

(A) 乗 算 問 題

(1)	¥ 510,041,740
(2)	¥ 165,550,703
(3)	¥ 22,246
(4)	¥ 970,523
(5)	¥ 4,589,904,466

小計	● ¥ 675,614,689
小計	¥ 4,590,874,989
合計	● ¥ 5,266,489,678

9.68%	
● 3.14%	12.83%
0.00% (0%)	
● 0.02%	● 87.17%
87.15%	

(6)	\$ 347,587.57
(7)	\$ 679,437,136.36
(8)	\$ 86,607.89
(9)	\$ 193.79
(10)	\$ 21,134,772.40

小計	\$ 679,871,331.82
小計	● \$ 21,134,966.19
合計	● \$ 701,006,298.01

● 0.05%	
96.92%	● 96.99%
0.01%	
0.00% (0%)	3.01%
● 3.01%	

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)	¥ 3,493
(2)	¥ 247
(3)	¥ 78,809
(4)	¥ 6,194
(5)	¥ 125,081

小計	¥ 82,549
小計	● ¥ 131,275
合計	● ¥ 213,824

● 1.63%	
0.12%	● 38.61%
36.86%	
2.90% (2.9%)	61.39%
● 58.50% (58.5%)	

(6)	£ 957.42
(7)	£ 4.15
(8)	£ 53.16
(9)	£ 8,626.70
(10)	£ 307.98

小計	● £ 1,014.73
小計	£ 8,934.68
合計	● £ 9,949.41

9.62%	
0.04%	10.20% (10.2%)
● 0.53%	
● 86.71%	● 89.80% (89.8%)
3.10% (3.1%)	

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	¥ 4,595,872,349	¥ 78,069,727	¥ 19,258,904,320	¥ 9,657,822	¥ 5,864,533

小計	● ¥ 23,932,846,396	¥ 15,522,355
合計	● ¥ 23,948,368,751	

構成比率	19.19%	0.33%	● 80.42%	0.04%	● 0.02%
	99.94%			● 0.06%	

No.	(6)	(7)	(8)	(9)	(10)
計	€ 2,730,404.36	€ 84,431,571.47	€ 72,043,191.38	€ 34,614,208.50	€ -4,109,668.62

小計	€ 159,205,167.21	● € 30,504,539.88
合計	● € 189,709,707.09	

構成比率	● 1.44%	44.51%	37.98%	● 18.25%	-2.17%
	● 83.92%			16.08%	

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)	¥ 271,816
(2)	0.432%
(3)	¥ 9,482,480
(4)	¥ 8,907
(5)	¥ 5,921,077
(6)	¥ 62,581,582
(7)	9分2厘

(8)	A ¥ 637
	B ¥ 255
	C ¥ 3,905
(9)	¥ 5,574,341
(10)	¥ 76,448,300
(11)	¥ 48,534,921
(12)	¥ 85,042,465
(13)	¥ 915,108
(14)	¥ 3,206,700
(15)	1.753%

(16)	¥ 7,929,281
(17)	¥ 821,553
(18)	¥ 28,863,200
(19)	¥ 135,000

(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	3,700,000	433,818	166,500	267,318
2	3,432,682	433,818	154,471	279,347
3	3,153,335	433,818	141,900	291,918
4	2,861,417	433,818	128,764	305,054

各5点, 100点満点

(A) 乗算問題

(1)	¥ 805,046
(2)	¥ 6,873,436
(3)	¥ 95,229
(4)	¥ 36,218
(5)	¥ 206,822,388

小計	● ¥ 7,773,711
小計	¥ 206,858,606
合計	● ¥ 214,632,317

0.38%	
● 3.20% (3.2%)	3.62%
0.04%	
● 0.02%	● 96.38%
96.36%	

(6)	£ 64,902.96
(7)	£ 16,934.06
(8)	£ 236.85
(9)	£ 398,088.90
(10)	£ 77.47

小計	£ 82,073.87
小計	● £ 398,166.37
合計	● £ 480,240.24

13.51%	
3.53%	● 17.09%
● 0.05%	
● 82.89%	82.91%
0.02%	

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)	¥ 407
(2)	¥ 63
(3)	¥ 73,119
(4)	¥ 921
(5)	¥ 5,085

小計	¥ 73,589
小計	● ¥ 6,006
合計	● ¥ 79,595

● 0.51%	
0.08%	● 92.45%
91.86%	
1.16%	7.55%
● 6.39%	

(6)	€ 83.52
(7)	€ 126.74
(8)	€ 2.48
(9)	€ 0.36
(10)	€ 95.90

小計	● € 212.74
小計	€ 96.26
合計	● € 309.00 (€ 309)

27.03%	
● 41.02%	68.85%
0.80% (0.8%)	
0.12%	● 31.15%
● 31.04%	

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	¥ 19,079,647	¥ 76,956,270	¥ 21,261,523	¥ 948,135	¥ 303,555

小計	● ¥ 117,297,440	¥ 1,251,690
合計	● ¥ 118,549,130	

構成比率	● 16.09%	64.92%	17.93%	0.80% (0.8%)	● 0.26%
	98.94%			● 1.06%	

No.	(6)	(7)	(8)	(9)	(10)
計	\$ 1,774,563.65	\$ 882,954.83	\$ 2,478,964.58	\$ 915,966.75	\$ 77,808.89

小計	\$ 5,136,483.06	● \$ 993,775.64
合計	● \$ 6,130,258.70	

構成比率	28.95%	● 14.40% (14.4%)	40.44%	● 14.94%	1.27%
	● 83.79%			16.21%	

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)	¥ 81,785
(2)	¥ 713,000
(3)	¥ 65,464
(4)	¥ 266,880
(5)	¥ 30,539
(6)	¥ 5,607,360
(7)	936 個

(8)	7か月 (間)
(9)	¥ 1,211,742
(10)	¥ 40,573
(11)	¥ 2,150,000
(12)	¥ 811,405
(13)	1 割 7 分 (減少)
(14)	¥ 9,540,737
(15)	¥ 318,960

(16)	¥ 5,147,756
(17)	¥ 4,725,380
(18)	¥ 6,820,875
(19)	36.5%

(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	8,240,000	214,240	214,240
2	8,025,760	214,240	428,480
3	7,811,520	214,240	642,720
4	7,597,280	214,240	856,960

各5点, 100点満点

(A) 乗算問題

(1)	¥ 507,310
(2)	¥ 8,991
(3)	¥ 7,615,770
(4)	¥ 935
(5)	¥ 64,345,728

小計	¥ 8,132,071
小計	● ¥ 64,346,663
合計	● ¥ 72,478,734

0.70% (0.7%)	
● 0.01%	● 11.22%
10.51%	
0.00% (0%)	88.78%
● 88.78%	

(6)	€ 379.68
(7)	€ 47,011.10
(8)	€ 17,192.95
(9)	€ 2,412.67
(10)	€ 8,093.52

小計	● € 64,583.73
小計	€ 10,506.19
合計	● € 75,089.92

0.51%	
62.61%	86.01%
● 22.90% (22.9%)	
● 3.21%	● 13.99%
10.78%	

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)	¥ 627
(2)	¥ 81
(3)	¥ 4,436
(4)	¥ 205
(5)	¥ 179

小計	● ¥ 5,144
小計	¥ 384
合計	● ¥ 5,528

● 11.34%	
1.47%	93.05%
80.25%	
● 3.71%	● 6.95%
3.24%	

(6)	\$ 8.60
(7)	\$ 0.74
(8)	\$ 95.08
(9)	\$ 3.93
(10)	\$ 5.12

小計	\$ 104.42
小計	● \$ 9.05
合計	● \$ 113.47

● 7.58%	
0.65%	● 92.02%
83.79%	
3.46%	7.98%
● 4.51%	

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	¥ 30,139	¥ 551,493	¥ 20,708,193	¥ 94,481	¥ 11,006

小計	¥ 21,289,825	● ¥ 105,487
合計	● ¥ 21,395,312	

構成比率	0.14%	2.58%	● 96.79%	● 0.44%	0.05%
	● 99.51%			0.49%	

No.	(6)	(7)	(8)	(9)	(10)
計	£ 8,922.61	£ 230,808.12	£ 341.25	£ 141,416.12	£ 68,019.82

小計	● £ 240,071.98	£ 209,435.94
合計	● £ 449,507.92	

構成比率	1.98%	● 51.35%	0.08%	31.46%	● 15.13%
	53.41%			● 46.59%	

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)	¥ 1,925
(2)	¥ 582,400
(3)	418 yd
(4)	¥ 5,740
(5)	¥ 621,000
(6)	£ 38.20
(7)	¥ 939,100
(8)	7 割 2 分(増し)
(9)	¥ 830,523
(10)	270 本

(11)	92,300 台
(12)	76 米ガロン
(13)	¥ 4,501
(14)	¥ 860,000
(15)	¥ 5,572
(16)	25%
(17)	183 kg
(18)	¥ 370,000
(19)	¥ 653,091
(20)	¥ 706,180

各5点, 100点満点