

# 全隆上級 / 170回 工業簿記

※1

※2

① 80.000	40	475
② 13.440	(16)	$\times 93.440$
38.896.000	485	
③ 9.555.000	(484)	$50 \times 80.000$
④ 3.100.000		$(25) \times 12.440$

30	453	$\times (05.940)$
(15)		
↓		
(495)	27	$(23.84 \dots)$
	(22)	$3.16 \times 317.820$
↓		
(30)		

① 1.608 円

4,438.080	2,760	24,310	② 1,600
	24,800		→ 38,896,000
	7,250		
39,898,400		5,226,000	

④ 1.600

	△ 96,000
24,250	24,310
差額 96,000	円 / 100 = 96,000

⑤

1,200	3,555,000
	△ 15,200
2,904	2,950

差額 △ 15,000

⑧

1,200	8,000	7,060,000
	△ 13,975	← 1,910 △ 7,375
2,351.25	2,360	

⑥

③ 800	3,100,000
	△ 20,000
⑦ 240	2,400,000
	△ 36,800
	720,000
2,904	2,950
	3,000
	△ 2,000

x	453
	x - 453

$\frac{453}{x} = 95\%$

$x = 476.84$

④ 減損 23.84

⑤ = 3.16