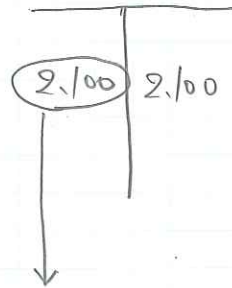


<日商2級 米116回 米5回> 標準原価計算

① 原価標準

材	$1,500 \times 2kg = 3,000$
労	$1,400 \times 2h = 2,800$
向	$2,600 \times 2h = 5,200$
	11,000

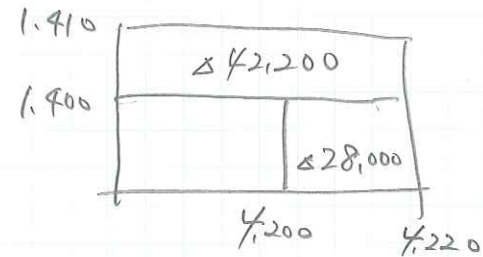
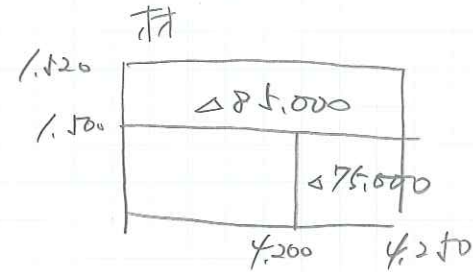
② 生産コスト



23,100,000 標準原価

③ 実際コスト  
(差異認識)

④ 差異分析



$\left\{ \begin{array}{l} \text{材} \ 3,000 \times 2,100 = 6,300,000 \xrightarrow{\Delta 160,000} 6,460,000 \\ \text{労} \ 2,800 \times 2,100 = 5,880,000 \xrightarrow{\Delta 70,200} 5,950,200 \\ \text{向} \ 5,200 \times 2,100 = 10,920,000 \xrightarrow{\Delta 1,370,000} 12,290,000 \end{array} \right.$

(向)1 Δ1,560,200

(向)2

