

〈日商2級第124回第3問〉 精算表

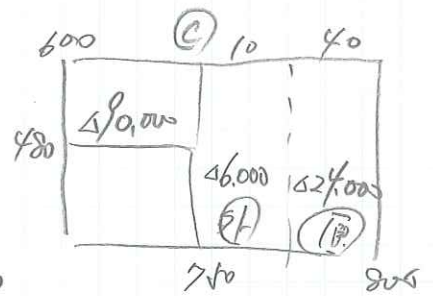
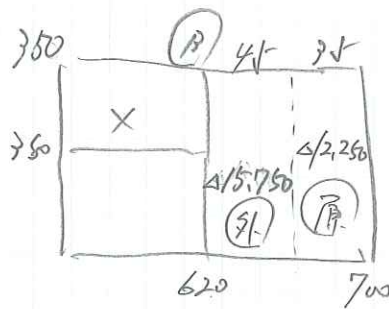
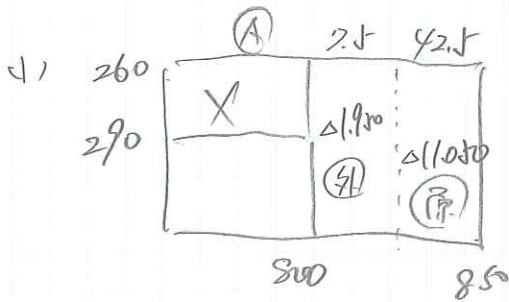
20.4.1 ————— 21.3.31

1) 現通 13,000 / 仕入金 18,000
 販売 3,000
 損 2,000

$$1,200,000 \times 0.9 \div 30 \times \frac{1}{12} = 15,000$$

2) ① 減価 315,000 / 備品 500,000
 減価 45,000 / 売上 40,000
 現 180,000

② 建物 1,200,000 / 建設 1,000,000
 仕入金 200,000

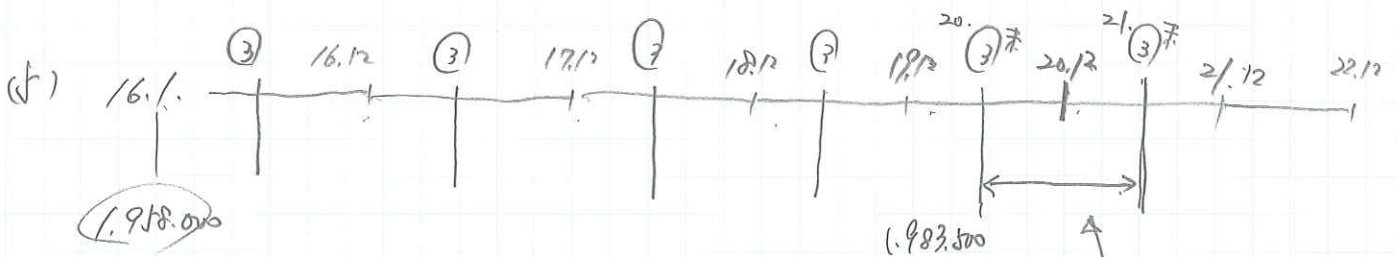


(2) ① Δ60,000 ② +30,000 ③ +45,000 未自有 15,000 / 評価 15,000

(3) $(3,125,000 + 2,863,000 - 18,000) \times 5\% = 301,000 \leftarrow 295,000$

貸入金 6,000 / 貸付 6,000

(4) ① 150,000 ② 155,000 (上記①) 15,000 ④ 45,000



$$(2,000,000 - 1,958,000) \div 84 \times 12 = 6,000$$

利息 2,000,000 × 1.8% × $\frac{1}{12}$ = 9,000