計	● ¥ 329,971,085			¥ 156,641,173	
合計	● ¥ 486,612,258				

構成比率	0.14%	0.16%	● 67.52%	● 0.02%	32.17%
	67.81%			● 32.19%	

No.	(6)	(7)	(8)	(9)	(10)
計	£ 341,237.46	£ 463,562.26	£ 919,856.30	£ 2,397,487.91	£ 87,902.73

小計	£ 1,724,656.02			● £ 2,485,390.64	
合計	● £ 4,210,046.66				

構成比率	8.11%	● 11.01%	21.85%	56.95%	● 2.09%
	● 40.97%			59.03%	

珠算  各10点, 100点満点

電卓各5点, 100点満点

小計・合計・構成比率は●のみ採点

第2級 ビジネス計算部門

(1)	2,819 m
(2)	¥ 17,644
(3)	840 個
(4)	¥ 29,334
(5)	¥ 453,530
(6)	¥ 7,631,905
(7)	¥ 933,000

(8)	¥ 2,744,557
(9)	¥ 8,050,000
(10)	¥ 63,492
(11)	¥ 3,417,050
(12)	¥ 746,698
(13)	1割2分(減少)
(14)	¥ 5,397,507
(15)	¥ 1,272,330

(16)	¥ 6,337,070
(17)	30.5%
(18)	5か月(間)
(19)	¥ 4,170,540

(20) 減価償却計算表

期数	期首帳簿価額	償却限度額	減価償却累計額
1	9,540,000	868,140	868,140
2	8,671,860	868,140	1,736,280
3	7,803,720	868,140	2,604,420
4	6,935,580	868,140	3,472,560

各5点, 100点満点

(A) 乗算問題

(1)	¥ 508,080
(2)	¥ 106,683
(3)	¥ 2,553
(4)	¥ 735,380
(5)	¥ 3,172,577

小計		¥ 617,316
小計	●	¥ 3,907,957
合計	●	¥ 4,525,273

11.23%
● 2.36%
0.06%
16.25%
● 70.11%
86.36%

(6)	\$ 6,571.20
(7)	\$ 254.33
(8)	\$ 80,467.09
(9)	\$ 43,709.12
(10)	\$ 923.35

小計	●	\$ 87,292.62
小計		\$ 44,632.47
合計	●	\$ 131,925.09

4.98%
0.19%
● 60.99%
● 33.13%
0.70% (0.7%)
● 33.83%

珠算  各10点, 100点満点

電卓各5点, 100点満点  
小計・合計・構成比率は●のみ採点

(B) 除算問題

(1)	¥ 51
(2)	¥ 23
(3)	¥ 4,046
(4)	¥ 819
(5)	¥ 657

小計	●	¥ 4,120
小計		¥ 1,476
合計	●	¥ 5,596

● 0.91%
0.41%
72.30% (72.3%)
● 14.64%
11.74%
● 26.38%

(6)	£ 0.92
(7)	£ 3.94
(8)	£ 67.25
(9)	£ 10.88
(10)	£ 7.30

小計		£ 72.11
小計	●	£ 18.18
合計	●	£ 90.29

1.02%
4.36%
● 74.48%
12.05%
● 8.09%
20.14%

珠算  各10点, 100点満点

電卓各5点, 100点満点  
小計・合計・構成比率は●のみ採点

(C) 見取算問題

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 328,605	¥ 846,308	¥ 9,850,877	¥ 50,488	¥ 11,424

小計	¥ 11,025,790			● ¥ 61,912	
合計	● ¥ 11,087,702				

構成比率	2.96%	● 7.63%	88.85%	● 0.46%	0.10% (0.1%)
	● 99.44%			0.56%	

No.	(6)	(7)	(8)	(9)	(10)
計	€ 8,454.57	€ 194,273.57	€ 472.20	€ 77,717.73	€ 20,070.77

小計	● € 203,200.34			€ 97,788.50	
合計	● € 300,988.84				

構成比率	● 2.81%	64.55%	0.16%	25.82%	● 6.67%
	67.51%			● 32.49%	

珠算  各10点, 100点満点

電卓各5点, 100点満点

小計・合計・構成比率は●のみ採点

第3級 ビジネス計算部門

(1)	¥ 5,373
(2)	1,545 lb
(3)	¥ 550,800
(4)	¥ 4,515
(5)	¥ 842,100
(6)	¥ 710,000
(7)	16%
(8)	¥ 952,993
(9)	450 箱
(10)	¥ 2,525

(11)	3割2分
(12)	¥ 1,059
(13)	86 米ガロン
(14)	¥ 343,000
(15)	218,700 人
(16)	905 m
(17)	¥ 540,000
(18)	¥ 675,947
(19)	\$ 35.90
(20)	¥ 76,670

各5点, 100点満点