

(16) 題 1)

第165回 工業簿記

(AM)

P材

P部

4,050,000	8,100	59,400
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2,916,000	3,240	59,400
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34,020,000

34,897,500

56,700

5,400

3,172,500

70,808,580

58,860

2,700

32,054,177

62,100

44,145

190,723,620

Q材

Q部

10,800,000	10,800	75,000
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6,480,000	5,400	75,000
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10,800,000

88,700,361

72,900

600 X

8,100

9,579,639

119,915,040

74,760

300 X

4,860

74,760

7,691,960

118,905

118,703,000

材料外観

材料外観の計算 = 704,516.129... + 300 / 80.160

473,035.329...

= 1177,551.45

75,000	1,062,772
8,100	114,779

Q

材料の原価計算

88,004,516
9,510,968
83,700

118,258,833
7,663,172
80,160

207,386,121

14,280,000

8,000 (A)

X

3,397,000

@ 1.700

正命市 (連)

10,203,000

4,250,000

@ 1.295

7,668,360

2,254,000

Y

5,396,000

2,250,000

1,000 (B)

Z

4,055,520

10880,000

6,885,000

7,401,000

3,401,000

80%

90%

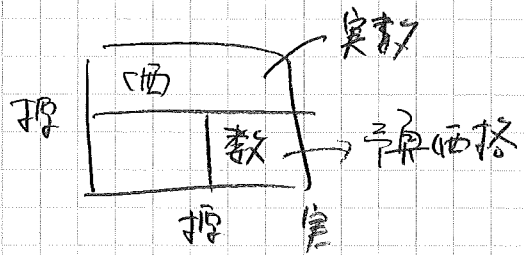
100%

2,556,120

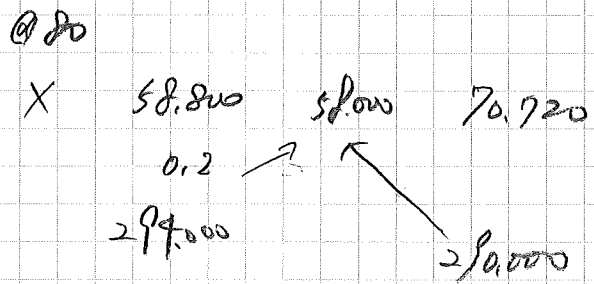
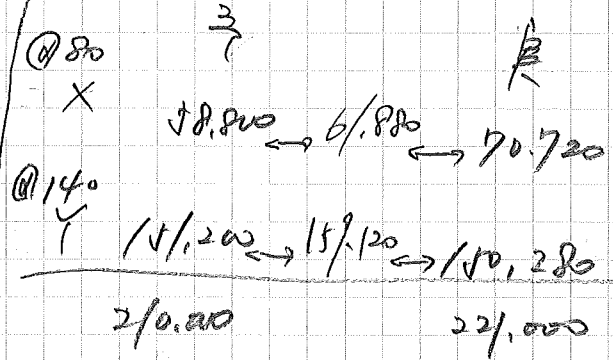
19,000,000

16. 回原価計算

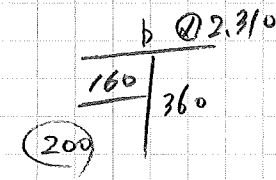
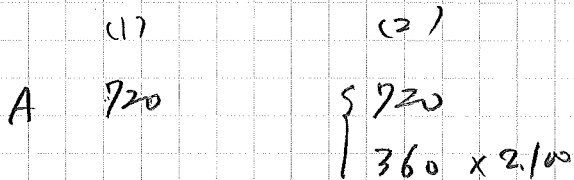
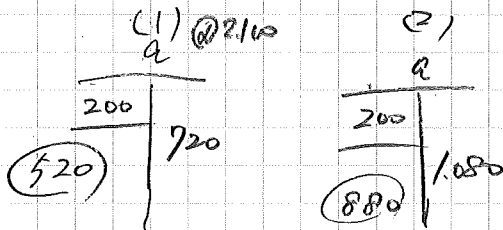
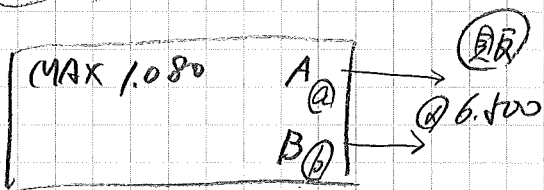
	X	Y
③	4,709,000	2,168,000
④	5,374,720	20,588,360
	+ 670,720	Δ 579,640
⑤	Δ 282,880	Δ 450,840
⑥	953,660	Δ 128,800



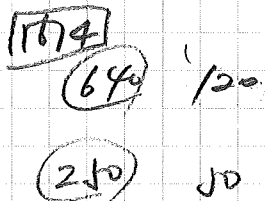
	X	Y
⑦	① 20	① 50
⑧	① 18	① 47
⑨	1,176,000	7,560,000
⑩	1,272,960	7,063,160
	+ 96,960	Δ 496,840
⑪	Δ 141,440	Δ 450,840
⑫	238,440	Δ 46,000



16. 問題 2



B 360 x 2,310



⑭ 1,000 x 720