

(A) 乗算

(1)	¥ 576,817,605
(2)	¥ 916,889,330
(3)	¥ 785
(4)	¥ 443,098
(5)	¥ 16,248,140,020

小計	¥1,493,707,720
小計	● ¥16,248,583,118
合計	● ¥17,742,290,838

● 3.25%	
5.17%	● 8.42%
0.00% (0%)	
0.00% (0%)	91.58%
● 91.58%	

(6)	€ 3,473,073.63
(7)	€ 11,417.64
(8)	€ 8,351.64
(9)	€ 61,809,905.48
(10)	€ 20,859,305.38

小計	● € 3,492,842.91
小計	€ 82,669,210.86
合計	● € 86,162,053.77

4.03%	
● 0.01%	4.05%
0.01%	
● 71.74%	● 95.95%
24.21%	

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

(B) 除算

(1)	¥ 841
(2)	¥ 97,018
(3)	¥ 1,203
(4)	¥ 2,996
(5)	¥ 685,634

小計	● ¥ 99,062
小計	¥ 688,630
合計	● ¥ 787,692

0.11%	
● 12.32%	12.58%
0.15%	
● 0.38%	● 87.42%
87.04%	

(6)	\$ 38.72
(7)	\$ 745.30
(8)	\$ 402.89
(9)	\$ 2.67
(10)	\$ 5,171.35

小計	\$ 1,186.91
小計	● \$ 5,174.02
合計	● \$ 6,360.93

0.61%	
11.72%	● 18.66%
● 6.33%	
0.04%	81.34%
● 81.30% (81.3%)	

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

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 2,790,433,887	¥ 8,496,979,770	¥ 161,063,534	¥ 428,484	¥ 762,159,041

小計	¥ 11,448,477,191			● ¥ 762,587,525	
合計	● ¥ 12,211,064,716				

構成比率	22.85%	69.58%	● 1.32%	0.00% (0%)	● 6.24%
	● 93.75%			6.25%	

No.	(6)	(7)	(8)	(9)	(10)
計	£ 54,365,040.49	£ 6,373,840.80	£ 13,113,854.57	£ 98,655,097.63	£ -21,778,340.85

小計	● £ 73,852,735.86			£ 76,876,756.78	
合計	● £ 150,729,492.64				

構成比率	36.07%	● 4.23%	8.70% (8.7%)	● 65.45%	-14.45%
	49.00% (49%)			● 51.00% (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

## 第 1 級 ビジネス計算部門

(1)	¥ 26,750,000
(2)	¥ 71,090,823
(3)	¥ 3,351
(4)	¥ 8,481,534
(5)	¥ 9,069,332
(6)	1 割 1 分 6 厘
(7)	¥ 42,904,680
(8)	¥ 6,415,500

(9)	¥ 27,462,049
(10)	¥ 78,296,930
(11)	¥ 162,995
(12)	¥ 487,964
(13)	A 2.7% B 0.8% C 1.1%
(14)	¥ 54,236,700
(15)	1.79%

(16)	¥ 62,707,237
(17)	¥ 3,989,485
(18)	¥ 8,138,034
(19)	¥ 9,478,311

### (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	596,611	0	596,611	596,611
2	596,611	32,814	629,425	1,226,036
3	596,611	67,432	664,043	1,890,079
4	596,611	103,954	700,565	2,590,644

各5点, 100点満点

(A) 乗算

(1)	¥ 6,707,512
(2)	¥ 50,879,334
(3)	¥ 98
(4)	¥ 72,179,120
(5)	¥ 219,348

小計	¥ 57,586,944
小計	● ¥ 72,398,468
合計	● ¥ 129,985,412

● 5.16%	● 44.30% (44.3%)
39.14%	
0.00% (0%)	55.70% (55.7%)
55.53%	
● 0.17%	

(6)	\$ 49.18
(7)	\$ 3,563.76
(8)	\$ 867,081.54
(9)	\$ 291,351.60
(10)	\$ 1,098.28

小計	● \$ 870,694.48
小計	\$ 292,449.88
合計	● \$ 1,163,144.36

0.00% (0%)	74.86%
0.31%	
● 74.55%	● 25.14%
● 25.05%	
0.09%	

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

(1)	¥ 7,128
(2)	¥ 35
(3)	¥ 26,291
(4)	¥ 467
(5)	¥ 603

小計	● ¥ 33,454
小計	¥ 1,070
合計	● ¥ 34,524

20.65%	96.90% (96.9%)
● 0.10% (0.1%)	
76.15%	● 3.10% (3.1%)
● 1.35%	
1.75%	

(6)	£ 0.89
(7)	£ 570.52
(8)	£ 18.04
(9)	£ 3.16
(10)	£ 99.40

小計	£ 589.45
小計	● £ 102.56
合計	● £ 692.01

0.13%	● 85.18%
82.44%	
● 2.61%	14.82%
0.46%	
● 14.36%	

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

## (C) 見取算

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 180,211,271	¥ 63,531,905	¥ 5,230,859	¥ 258,474	¥ 948,526

小計	¥ 248,974,035	● ¥ 1,207,000
合計	● ¥ 250,181,035	

構成比率	72.03%	25.39%	● 2.09%	0.10% (0.1%)	● 0.38%
	● 99.52%			0.48%	

No.	(6)	(7)	(8)	(9)	(10)
計	€ 362,292.04	€ 886,094.31	€ 1,755,494.62	€ 471,215.62	€ 71,999.54

小計	● € 3,003,880.97	€ 543,215.16
合計	● € 3,547,096.13	

構成比率	● 10.21%	24.98%	49.49%	13.28%	● 2.03%
	84.69%			● 15.31%	

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)	6,264 m
(2)	¥ 21,773
(3)	760 袋
(4)	¥ 8,964,510
(5)	3割2分
(6)	¥ 9,224,673
(7)	¥ 29,982

(8)	¥ 4,356,590
(9)	¥ 583,615
(10)	¥ 3,750,000
(11)	14% (減少)
(12)	¥ 308,610
(13)	¥ 9,197,776
(14)	¥ 40,290
(15)	¥ 2,833,836

(16)	¥ 720
(17)	4.46%
(18)	¥ 5,785,560
(19)	¥ 6,397

(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	6,930,000	221,760	221,760
2	6,708,240	221,760	443,520
3	6,486,480	221,760	665,280
4	6,264,720	221,760	887,040

各5点, 100点満点

(A) 乗算

(1)	¥ 403,194
(2)	¥ 6,699
(3)	¥ 32,160
(4)	¥ 913,753
(5)	¥ 7,237,780

小計	●	¥ 442,053
小計		¥ 8,151,533
合計	●	¥ 8,593,586

● 4.69%	5.14%
0.08%	
0.37%	● 94.86%
10.63%	
● 84.22%	

(6)	£ 88.85
(7)	£ 10,791.30
(8)	£ 20,634.51
(9)	£ 553,379.52
(10)	£ 3,550.17

小計		£ 31,514.66
小計	●	£ 556,929.69
合計	●	£ 588,444.35

0.02%	● 5.36%
1.83%	
● 3.51%	94.64%
● 94.04%	
0.60% (0.6%)	

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

(1)	¥ 804
(2)	¥ 59
(3)	¥ 661
(4)	¥ 27
(5)	¥ 7,493

小計		¥ 1,524
小計	●	¥ 7,520
合計	●	¥ 9,044

8.89%	● 16.85%
● 0.65%	
7.31%	83.15%
● 0.30% (0.3%)	
82.85%	

(6)	€ 41.06
(7)	€ 5.25
(8)	€ 0.18
(9)	€ 98.30
(10)	€ 3.72

小計	●	€ 46.49
小計		€ 102.02
合計	●	€ 148.51

● 27.65%	31.30% (31.3%)
3.54%	
0.12%	● 68.70% (68.7%)
66.19%	
● 2.50% (2.5%)	

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

No.	(1)	(2)	(3)	(4)	(5)
計	¥ 213,278	¥ 79,232	¥ 6,632,961	¥ 878,407	¥ 15,028

小計	¥ 6,925,471			● ¥ 893,435	
合計	● ¥ 7,818,906				

構成比率	● 2.73%	1.01%	84.83%	● 11.23%	0.19%
	● 88.57%			11.43%	

No.	(6)	(7)	(8)	(9)	(10)
計	\$ 3,476.32	\$ 13,623.02	\$ 212,890.86	\$ 959.41	\$ 57,913.05

小計	● \$ 229,990.20			\$ 58,872.46	
合計	● \$ 288,862.66				

構成比率	1.20% (1.2%)	4.72%	● 73.70% (73.7%)	0.33%	● 20.05%
	79.62%			● 20.38%	

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)	¥ 795,400
(2)	136 L
(3)	24%
(4)	¥ 3,410
(5)	¥ 9,734
(6)	810 枚
(7)	2,812 ft
(8)	¥ 564,214
(9)	6割8分(増し)
(10)	¥ 440,800

(11)	€ 52.70
(12)	¥ 6,778
(13)	¥ 908,300
(14)	¥ 430,000
(15)	¥ 8,351
(16)	¥ 740,000
(17)	390,600 人
(18)	917 lb
(19)	¥ 240,503
(20)	¥ 133,650

各5点, 100点満点