

(A) 乗算問題

1	¥ 385,026,984	6	\$ 877,164.42	(小計)		(構成比率)
2	\$ 5,316,917.31	7	\$ 1,542.42		\$ 887,360.04	2.21%
3	¥ 6,598,578	8	\$ 8,653.20			
4	¥ 7,648,467,750	9	\$ 9,737,512.12	(小計)		(構成比率)
5	€ 244.09	10	\$ 29,545,352.06		\$ 39,282,864.18	97.79%
珠算はここまで				(合計)	\$ 40,170,224.22	

(B) 除算問題

1	¥ 99,235	6	¥ 43,037	(小計)		(構成比率)
2	¥ 6,512	7	¥ 586		¥ 83,044	9.37%
3	€ 72.60	8	¥ 39,421			
4	\$ 54.89	9	¥ 1,063	(小計)		(構成比率)
5	¥ 27,904	10	¥ 801,768		¥ 802,831	90.63%
珠算はここまで				(合計)	¥ 885,875	

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 79,916,865	€ 283,997.90	¥ 8,863,404,023	¥ 996,281,949	\$ -3,739.32

珠算はここまで

No.	6	7	8	9	10
計	¥ 23,891,059,487	¥ 4,239,770,987	¥ 33,371,626,118	¥ 1,310,407,990	¥ 503,560,325
小計	¥ 61,502,456,592 (構成比率) 97.14%			¥ 1,813,968,315 (構成比率) 2.86%	
合計	¥ 63,316,424,907				

(D) 伝票算問題

(1)納品伝票A商品金額合計	(2)納品伝票C商品金額合計	(3)納品伝票D商品金額合計	(4)納品伝票E商品金額合計	(5)納品伝票合計欄金額合計
¥ 1,284,832,720	¥ 1,524,215,966	¥ 1,228,173,570	¥ 1,018,841,805	¥ 6,035,514,469

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¥ 1,284,832,720	¥ 1,524,215,966	¥ 1,228,173,570	¥ 1,018,841,805	¥ 6,035,514,469

① 共通問題

- (1) ¥ 5,237 (10) ¥ 6,400,460
- (2) ¥ 255,850 (11) 1年4か月(間)
- (3) ¥ 4,758,299 (12) ¥ 356,235
- (4) ¥ 1,290,010 (13) ¥ 986,906
- (5) ¥ 5,812,493 (14) 22%
- (6) ¥ 6,630
- (7) ¥ 129,698
- (8) ¥ 7,936,000
- (9) ¥ 8,628,980

(15) 減価償却計算表

期数	期首帳簿価額	每期償却額	減価償却累計額
1	9,500,000	333,450	333,450
2	9,166,550	333,450	666,900
3	8,833,100	333,450	1,000,350
4	8,499,650	333,450	1,333,800

② 選択問題

選択A 【複利年金の計算】

- (16) ¥ 4,661,962 (19) ¥ 3,499,345
- (17) ¥ 978,798
- (18) ¥ 1,830,414

(20) 積立金表

期数	積立金	積立金利息	積立金増加高	積立金合計高
1	149,185	0	149,185	149,185
2	149,185	5,221	154,406	303,591
3	149,185	10,626	159,811	463,402
4	149,185	16,219	165,404	628,806

選択B 【証券投資の計算】

- (16) { D ¥ 277 (18) 2.366%
- { E ¥ 538 (19) ¥ 47,243,954
- { F ¥ 2,760 (20) ¥ 8,326,776
- (17) ¥ 11,558,482

選択C 【経営分析の計算】

- (16) 29.6% (19) 7.9回(転)
- (17) ¥ 8,750,000 (20) 154.8%
- (18) 10.1%

(A) 乗算問題

1	¥ 4,598,818	6	¥ 27,710,534	(小計)	(構成比率)
2	\$ 8,977.44	7	¥ 824,210	¥ 28,572,109	34.10% (34.1%)
3	¥ 9,560	8	¥ 37,365		
4	¥ 652,270,320	9	¥ 166,238	(小計)	(構成比率)
5	€ 34.68	10	¥ 55,061,589	¥ 55,227,827	65.90% (65.9%)
珠算はここまで					

(B) 除算問題

1	¥ 8,319	6	€ 0.93	(小計)	(構成比率)
2	€ 5.06	7	€ 32.61	€ 113.29	41.74%
3	¥ 244	8	€ 79.75		
4	\$ 495.80	9	€ 152.08	(小計)	(構成比率)
5	¥ 17	10	€ 6.02	€ 158.10	58.26%
珠算はここまで					

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 2,945,901	€ 66,214.15	¥ 588,017	¥ 785,146	\$ 5,039,224.10

珠算はここまで

No.	6	7	8	9	10
計	¥ 304,239,736	¥ 147,333,301	¥ 98,256,034	¥ 7,558,203	¥ 125,540,074
小計	¥ 549,829,071 (構成比率) 80.51%			¥ 133,098,277 (構成比率) 19.49%	
合計	¥ 682,927,348				

(D) 伝票算問題

(1)納品伝票A商品金額合計	(2)納品伝票B商品金額合計	(3)納品伝票C商品金額合計	(4)納品伝票E商品金額合計	(5)納品伝票合計欄金額合計
¥ 88,603,283	¥ 73,372,178	¥ 95,870,487	¥ 162,552,379	¥ 550,080,662

第2級 ビジネス計算部門

(1)	7,471 m	(11)	¥ 387,441
(2)	¥ 6,557	(12)	17%
(3)	5,300 m	(13)	¥ 726,780
(4)	¥ 22,293	(14)	\$ 817.24
(5)	¥ 160,000	(15)	¥ 1,175
(6)	¥ 514,295	(16)	¥ 642,128
(7)	¥ 283,500	(17)	¥ 359
(8)	740,000 袋	(18)	¥ 570,240
(9)	¥ 970,140	(19)	¥ 484,201
(10)	¥ 41,005	(20)	¥ 228,420

第3級 ビジネス計算部門 (2007. 6. 17)

(1)	57,912kg	(11)	460 個
(2)	¥ 98,800	(12)	¥ 708,000
(3)	¥ 7,985	(13)	32 米ガロン
(4)	3 割 5 分	(14)	¥ 80,920
(5)	617lb	(15)	25% (増し)
(6)	¥ 236,100	(16)	£ 13.32
(7)	¥ 8,758	(17)	¥ 920,000
(8)	¥ 650,000	(18)	1,969ft
(9)	448 m	(19)	€ 62.10
(10)	¥ 540,000	(20)	¥ 422,400

(A) 乗算問題

1	¥ 294,120	6	€ 9,479.68	(小計)	(構成比率)
2	€ 1,251.60	7	€ 129.07	€ 9,826.91	2.58%
3	¥ 548,101	8	€ 218.16		
4	¥ 6,724,234	9	€ 363,110.31	(小計)	(構成比率)
5	\$ 568.39	10	€ 8,020.75	€ 371,131.06	97.42%
珠算はここまで				(合計)	€ 380,957.97

(B) 除算問題

1	¥ 47	6	\$ 80.31	(小計)	(構成比率)
2	¥ 212	7	\$ 5.96	\$ 87.12	86.18%
3	\$ 16.58	8	\$ 0.85		
4	¥ 940	9	\$ 7.74	(小計)	(構成比率)
5	€ 3.09	10	\$ 6.23	\$ 13.97	13.82%
珠算はここまで				(合計)	\$ 101.09

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 32,743	€ 1,015.16	¥ 231,673	¥ 6,291	\$ 129,335.33

珠算はここまで

No.	6	7	8	9	10
計	¥ 5,110,474	¥ 348,153	¥ 989,918	¥ 2,450,824	¥ 6,996,099
小計	¥ 6,448,545 (構成比率) 40.57%			¥ 9,446,923 (構成比率) 59.43%	
合計	¥ 15,895,468				

(D) 伝票算問題

(1)納品伝票B商品金額合計	(2)納品伝票C商品金額合計	(3)納品伝票D商品金額合計	(4)納品伝票E商品金額合計	(5)納品伝票合計欄金額合計
¥ 9,052,163	¥ 19,385,842	¥ 12,668,595	¥ 7,844,029	¥ 55,712,050

(A) 乗 算

1	¥ 3,087
2	¥ 7,885
3	¥ 672
4	¥ 2,405
5	¥ 546
6	¥ 31,320
7	¥ 18,240
8	¥ 85,824
9	¥ 17,024
10	¥ 213,853
11	¥ 537,292
12	¥ 147,518
13	¥ 672,490
14	¥ 495,492
15	¥ 1,994,275

(B) 除 算

1	¥ 37
2	¥ 70
3	¥ 86
4	¥ 43
5	¥ 98
6	¥ 52
7	¥ 63
8	¥ 501
9	¥ 89
10	¥ 115
11	¥ 27
12	¥ 972
13	¥ 14
14	¥ 4,208
15	¥ 696

(C) 見 取 算

1	2	3	4	5
¥ 2,716	¥ 885	¥ 2,363	¥ 4,506	¥ 37,154
6	7	8	9	10
¥ 5,592	¥ 48,936	¥ 26,350	¥ 172,743	¥ 496,853
11	12	13	14	15
¥ 256,157	¥ 95,057	¥ 641,359	¥ 3,209,597	¥ 141,983