

※(その2)も同様に氏名・受験番号を表示してください。

2 級
解 答 用 紙
(その1)

| 氏 名 (※カタカナで記入してください。) | | | | 受験番号シール貼付欄 |
|-----------------------|--|--|--|---------------------------------|
| セ | | | | 受験票から受験番号シールをはがして、ここに貼り付けてください。 |
| イ | | | | |
| メ | | | | シールがない方は下欄に自筆で受験番号を記入してください。 |
| イ | | | | |

〔第1問〕

仕訳 記号 (A~X) も必ず記入のこと

| No. | 借 方 | | | | 貸 方 | | | | | | | |
|-----|-----|-----------|-----|---|-----|---------|-----------|------|---|---|---|---|
| | 記号 | 勘 定 科 目 | 金 額 | | 記号 | 勘 定 科 目 | 金 額 | | | | | |
| (例) | B | 当座預金 | 1 | 0 | 0 | 0 | A | 現金 | 1 | 0 | 0 | 0 |
| (1) | G | 投資有価証券 | 9 | 8 | 0 | 0 | B | 当座預金 | 9 | 8 | 5 | 0 |
| | W | 有価証券利息 | | 5 | | | | | | | | |
| (2) | E | 建 物 | 5 | 0 | 0 | H | 営業外支払手形 | 1 | 8 | 5 | 0 | 0 |
| | X | 修 繕 費 | 1 | 3 | | | | | | | | |
| (3) | Q | 資本準備金 | 5 | 0 | 0 | N | 資 本 金 | 5 | 0 | 0 | 0 | |
| (4) | D | 完成工事未収入金 | 8 | 2 | 5 | R | 完 成 工 事 高 | 8 | 2 | 5 | 0 | |
| (5) | M | 完成工事補償引当金 | 2 | 6 | 0 | B | 当 座 預 金 | 2 | 6 | 0 | 0 | |

〔第2問〕

(1) ￥

| | | | | | | | |
|--|---|---|---|---|---|---|---|
| | 2 | 7 | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|---|---|

(2) ￥

| | | | | | | |
|--|--|---|---|---|---|---|
| | | 4 | 0 | 0 | 0 | 0 |
|--|--|---|---|---|---|---|

(3) ￥

| | | | | | |
|--|--|---|---|---|---|
| | | 2 | 6 | 5 | 0 |
|--|--|---|---|---|---|

(4) ￥

| | | | | | | | |
|--|--|---|---|---|---|---|---|
| | | 2 | 6 | 6 | 0 | 0 | 0 |
|--|--|---|---|---|---|---|---|

2 級
解 答 用 紙
(その2)

| 氏 名 (※カタカナで記入してください。) | | 受験番号シール貼付欄 |
|-----------------------|--|-----------------------------------|
| セ イ | | 受験票から受験番号シールをはがして、ここに貼り付けてください。 |
| メ イ | | シールがない方は下欄に自筆で受験番号を記入してください。 — |

〔第3問〕

- (1) 先入先出法を用いた場合の材料費 ￥

| | | | | | |
|---|---|---|---|---|---|
| 3 | 0 | 4 | 5 | 0 | 0 |
|---|---|---|---|---|---|
- (2) 移動平均法を用いた場合の材料費 ￥

| | | | | | |
|---|---|---|---|---|---|
| 3 | 0 | 1 | 5 | 0 | 0 |
|---|---|---|---|---|---|
- (3) 総平均法を用いた場合の材料費 ￥

| | | | | | |
|---|---|---|---|---|---|
| 2 | 9 | 9 | 2 | 5 | 0 |
|---|---|---|---|---|---|

〔第4問〕

問1 記号 (A~H)

| | | | |
|---|---|---|---|
| ア | イ | ウ | エ |
| F | B | D | H |

問2

工事別原価計算表

(単位：円)

| 摘 要 | No.301 | No.302 | No.401 | No.402 | 計 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|--|--|--------|--------|---|---|---|--|--|--|--|---|---|---|--|---|---|---|--|---|---|--|--|---|---|---|---|---|--|--|---|---|---|---|---|---|---|
| 月初未成工事原価 | <table border="1" style="display: inline-table;"><tr><td>1</td><td>1</td><td>5</td><td>6</td><td>0</td><td>0</td><td>0</td></tr></table> | 1 | 1 | 5 | 6 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>2</td><td>0</td><td>0</td><td>6</td><td>0</td><td>0</td><td>0</td></tr></table> | 2 | 0 | 0 | 6 | 0 | 0 | 0 | — | — | <table border="1" style="display: inline-table;"><tr><td>3</td><td>1</td><td>6</td><td>2</td><td>0</td><td>0</td><td>0</td></tr></table> | 3 | 1 | 6 | 2 | 0 | 0 | 0 | | | | | | | | | | | |
| 1 | 1 | 5 | 6 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 0 | 0 | 6 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 1 | 6 | 2 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 当月発生工事原価 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 材 料 費 | <table border="1" style="display: inline-table;"><tr><td>4</td><td>1</td><td>4</td><td>0</td><td>0</td><td>0</td></tr></table> | 4 | 1 | 4 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>5</td><td>3</td><td>9</td><td>0</td><td>0</td><td>0</td></tr></table> | 5 | 3 | 9 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>4</td><td>9</td><td>1</td><td>0</td><td>0</td><td>0</td></tr></table> | 4 | 9 | 1 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>5</td><td>6</td><td>2</td><td>0</td><td>0</td><td>0</td></tr></table> | 5 | 6 | 2 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>2</td><td>0</td><td>0</td><td>6</td><td>0</td><td>0</td><td>0</td></tr></table> | 2 | 0 | 0 | 6 | 0 | 0 | 0 | |
| 4 | 1 | 4 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 3 | 9 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 9 | 1 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 6 | 2 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 0 | 0 | 6 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 労 務 費 | <table border="1" style="display: inline-table;"><tr><td>1</td><td>8</td><td>9</td><td>0</td><td>0</td><td>0</td></tr></table> | 1 | 8 | 9 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>3</td><td>0</td><td>7</td><td>5</td><td>0</td><td>0</td></tr></table> | 3 | 0 | 7 | 5 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>4</td><td>4</td><td>2</td><td>5</td><td>0</td><td>0</td></tr></table> | 4 | 4 | 2 | 5 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>4</td><td>7</td><td>4</td><td>0</td><td>0</td><td>0</td></tr></table> | 4 | 7 | 4 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>1</td><td>4</td><td>1</td><td>3</td><td>0</td><td>0</td><td>0</td></tr></table> | 1 | 4 | 1 | 3 | 0 | 0 | 0 | |
| 1 | 8 | 9 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 0 | 7 | 5 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 4 | 2 | 5 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 7 | 4 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 4 | 1 | 3 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 外 注 費 | <table border="1" style="display: inline-table;"><tr><td>6</td><td>7</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 6 | 7 | 0 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>8</td><td>7</td><td>3</td><td>0</td><td>0</td><td>0</td></tr></table> | 8 | 7 | 3 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>1</td><td>2</td><td>9</td><td>6</td><td>0</td><td>0</td><td>0</td></tr></table> | 1 | 2 | 9 | 6 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>9</td><td>7</td><td>2</td><td>0</td><td>0</td><td>0</td></tr></table> | 9 | 7 | 2 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>3</td><td>8</td><td>1</td><td>1</td><td>0</td><td>0</td><td>0</td></tr></table> | 3 | 8 | 1 | 1 | 0 | 0 | 0 |
| 6 | 7 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | 7 | 3 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 9 | 6 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 7 | 2 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 8 | 1 | 1 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 直 接 経 費 | <table border="1" style="display: inline-table;"><tr><td>1</td><td>2</td><td>7</td><td>0</td><td>0</td><td>0</td></tr></table> | 1 | 2 | 7 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>2</td><td>3</td><td>0</td><td>5</td><td>0</td><td>0</td></tr></table> | 2 | 3 | 0 | 5 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>1</td><td>7</td><td>0</td><td>5</td><td>0</td><td>0</td></tr></table> | 1 | 7 | 0 | 5 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>2</td><td>4</td><td>2</td><td>0</td><td>0</td><td>0</td></tr></table> | 2 | 4 | 2 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>7</td><td>7</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 7 | 7 | 0 | 0 | 0 | 0 | | |
| 1 | 2 | 7 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 3 | 0 | 5 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 7 | 0 | 5 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 4 | 2 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 7 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 工 事 間 接 費 | <table border="1" style="display: inline-table;"><tr><td>5</td><td>6</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 5 | 6 | 0 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>7</td><td>8</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 7 | 8 | 0 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>9</td><td>6</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 9 | 6 | 0 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>9</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 9 | 0 | 0 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>3</td><td>2</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 3 | 2 | 0 | 0 | 0 | 0 | | |
| 5 | 6 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 8 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 6 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 2 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 当月完成工事原価 | — | <table border="1" style="display: inline-table;"><tr><td>4</td><td>0</td><td>3</td><td>4</td><td>0</td><td>0</td><td>0</td></tr></table> | 4 | 0 | 3 | 4 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>2</td><td>4</td><td>9</td><td>6</td><td>0</td><td>0</td><td>0</td></tr></table> | 2 | 4 | 9 | 6 | 0 | 0 | 0 | — | <table border="1" style="display: inline-table;"><tr><td>6</td><td>5</td><td>3</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 6 | 5 | 3 | 0 | 0 | 0 | 0 | | | | | | | | | | | |
| 4 | 0 | 3 | 4 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 4 | 9 | 6 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 5 | 3 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 月末未成工事原価 | <table border="1" style="display: inline-table;"><tr><td>2</td><td>6</td><td>1</td><td>2</td><td>0</td><td>0</td><td>0</td></tr></table> | 2 | 6 | 1 | 2 | 0 | 0 | 0 | — | — | <table border="1" style="display: inline-table;"><tr><td>2</td><td>3</td><td>4</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> | 2 | 3 | 4 | 0 | 0 | 0 | 0 | <table border="1" style="display: inline-table;"><tr><td>4</td><td>9</td><td>5</td><td>2</td><td>0</td><td>0</td><td>0</td></tr></table> | 4 | 9 | 5 | 2 | 0 | 0 | 0 | | | | | | | | | | | |
| 2 | 6 | 1 | 2 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 3 | 4 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 9 | 5 | 2 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

工事間接費配賦差異月末残高 ￥

| | | | |
|---|---|---|---|
| 5 | 5 | 0 | 0 |
|---|---|---|---|

 記号 (AまたはB)

| |
|---|
| A |
|---|

(第5問)

精 算 表

(単位：円)

| 勘定科目 | 残高試算表 | | 整理記入 | | 損益計算書 | | 貸借対照表 | |
|--------------|----------|----------|--------------------|---------------|---------|----------|---------|---------|
| | 借方 | 貸方 | 借方 | 貸方 | 借方 | 貸方 | 借方 | 貸方 |
| 現金 | 216000 | | 1200 | | | | 22800 | |
| 当座預金 | 1230000 | | 13500 | 1200 | | | 135300 | |
| 受取手形 | 430000 | | | | | | 43000 | |
| 完成工事未収入金 | 4250000 | | | 18000 | | | 407000 | |
| 貸倒引当金 | | 4500 | | 900 | | | | 5400 |
| 未成工事支出金 | 266400 | | 800 760 8700 | 2000 33600 | | | 241060 | |
| 材料貯蔵品 | 2600 | | | 800 | | | 1800 | |
| 仮払金 | 329000 | | | 32900 | | | | |
| 機械装置 | 1230000 | | | | | | 123000 | |
| 機械装置減価償却累計額 | | 650000 | 2000 | | | | | 630000 |
| 備品 | 600000 | | | | | | 60000 | |
| 備品減価償却累計額 | | 300000 | | 15000 | | | | 45000 |
| 支払手形 | | 650000 | | | | | | 650000 |
| 工事未払金 | | 1150000 | | | | | | 1150000 |
| 借入金 | | 1200000 | | | | | | 1200000 |
| 未払金 | | 610000 | | 13500 | | | | 74500 |
| 未成工事受入金 | | 710000 | | | | | | 710000 |
| 仮受金 | | 180000 | 180000 | | | | | |
| 完成工事補償引当金 | | 145000 | | 760 | | | | 15260 |
| 退職給付引当金 | | 1340000 | | 11500 | | | | 145500 |
| 資本金 | | 1000000 | | | | | | 1000000 |
| 繰越利益剰余金 | | 742000 | | | | | | 742000 |
| 完成工事高 | | 76300000 | | | | 76300000 | | |
| 完成工事原価 | 66940000 | | 33600 | | 6727600 | | | |
| 販売費及び一般管理費 | 6940000 | | | | 694000 | | | |
| 受取利息配当金 | | 7800 | | | | 7800 | | |
| 支払利息 | 245000 | | 1200 | | 25700 | | | |
| | 85100000 | 85100000 | | | | | | |
| 旅費交通費 | | | 3800 | | 3800 | | | |
| 減価償却費 | | | 150000 | | 150000 | | | |
| 貸倒引当金繰入額 | | | 900 | | 900 | | | |
| 退職給付引当金繰入額 | | | 2800 | | 2800 | | | |
| 未払法人税等 | | | | 22500 | | | | 22500 |
| 法人税、住民税及び事業税 | | | 50400 | | 50400 | | | |
| | | | 152660 | 152660 | 7520200 | 7637800 | 1033960 | 916360 |
| 当期(純利益) | | | | | 117600 | | | 117600 |
| | | | | | 7637800 | 7637800 | 1033960 | 1033960 |