

## (A) 乗算問題

1	¥ 370,217,660	6	\$ 330,432.48	(小計)	(構成比率)
2	€ 46,508,858.91	7	\$ 45.60	\$ 78,350,699.11	60.61%
3	¥ 1,126,820	8	\$ 78,020,221.03		
4	\$ 691.22	9	\$ 50,690,627.52	(小計)	(構成比率)
5	¥ 1,082,898,060	10	\$ 219,799.29	\$ 50,910,426.81	39.39%
珠算はここまで				(合計)	\$ 129,261,125.92

## (B) 除算問題

1	¥ 42,418	6	€ 8.01	(小計)	(構成比率)
2	¥ 2,154	7	€ 698.39	€ 720.05	14.03%
3	€ 56.20	8	€ 13.65		
4	¥ 278,403	9	€ 3,506.82	(小計)	(構成比率)
5	\$ 7.96	10	€ 904.77	€ 4,411.59	85.97%
珠算はここまで				(合計)	€ 5,131.64

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 7,846,291	¥ 14,756,250,614	€ 65,687,323.31	\$ 57,428.32	¥ -3,396,971

珠算はここまで

No.	6	7	8	9	10
計	¥ 271,163,522	¥ 862,572,606	¥ 45,215,969,923	¥ 9,227,682,146	¥ 2,669,349,680
小計	¥ 46,349,706,051 (構成比率) 79.57%			¥ 11,897,031,826 (構成比率) 20.43%	
合計	¥ 58,246,737,877				

## (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
¥ 1,361,731,981	¥ 1,055,448,635	¥ 1,337,443,686	¥ 994,131,243	¥ 5,760,776,008

## (A) 乗算問題

1	¥ 5,886,504	6	€ 240.19	(小計)	(構成比率)
2	€ 0.95	7	€ 810,239.22	€ 887,090.49	51.52%
3	\$ 189,747.87	8	€ 76,611.08		
4	¥ 255,385	9	€ 834,030.40		
5	¥ 34,980,036	10	€ 610.55	€ 834,640.95	48.48%
珠算はここまで				(合計)	€ 1,721,731.44

## (B) 除算問題

1	¥ 697	6	¥ 3,756	(小計)	(構成比率)
2	\$ 794.05	7	¥ 164	¥ 8,392	13.47%
3	¥ 21	8	¥ 4,472		
4	¥ 8,283	9	¥ 98		
5	€ 5.10	10	¥ 53,809	¥ 53,907	86.53%
珠算はここまで				(合計)	¥ 62,299

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 3,542,378	€ 53,532.75	¥ 822,457	\$ 1,489,479.55	¥ 761,966

珠算はここまで

No.	6	7	8	9	10
計	¥ 6,179,438	¥ 36,774,857	¥ 227,321,962	¥ 4,326,477	¥ 212,729,773
小計	¥ 270,276,257		(構成比率) 55.46%	¥ 217,056,250 (構成比率) 44.54%	
合計	¥ 487,332,507				

## (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
¥ 53,155,315	¥ 92,800,478	¥ 128,846,325	¥ 123,477,275	¥ 477,638,334

## (A) 乗算問題

1	¥ 292,516	6	¥ 5,072	(小計)	(構成比率)
2	€ 5,881.20	7	¥ 8,247,220	¥ 8,663,148	45.33%
3	¥ 4,325,496	8	¥ 410,856		
4	\$ 9.98	9	¥ 8,604,380		
5	¥ 46,786	10	¥ 1,845,318	¥ 10,449,698	54.67%
珠算はここまで				(合計)	¥ 19,112,846

## (B) 除算問題

1	¥ 318	6	\$ 3.96	(小計)	(構成比率)
2	\$ 1.70	7	\$ 5.59	\$ 10.18	28.71%
3	¥ 8,262	8	\$ 0.63		
4	¥ 905	9	\$ 20.41		
5	€ 0.74	10	\$ 4.87	\$ 25.28	71.29%
珠算はここまで				(合計)	\$ 35.46

## (C) 見取算問題

No.	1	2	3	4	5
計	¥ 529,494	¥ 301,912	€ 11,637.08	\$ 44.40	¥ 7,592,698

珠算はここまで

No.	6	7	8	9	10
計	¥ 41,731	¥ 25,239,982	¥ 6,718,234	¥ 970,279	¥ 8,609,423
小計	¥ 31,999,947 (構成比率) 76.96%			¥ 9,579,702 (構成比率) 23.04%	
合計	¥ 41,579,649				

## (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
¥ 8,630,463	¥ 7,588,345	¥ 9,014,638	¥ 12,467,524	¥ 48,505,307

(A) 乗算問題

1	¥ 6,256
2	¥ 2,886
3	¥ 969
4	¥ 1,470
5	¥ 378
6	¥ 65,142
7	¥ 54,880
8	¥ 7,613
9	¥ 16,340
10	¥ 80,825
11	¥ 594,363
12	¥ 336,056
13	¥ 98,136
14	¥ 3,354,582
15	¥ 4,438,071

(B) 除算問題

1	¥ 43
2	¥ 52
3	¥ 31
4	¥ 60
5	¥ 76
6	¥ 27
7	¥ 84
8	¥ 488
9	¥ 16
10	¥ 205
11	¥ 92
12	¥ 530
13	¥ 93
14	¥ 7,179
15	¥ 891

(C) 見取算問題

1	¥ 3,067	2	¥ 1,169	3	¥ 2,240	4	¥ 8,462	5	¥ 37,234
6	¥ 4,982	7	¥ 57,564	8	¥ 25,698	9	¥ 117,586	10	¥ 558,416
11	¥ 318,451	12	¥ 91,329	13	¥ 684,243	14	¥ 197,691	15	¥ 2,180,157

① 共通問題

- (1)        ¥ 19,972        (10)       ¥ 91,680
- (2)        ¥ 4,593        (11)       ¥ 640,000
- (3)        ¥ 7,115,700        (12)       ¥ 489,268
- (4)        5,130kg        (13)       ¥ 1,474,746
- (5)        ¥ 362,721        (14)       6%
- (6)        ¥ 8,098,158
- (7)        ¥ 2,591,163
- (8)        ¥ 3,386,377
- (9)        ¥ 133,424

(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	2,230,000	80,280	80,280
2	2,149,720	80,280	160,560
3	2,069,440	80,280	240,840
4	1,989,160	80,280	321,120

② 選択問題

選択A 【複利年金の計算】

- (16)       ¥ 2,359,755        (19)       ¥ 6,231,256
- (17)       ¥ 456,772
- (18)       ¥ 1,680,792

(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	94,421	0	94,421	94,421
2	94,421	5,193	99,614	194,035
3	94,421	10,672	105,093	299,128
4	94,421	16,451	110,872	410,000
計	377,684	32,316	410,000	——

選択B 【証券投資の計算】

- (16)       { D       1.8%        (18)       1.868%
- { E       2.2%        (19)       ¥ 6,516,303
- { F       3.1%        (20)       ¥ 26,308,774
- (17)       ¥ 31,858,907

選択C 【経営分析の計算】

- (16)       71.8%        (19)       9.7回(転)
- (17)       146.8%        (20)       30.5%
- (18)       ¥ 28,100,000

(1)	5,140yd	(11)	¥ 4,923
(2)	¥ 6,078	(12)	3割5分(増加)
(3)	¥ 201,645	(13)	¥ 8,026
(4)	¥ 1,770	(14)	¥ 21,759
(5)	9%	(15)	¥ 140,660
(6)	¥ 307,414	(16)	600個
(7)	¥ 60,715	(17)	¥ 7,452
(8)	¥ 810,000	(18)	¥ 423,620
(9)	¥ 576,855	(19)	¥ 925,720
(10)	¥ 380,000	(20)	¥ 184,150

(1)	¥ 456,300	(11)	¥ 174,000
(2)	£ 57.97	(12)	¥ 89,790
(3)	240米ガロン	(13)	1,181ft
(4)	¥ 925,100	(14)	¥ 3,256
(5)	€ 79.50	(15)	¥ 106,500
(6)	3割2分	(16)	¥ 890,000
(7)	¥ 23,300	(17)	¥ 7,865
(8)	904lb	(18)	¥ 214,000
(9)	¥ 6,478	(19)	613 m
(10)	590冊	(20)	29%