

(A) 乗算問題

1	¥ 194,216,247	6	¥ 306,416,284	(小計)	(構成比率)
2	¥ 3,870,806,240	7	¥ 774,492	¥ 335,611,991	6.78%
3	¥ 89,209	8	¥ 28,421,215		
4	\$ 5.43	9	¥ 4,614,711,740	(小計)	(構成比率)
5	€ 271,569,654.51	10	¥ 820,880	¥ 4,615,532,620	93.22%
珠算はここまで				(合計)	¥ 4,951,144,611

(B) 除算問題

1	¥ 3,767	6	\$ 30.75	(小計)	(構成比率)
2	\$ 985.49	7	\$ 1.12	\$ 8,634.55	86.30%
3	¥ 5,183	8	\$ 8,602.68		(86.3%)
4	¥ 24,891	9	\$ 650.96	(小計)	(構成比率)
5	€ 41.90	10	\$ 720.34	\$ 1,371.30	13.70%
珠算はここまで				(合計)	\$ 10,005.85

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 10,343,792	\$ 645,386.80	¥ 20,255,537,551	€ 54,637,718.05	¥ -608,061

珠算はここまで

No.	6	7	8	9	10
計	¥ 906,503,485	¥ 34,284,820,961	¥ 8,752,729,871	¥ 425,899,195	¥ 7,758,828,243
小計	¥ 43,944,054,317		(構成比率) 84.30% (84.3%)	¥ 8,184,727,438 (構成比率) 15.70% (15.7%)	
合計	¥ 52,128,781,755				

(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
¥ 1,683,010,791	¥ 948,210,393	¥ 1,223,396,252	¥ 1,376,235,197	¥ 6,451,389,544

(A) 乗算問題

1	¥ 1,856,052	6	\$ 5,871.82	(小計)	(構成比率)
2	¥ 757,289	7	\$ 9.93	\$ 389,122.03	27.63%
3	¥ 34,743	8	\$ 383,240.28		
4	\$ 17.91	9	\$ 800,085.52	(小計)	(構成比率)
5	€ 768,156.60	10	\$ 218,879.94	\$ 1,018,965.46	72.37%
珠算はここまで					

(B) 除算問題

1	¥ 8,192	6	€ 287.89	(小計)	(構成比率)
2	¥ 450	7	€ 6.41	€ 347.34	79.29%
3	€ 1.43	8	€ 53.04		
4	¥ 68	9	€ 90.37	(小計)	(構成比率)
5	\$ 772.56	10	€ 0.35	€ 90.72	20.71%
珠算はここまで					

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 58,952,992	€ 12,026.09	¥ 78,596,103	¥ 92,013	\$ 21,517.96

珠算はここまで

No.	6	7	8	9	10
計	¥ 6,639,372	¥ 168,782,825	¥ 82,261,376	¥ 40,474,817	¥ 328,219,627
小計	¥ 257,683,573 (構成比率) 41.14%			¥ 368,694,444 (構成比率) 58.86%	
合計	¥ 626,378,017				

(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
¥ 79,850,155	¥ 66,576,577	¥ 102,497,205	¥ 142,494,368	¥ 558,805,166

(A) 乗算問題

1	¥ 578,178	6	€ 47.44	(小計)	(構成比率)
2	¥ 71,059	7	€ 13,720.72	€ 35,071.75	49.42%
3	€ 134,204.10	8	€ 21,303.59		
4	\$ 65.28	9	€ 34,604.52	(小計)	(構成比率)
5	¥ 3,998,550	10	€ 1,285.35	€ 35,889.87	50.58%
珠算はここまで				(合計)	€ 70,961.62

(B) 除算問題

1	¥ 954	6	¥ 903	(小計)	(構成比率)
2	¥ 47	7	¥ 1,148	¥ 2,312	72.73%
3	€ 6.09	8	¥ 261		
4	\$ 78.76	9	¥ 32	(小計)	(構成比率)
5	¥ 520	10	¥ 835	¥ 867	27.27%
珠算はここまで				(合計)	¥ 3,179

(C) 見取算問題

No.	1	2	3	4	5
計	¥ 2,118,578	€ 930.48	¥ 5,385,313	¥ 71,395	\$ 110.11

珠算はここまで

No.	6	7	8	9	10
計	¥ 978,844	¥ 53,231,620	¥ 450,937	¥ 798,676	¥ 4,372,923
小計	¥ 54,661,401 (構成比率) 91.36%			¥ 5,171,599 (構成比率) 8.64%	
合計	¥ 59,833,000				

(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D商品金額合計	(5)納品伝票合計欄金額合計
¥ 5,493,401	¥ 8,246,986	¥ 5,995,245	¥ 12,761,118	¥ 45,423,322

(A) 乗算問題

1	¥ 3,108
2	¥ 6,308
3	¥ 2,162
4	¥ 855
5	¥ 1,534
6	¥ 26,216
7	¥ 81,880
8	¥ 9,150
9	¥ 7,616
10	¥ 600,740
11	¥ 572,832
12	¥ 73,682
13	¥ 385,882
14	¥ 4,291,625
15	¥ 2,991,626

(B) 除算問題

1	¥ 42
2	¥ 53
3	¥ 12
4	¥ 87
5	¥ 50
6	¥ 46
7	¥ 79
8	¥ 114
9	¥ 63
10	¥ 901
11	¥ 28
12	¥ 670
13	¥ 3,525
14	¥ 78
15	¥ 396

(C) 見取算問題

1	¥ 2,730	2	¥ 929	3	¥ 2,195	4	¥ 19,713	5	¥ 41,511
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6	¥ 5,716	7	¥ 63,895	8	¥ 32,300	9	¥ 92,233	10	¥ 491,888
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11	¥ 44,652	12	¥ 257,869	13	¥ 687,066	14	¥ 190,862	15	¥ 3,112,530
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① 共通問題

- (1) ¥ 4,218,104 (10) 87日(間)
- (2) ¥ 23,390 (11) ¥ 4,521,320
- (3) ¥ 7,062,555 (12) ¥ 558,845
- (4) ¥ 2,475,440 (13) ¥ 318,517
- (5) ¥ 1,769 (14) 7.5%
- (6) ¥ 6,415,000
- (7) ¥ 1,331,308
- (8) ¥ 832,140
- (9) ¥ 9,452

(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	310,000	50,220	50,220
2	259,780	42,084	92,304
3	217,696	35,266	127,570
4	182,430	29,553	157,123

② 選択問題

選択A 【複利年金の計算】

- (16) ¥ 645,665 (19) ¥ 511,145
- (17) ¥ 12,252,155
- (18) ¥ 4,217,766
- (20) 年賦償還表

期数	期首未済元金	年賦金	支払利息	元金償還高
1	700,000	137,912	35,000	102,912
2	597,088	137,912	29,854	108,058
3	489,030	137,912	24,452	113,460
4	375,570	137,912	18,779	119,133

選択B 【証券投資の計算】

- (16) { E 1.2% (18) ¥ 9,726,110
- F 1.4% (19) ¥ 30,012,417
- G 2.5% (20) 2.116%
- (17) ¥ 12,219,228

選択C 【経営分析の計算】

- (16) 4.4% (19) 5.6回(転)
- (17) 91.1% (20) 32.3%
- (18) ¥ 72,800,000

(1)	¥ 120,166	(11)	¥ 241,270
(2)	¥ 2,002	(12)	17%
(3)	4,850 m	(13)	¥ 804,175
(4)	¥ 13,146	(14)	766 英ガロン
(5)	¥ 380,000	(15)	¥ 8,462
(6)	¥ 257,084	(16)	¥ 327,947
(7)	¥ 505,000	(17)	¥ 476
(8)	¥ 952,330	(18)	¥ 82,870
(9)	646,300 本	(19)	¥ 5,155
(10)	¥ 7,055	(20)	¥ 20,700

(1)	¥ 489,100	(11)	¥ 10,205
(2)	\$ 33.46	(12)	72 足
(3)	643 l	(13)	2 割 2 分 (増加)
(4)	¥ 56,500	(14)	3,150ft
(5)	¥ 470,000	(15)	¥ 167,400
(6)	¥ 8,033	(16)	€ 62.70
(7)	¥ 250,000	(17)	36%
(8)	¥ 93,960	(18)	128kg
(9)	68 英トン	(19)	¥ 820,000
(10)	¥ 793,780	(20)	¥ 96,600