

(A) 乗算問題

(1)	¥ 160,711,826
(2)	¥ 630,378,080
(3)	¥ 354
(4)	¥ 2,011,158,666
(5)	¥ 7,943,412

小計	¥ 791,090,260
小計	● ¥ 2,019,102,078
合計	● ¥ 2,810,192,338

● 5.72%
22.43%
0.00% (0%)
● 71.57%
0.28%
● 28.15%
71.85%

(6)	£ 5,361,243.39
(7)	£ 748.74
(8)	£ 1,056,447.50
(9)	£ 291,456,464.92
(10)	£ 874,238.52

小計	● £ 6,418,439.63
小計	£ 292,330,703.44
合計	● £ 298,749,143.07

1.79%
0.00% (0%)
● 0.35%
● 97.56%
0.29%
● 2.15%
● 97.85%

珠算 各10点, 100点満点

電卓各5点, 100点満点
小計・合計・構成比率は●のみ採点

(B) 除算問題

(1)	¥ 31,408
(2)	¥ 7,561
(3)	¥ 904
(4)	¥ 819,572
(5)	¥ 2,236

小計	● ¥ 39,873
小計	¥ 821,808
合計	● ¥ 861,681

● 3.64%
0.88%
0.10% (0.1%)
95.11%
● 0.26%
● 4.63%
● 95.37%

(6)	€ 3.09
(7)	€ 1,737.83
(8)	€ 58.25
(9)	€ 621.80
(10)	€ 496.47

小計	€ 1,799.17
小計	● € 1,118.27
合計	● € 2,917.44

0.11%
● 59.57%
2.00% (2%)
● 21.31%
17.02%
● 61.67%
38.33%

珠算 各10点, 100点満点

電卓各5点, 100点満点
小計・合計・構成比率は●のみ採点

1級解答

(C) 見取算問題

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 280,863,750	¥ 9,513,352,432	¥ 356,727	¥ 159,457,423	¥ 628,950,223

小計	● ¥ 9,794,572,909			¥ 788,407,646	
合計	● ¥ 10,582,980,555				

構成比率	2.65%	● 89.89%	0.00% (0%)	● 1.51%	5.94%
	92.55%			● 7.45%	

No.	(6)	(7)	(8)	(9)	(10)
計	\$ 53,995,053.92	\$ 83,216,731.23	\$ 7,182,480.09	\$ -38,091,066.36	\$ 49,415,078.19

小計	\$ 144,394,265.24			● \$ 11,324,011.83	
合計	● \$ 155,718,277.07				

構成比率	● 34.67%	53.44%	4.61%	-24.46%	● 31.73%
	● 92.73%			7.27%	

珠算 各10点, 100点満点

電卓各5点, 100点満点

小計・合計・構成比率は●のみ採点

第 1 級 ビジネス計算部門

(1)	95日 (間)
(2)	¥ 49,010,399
(3)	¥ 3,520,000
(4)	¥ 482,624
(5)	¥ 342,353
(6)	2割2分6厘
(7)	A 1.6%
	B 2.1%
	C 0.9%

(8)	¥ 69,889,123
(9)	¥ 5,312,221
(10)	¥ 817,600
(11)	¥ 20,862,808
(12)	¥ 65,945,100
(13)	¥ 51,101,400
(14)	¥ 141,427
(15)	\$ 83.27

(16)	¥ 74,172,447
(17)	¥ 6,193,719
(18)	¥ 9,069,471
(19)	¥ 708,750

(20) 減価償却計算表

期数	期首帳簿価額	償却限度額	減価償却累計額
1	92,140,000	11,517,500	11,517,500
2	80,622,500	10,077,812	21,595,312
3	70,544,688	8,818,086	30,413,398
4	61,726,602	7,715,825	38,129,223

各5点, 100点満点

(A) 乗算問題

(1)	¥ 3,855,021
(2)	¥ 5,471
(3)	¥ 631,014
(4)	¥ 24,155,550
(5)	¥ 116,361

小計	¥ 4,491,506
小計	● ¥ 24,271,911
合計	● ¥ 28,763,417

● 13.40% (13.4%)	● 15.62%
0.02%	
2.19%	84.38%
● 83.98%	
0.40% (0.4%)	

(6)	€ 791,710.36
(7)	€ 179.40
(8)	€ 430.83
(9)	€ 85.55
(10)	€ 2,469,170.63

小計	● € 792,320.59
小計	€ 2,469,256.18
合計	● € 3,261,576.77

24.27%	24.29%
● 0.01%	
0.01%	● 75.71%
0.00% (0%)	
● 75.70% (75.7%)	

珠算 各10点, 100点満点

電卓各5点, 100点満点
小計・合計・構成比率は●のみ採点

(B) 除算問題

(1)	¥ 81
(2)	¥ 1,017
(3)	¥ 360
(4)	¥ 45,069
(5)	¥ 298

小計	● ¥ 1,458
小計	¥ 45,367
合計	● ¥ 46,825

0.17%	3.11%
● 2.17%	
0.77%	● 96.89%
96.25%	
● 0.64%	

(6)	\$ 6.43
(7)	\$ 71.55
(8)	\$ 28.32
(9)	\$ 590.74
(10)	\$ 0.96

小計	\$ 106.30
小計	● \$ 591.70
合計	● \$ 698.00 (\$ 698)

0.92%	● 15.23%
● 10.25%	
4.06%	84.77%
● 84.63%	
0.14%	

珠算 各10点, 100点満点

電卓各5点, 100点満点
小計・合計・構成比率は●のみ採点

2級解答

(C) 見取算問題

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 606,736	¥ 83,125,782	¥ 230,553,078	¥ 13,461	¥ 3,547,456

小計	¥ 314,285,596	● ¥ 3,560,917
合計	● ¥ 317,846,513	

構成比率	0.19%	● 26.15%	72.54%	0.00% (0%)	● 1.12%
	● 98.88%		1.12%		

No.	(6)	(7)	(8)	(9)	(10)
計	£ 514,462.92	£ 3,746,042.88	£ 1,044,247.83	£ 424,827.55	£ 65,078.80

小計	● £ 5,304,753.63	£ 489,906.35
合計	● £ 5,794,659.98	

構成比率	● 8.88%	64.65%	18.02%	● 7.33%	1.12%
	91.55%		● 8.45%		

珠算 各10点, 100点満点

電卓各5点, 100点満点

小計・合計・構成比率は●のみ採点

第2級 ビジネス計算部門

(1)	¥ 95,905
(2)	¥ 40,232
(3)	¥ 517,000
(4)	¥ 29,390
(5)	¥ 748,020
(6)	¥ 6,015,072
(7)	¥ 49,458

(8)	¥ 8,650,000
(9)	¥ 1,558,540
(10)	528 箱
(11)	¥ 6,309,414
(12)	¥ 409,643
(13)	¥ 7,649,417
(14)	19.9%
(15)	2割1分(増加)

(16)	¥ 8,427,240
(17)	3.68%
(18)	¥ 960
(19)	¥ 3,346,866

(20) 減価償却計算表

期数	期首帳簿価額	償却限度額	減価償却累計額
1	7,180,000	552,860	552,860
2	6,627,140	552,860	1,105,720
3	6,074,280	552,860	1,658,580
4	5,521,420	552,860	2,211,440

各5点, 100点満点

(A) 乗算問題

(1)	¥ 499,782
(2)	¥ 806,817
(3)	¥ 3,310
(4)	¥ 71,154,549
(5)	¥ 238,427

小計	●	¥ 1,309,909
小計		¥ 71,392,976
合計	●	¥ 72,702,885

● 0.69%	1.80% (1.8%)
1.11%	
0.00% (0%)	
● 97.87%	● 98.20% (98.2%)
0.33%	

(6)	\$ 56,716.80
(7)	\$ 8,971.35
(8)	\$ 10,928.32
(9)	\$ 2.79
(10)	\$ 9,126.45

小計		\$ 76,616.47
小計	●	\$ 9,129.24
合計	●	\$ 85,745.71

66.15%	● 89.35%
10.46%	
● 12.75%	10.65%
0.00% (0%)	
● 10.64%	

珠算 各10点, 100点満点

電卓各5点, 100点満点
小計・合計・構成比率は●のみ採点

(B) 除算問題

(1)	¥ 324
(2)	¥ 8,901
(3)	¥ 773
(4)	¥ 46
(5)	¥ 965

小計		¥ 9,998
小計	●	¥ 1,011
合計	●	¥ 11,009

2.94%	● 90.82%
80.85%	
● 7.02%	9.18%
● 0.42%	
8.77%	

(6)	£ 0.29
(7)	£ 5.30
(8)	£ 4.58
(9)	£ 6.07
(10)	£ 18.12

小計	●	£ 10.17
小計		£ 24.19
合計	●	£ 34.36

0.84%	29.60% (29.6%)
● 15.42%	
13.33%	● 70.40% (70.4%)
17.67%	
● 52.74%	

珠算 各10点, 100点満点

電卓各5点, 100点満点
小計・合計・構成比率は●のみ採点

3級解答

(C) 見取算問題

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 31,301	¥ 82,333	¥ 23,864,788	¥ 749,606	¥ 10,716

小計	¥ 23,978,422			● ¥ 760,322	
合計	● ¥ 24,738,744				

構成比率	0.13%	0.33%	● 96.47%	● 3.03%	0.04%
	● 96.93%			3.07%	

No.	(6)	(7)	(8)	(9)	(10)
計	€ 75,612.74	€ 2,079.34	€ 1,976.76	€ 95,934.82	€ 3,736.53

小計	● € 79,668.84			€ 99,671.35	
合計	● € 179,340.19				

構成比率	● 42.16%	1.16%	1.10% (1.1%)	53.49%	● 2.08%
	44.42%			● 55.58%	

珠算 各10点, 100点満点

電卓各5点, 100点満点

小計・合計・構成比率は●のみ採点

第3級 ビジネス計算部門

(1)	¥ 780,200
(2)	348 lb
(3)	¥ 8,142
(4)	¥ 530,000
(5)	¥ 4,521
(6)	¥ 211,700
(7)	€ 10.30
(8)	¥ 927,740
(9)	670 袋
(10)	¥ 930,000

(11)	713 m
(12)	¥ 852,125
(13)	\$ 51.21
(14)	65,720 人
(15)	¥ 748,600
(16)	4 割 2 分 (増し)
(17)	39%
(18)	¥ 1,293
(19)	235 L
(20)	¥ 91,390

各5点, 100点満点