

## (A) 乗算問題

1	¥ 577,073,952	6	\$ 358,249.47	(小計)	(構成比率)
2	\$ 6,612,954.52	7	\$ 24,434.46	\$ 448,302,796.70	99.87%
3	¥ 177,380	8	\$ 447,920,112.77		
4	¥ 756,371,280	9	\$ 578,019.60	(小計)	(構成比率)
5	€ 8,041.42	10	\$ 1,641.31	\$ 579,660.91	0.13%
珠算はここまで					

## (B) 除算問題

1	¥ 8,204	6	€ 21.98	(小計)	(構成比率)
2	¥ 93,567	7	€ 3,460.12	€ 3,488.59	73.07%
3	€ 72.31	8	€ 6.49		
4	\$ 45.10	9	€ 505.73	(小計)	(構成比率)
5	¥ 18,996	10	€ 780.25	€ 1,285.98	26.93%
珠算はここまで					

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 3,379,417	€ 9,016,800.26	¥ 1,017,718	¥ -429,299	\$ 204,744,541.76

珠算はここまで

No.	6	7	8	9	10
計	¥ 4,265,656,200	¥ 2,673,487,160	¥ 333,473,014	¥ 29,035,562,269	¥ 637,832,725
小計	¥ 7,272,616,374 (構成比率) 19.68%			¥ 29,673,394,994 (構成比率) 80.32%	
合計	¥ 36,946,011,368				

## (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
¥ 912,473,231	¥ 1,611,325,775	¥ 1,188,563,817	¥ 1,067,107,398	¥ 5,990,541,450

(A) 乗算問題

1	¥ 6,288,768	6	€ 6.32	(小計)	€ 4,592,224.28	(構成比率) 93.52%
2	€ 2.29	7	€ 15,352.42			
3	¥ 9,533,100	8	€ 4,576,865.54			
4	¥ 859,769	9	€ 317,480.48	(小計)		(構成比率)
5	\$ 7,403,348.70	10	€ 566.61		€ 318,047.09	6.48%
珠算はここまで				(合計)	€ 4,910,271.37	

(B) 除算問題

1	¥ 3,654	6	¥ 6,032	(小計)	¥ 6,665	(構成比率) 6.87%
2	€ 1.23	7	¥ 46			
3	¥ 97,901	8	¥ 587			
4	\$ 7.38	9	¥ 84,415	(小計)		(構成比率)
5	¥ 29	10	¥ 5,980		¥ 90,395	93.13%
珠算はここまで				(合計)	¥ 97,060	

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 1,025,670	\$ 3,327.70	¥ 249,475,232	€ 505,970.11	¥ 17,131

珠算はここまで

No.	6	7	8	9	10
計	¥ 2,677,140	¥ 6,416,642	¥ 75,370,513	¥ 510,999,902	¥ 437,409,858
小計	¥ 84,464,295 (構成比率) 8.18%			¥ 948,409,760 (構成比率) 91.82%	
合計	¥ 1,032,874,055				

(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
¥ 173,414,997	¥ 87,141,815	¥ 91,664,165	¥ 109,897,925	¥ 568,705,227

(A) 乗算問題

1	¥ 211,932	6	¥ 42,071	(小計)	(構成比率)
2	€ 2,242.50	7	¥ 1,292	¥ 8,018,137	47.53%
3	\$ 4.16	8	¥ 7,974,774		
4	¥ 50,379,494	9	¥ 583,141		
5	¥ 359,701	10	¥ 8,268,880	(小計)	(構成比率)
珠算はここまで				¥ 8,852,021	52.47%
				(合計)	¥ 16,870,158

(B) 除算問題

1	¥ 72	6	\$ 8.06	(小計)	(構成比率)
2	€ 4.95	7	\$ 0.23	\$ 13.53	12.25%
3	¥ 581	8	\$ 5.24		
4	\$ 1.40	9	\$ 90.77		
5	¥ 3,638	10	\$ 6.19	(小計)	(構成比率)
珠算はここまで				\$ 96.96	87.75%
				(合計)	\$ 110.49

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 566,744	\$ 10,308.65	€ 39.19	¥ 7,751,739	¥ 8,048

珠算はここまで

No.	6	7	8	9	10
計	¥ 159,883	¥ 5,584,543	¥ 352,443	¥ 8,180,297	¥ 998,624
小計	¥ 6,096,869 (構成比率) 39.91%			¥ 9,178,921 (構成比率) 60.09%	
合計	¥ 15,275,790				

(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
¥ 5,496,726	¥ 8,838,116	¥ 6,682,330	¥ 11,663,784	¥ 41,721,493

(A) 乗算問題

1	¥ 5,301
2	¥ 3,264
3	¥ 988
4	¥ 2,501
5	¥ 1,425
6	¥ 22,680
7	¥ 48,694
8	¥ 79,182
9	¥ 26,307
10	¥ 565,602
11	¥ 138,897
12	¥ 79,152
13	¥ 439,560
14	¥ 892,125
15	¥ 1,480,366

(B) 除算問題

1	¥ 58
2	¥ 72
3	¥ 16
4	¥ 60
5	¥ 91
6	¥ 75
7	¥ 61
8	¥ 38
9	¥ 199
10	¥ 43
11	¥ 502
12	¥ 83
13	¥ 27
14	¥ 9,056
15	¥ 484

(C) 見取算問題

1	¥ 2,991	2	¥ 1,883	3	¥ 879	4	¥ 40,414	5	¥ 6,962
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6	¥ 5,270	7	¥ 44,245	8	¥ 38,191	9	¥ 94,108	10	¥ 518,140
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11	¥ 259,883	12	¥ 88,004	13	¥ 662,248	14	¥ 1,482,933	15	¥ 200,423
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① 共通問題

- (1) 76,533 (10) 3,152,280
- (2) 8,035 (11) 955,617
- (3) 925,800 (12) 584,000
- (4) 871,000 (13) 22%
- (5) 112,986 (14) 457,290
- (6) 4,367,603
- (7) \$ 18.60
- (8) 6,333,553
- (9) 2,970,128

(15) 減価償却計算表

期数	期首帳簿価額	毎期償却額	減価償却累計額
1	5,900,000	276,120	276,120
2	5,623,880	276,120	552,240
3	5,347,760	276,120	828,360
4	5,071,640	276,120	1,104,480

② 選択問題

選択A 【複利年金の計算】

- (16) 1,773,218 (19) 10,963,343
- (17) 462,888
- (18) 503,985

(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	24,262	0	24,262	24,262
2	24,262	485	24,747	49,009
3	24,262	980	25,242	74,251
4	24,262	1,487	25,749	100,000
計	97,048	2,952	100,000	—

選択B 【証券投資の計算】

- (16) E 311 (18) 1.376%
- F 427 (19) 1,595,899
- G 2,675 (20) 48,141,828
- (17) 12,956,327

選択C 【経営分析の計算】

- (16) 68.1% (19) 192.4%
- (17) 7.9% (20) 26,000,000
- (18) 9.4回(転)

第2級 ビジネス計算部門

(1)	\$ 639.18	(11)	8,478 ℓ
(2)	<del>¥</del> 4,455	(12)	<del>¥</del> 791,770
(3)	<del>¥</del> 1,285	(13)	<del>¥</del> 954,346
(4)	5,400 パック	(14)	<del>¥</del> 593,512
(5)	<del>¥</del> 277,392	(15)	<del>¥</del> 8,202
(6)	<del>¥</del> 760,000	(16)	<del>¥</del> 7,292
(7)	<del>¥</del> 933,098	(17)	<del>¥</del> 434,200
(8)	85,320 台	(18)	<del>¥</del> 672,288
(9)	2 割 9 分	(19)	<del>¥</del> 92,900
(10)	<del>¥</del> 3,220	(20)	<del>¥</del> 37,760

第3級 ビジネス計算部門 (2009. 6. 21)

(1)	<del>¥</del> 4,263	(11)	24% (減少)
(2)	13,608kg	(12)	<del>¥</del> 88,220
(3)	<del>¥</del> 98,600	(13)	£ 50.20
(4)	320 個	(14)	<del>¥</del> 70,800
(5)	90 米ガロン	(15)	418 ℓ
(6)	<del>¥</del> 638,400	(16)	14%
(7)	<del>¥</del> 305,000	(17)	<del>¥</del> 5,187
(8)	€ 66.78	(18)	9921b
(9)	<del>¥</del> 720,000	(19)	<del>¥</del> 53,580
(10)	654m	(20)	<del>¥</del> 210,910