

第70回 税理士試験 簿記論

〔第一問〕 解答

問 1

| | | | | |
|-------|---|-------------|---|-----------|
| 設問(1) | ① | 936,000 | ② | 3,247,000 |
| | ③ | 138,000 | ④ | 211,000 |
| 設問(2) | ⑤ | 845,000 円 | | |
| | ⑥ | 25,000 円 | | |
| | ⑦ | 1,550,000 円 | | |
| | ⑧ | 1,538,000 円 | | |
| | ⑨ | 386,000 円 | | |
| 設問(3) | ⑩ | 4,822,000 | | |

問 2

設問(1)

| | | | | | |
|---|---------------|---|---|------------|---|
| ① | キ | ② | ケ | ③ | シ |
| ④ | ウ | ⑤ | ア | ⑥ | サ |
| A | 30,187.5 (千円) | | B | 5,000 (千円) | |
| C | 1,050 (千円) | | D | 1,350 (千円) | |

設問(2)

| | | | | | |
|---|------------|---|------------|---|----------|
| ① | 560,000 千円 | ② | 270,800 千円 | ③ | 2,100 千円 |
|---|------------|---|------------|---|----------|

〔第二問〕解答

問 1

| | | | | | |
|-----|----------|-----------|------|-----------|-------------|
| (1) | 支店独立会計制度 | | | | |
| (2) | 借 方 | | 貸 方 | | |
| | 勘定科目 | 金額 | 勘定科目 | 金額 | |
| | 現金預金 | 2,140 | 未達現金 | 2,160 | |
| | 支店 | 20 | | | |
| (3) | ① | 6,090 円 | (4) | ① | 1,453,100 円 |
| | ② | 161,264 円 | | ② | 591,140 円 |
| | ③ | 731,264 円 | | ③ | 137,000 円 |
| | ④ | 2,101 ドル | | ④ | 468,900 円 |
| | | | ⑤ | 108,000 円 | |
| | | | ⑥ | 7,984 円 | |

問 2

| | | | | | | |
|-----|-------|----------|---|----------|---------|---------|
| (1) | ① | 21,276 円 | ② | 14,875 円 | ③ | 8,510 円 |
| (2) | ① | 収益の科目 | | | 金額 | |
| | | エ | | | 8,000 円 | |
| | ② | 費用の科目 | | | 金額 | |
| | | ウ | | | 6,838 円 | |
| ③ | 資産の科目 | | | 金額 | | |
| | シ | | | 22,200 円 | | |
| (3) | 借 方 | | | 貸 方 | | |
| | 勘定科目 | 金額 | | 勘定科目 | 金額 | |
| | ク | 8,000 | | シ | 7,692 | |
| | | | | イ | 308 | |

〔第三問〕解答

| 番号 | 金額 | 番号 | 金額 |
|------|------------|------|-----------|
| (1) | 182,700 | (21) | 150,000 |
| (2) | 21,400,000 | (22) | 10,000 |
| (3) | 1,100,000 | (23) | 3,512,000 |
| (4) | 100,000 | (24) | 100,000 |
| (5) | 10,152,000 | (25) | 6,000,000 |
| (6) | 1,400,000 | (26) | 660,000 |
| (7) | 400 | (27) | 1,720,000 |
| (8) | 1,200,000 | (28) | 4,050,000 |
| (9) | 5,531,000 | (29) | 94,960 |
| (10) | 1,350,000 | (30) | 210,000 |
| (11) | 7,920,000 | (31) | 2,709,730 |
| (12) | 1,800,000 | (32) | 490,000 |
| (13) | 20,561,000 | (33) | 36,590 |
| (14) | 9,000 | (34) | 125,000 |
| (15) | 59,596,540 | (35) | 100,000 |
| (16) | 15,200,000 | (36) | 95,000 |
| (17) | 2,000,000 | (37) | 24,310 |
| (18) | 1,000 | (38) | 200 |
| (19) | 10,560 | (39) | 420,000 |
| (20) | 1,920,000 | | |