第153回　日商簿記検定試験　答案用紙

第１問

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|  | 仕　　訳 | | | |
| 借 方 科 目 | 金 額 | 貸 方 科 目 | 金 額 |
| 1 |  |  |  |  |
| 2 |  |  |  |  |
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第２問

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| ① | ② | ③ | ④ | ⑤ |
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〈日本商工会議所掲載許可済－禁無断転載〉(C)Gakken

第３問

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|  |  | 残　高　試　算　表 |  |  |
|  |  |  |  |  |
| 借　　 方 | | 勘　定　科　目 | 貸　　　方 | |
| 11月30日 | 10月31日 | 10月31日 | 11月30日 |
|  | 543,500 | 現金 |  |  |
|  | 3,160,000 | 普通預金 |  |  |
|  | 300,000 | 電子記録債権 |  |  |
|  | 2,100,000 | 売掛金 |  |  |
|  | 1,300,000 | 繰越商品 |  |  |
|  |  | （　　　　）法人税等 |  |  |
|  | 2,00,000 | 貸付金 |  |  |
|  | 1,500,000 | 備品 |  |  |
|  | 600,000 | 差入保証金 |  |  |
|  |  | 買掛金 | 1,700,000 |  |
|  |  | 所得税預り金 | 18,000 |  |
|  |  | 備品減価償却累計額 | 800,000 |  |
|  |  | 資本金 | 7,000,000 |  |
|  |  | （　　　　　　　） |  |  |
|  |  | 繰越利益剰余金 | 1,105,500 |  |
|  |  | 売上 | 16,200,000 |  |
|  |  | 受取利息 | 70,000 |  |
|  | 11,000,000 | 仕入 |  |  |
|  | 3,000,000 | 給料 |  |  |
|  | 40,000 | 通信費 |  |  |
|  | 50,000 | 租税公課 |  |  |
|  | 1,050,000 | 支払家賃 |  |  |
|  | 250,000 | 消耗品費 |  |  |
|  | 26,893,500 |  | 26,893,500 |  |
|  |  |  |  |  |

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第４問

問１

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|  |  |  |  |  | 商　品　有　高　帳 | | | | |  |  |  |  |
|  |  |  |  |  | A　商　品 | | | | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| X8年 | | 摘　　要 | 受　　　入 | | | 払　　　出 | | | | | 残　　　高 | | |
| 数量 | 単価 | 金額 | 数量 | | 単価 | | 金額 | 数量 | 単価 | 金額 |
| 1 | 1 |  |  |  |  |  | |  | |  |  |  |  |
|  | 10 |  |  |  |  |  | |  | |  |  |  |  |
|  | 13 |  |  |  |  |  | |  | |  |  |  |  |
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|  | 29 |  |  |  |  |  | |  | |  |  |  |  |
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問２

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| --- | --- | --- |
| 純売上高 | 売上原価 | 売上総利益 |
| ￥ | ￥ | ￥ |
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＝＝次ページへ続く＝＝

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第５問

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|  |  |  | 精　　算　　表 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 勘　定　科　目 | 残 高 試 算 表 | | 修 正 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 | 135,000 |  |  |  |  |  |  |  |
| 現金過不足 | 3,200 |  |  |  |  |  |  |  |
| 普通預金 | 1,630,000 |  |  |  |  |  |  |  |
| 当座預金 |  | 468,000 |  |  |  |  |  |  |
| 売掛金 | 880,000 |  |  |  |  |  |  |  |
| 仮払金 | 420,000 |  |  |  |  |  |  |  |
| 繰越商品 | 697,000 |  |  |  |  |  |  |  |
| 建物 | 3,600,000 |  |  |  |  |  |  |  |
| 備品 | 500,000 |  |  |  |  |  |  |  |
| 土地 | 4,400,000 |  |  |  |  |  |  |  |
| 買掛金 |  | 745,000 |  |  |  |  |  |  |
| 借入金 |  | 3,200,000 |  |  |  |  |  | 3,200,000 |
| 貸倒引当金 |  | 8,600 |  |  |  |  |  |  |
| 建物減価償却累計額 |  | 1,180,000 |  |  |  |  |  |  |
| 備品減価償却累計額 |  | 300,000 |  |  |  |  |  |  |
| 資本金 |  | 4,000,000 |  |  |  |  |  | 4,000,000 |
| 繰越利益剰余金 |  | 1,174,400 |  |  |  |  |  | 1,174,400 |
| 売上 |  | 8,670,000 |  |  |  |  |  |  |
| 仕入 | 5,300,000 |  |  |  |  |  |  |  |
| 給料 | 1,800,000 |  |  |  |  |  |  |  |
| 通信費 | 26,800 |  |  |  |  |  |  |  |
| 旅費交通費 | 94,000 |  |  |  |  |  |  |  |
| 保険料 | 210,000 |  |  |  |  |  |  |  |
| 支払利息 | 50,000 |  |  |  |  |  |  |  |
|  | 19,746,000 | 19,746,000 |  |  |  |  |  |  |
| 雑　（　　　　） |  |  |  |  |  |  |  |  |
| 当座借越 |  |  |  |  |  |  |  |  |
| 貸倒引当金繰入 |  |  |  |  |  |  |  |  |
| 減価償却費 |  |  |  |  |  |  |  |  |
| （　　　）利息 |  |  |  |  |  |  |  |  |
| 前払保険料 |  |  |  |  |  |  |  |  |
| 当期純（　　　） |  |  |  |  |  |  |  |  |
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＝＝＝＝＝＝＝＝＝＝＝以下は答案用紙ではありません。＝＝＝＝＝＝＝＝＝＝＝＝＝

※仕訳表を作る際など学習環境に応じてお役立てください

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| --- | --- | --- | --- | --- |
|  | 仕　　訳　　表 | | | |
| 借 方 科 目 | 金 額 | 貸 方 科 目 | 金 額 |
| 1 |  |  |  |  |
| 2 |  |  |  |  |
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| 20 |  |  |  |  |

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【メ　モ　用　紙】