

【第1問】

| | 借方 | | | 借方 | | |
|-----|--------|-----------------|----------------------|--------|----------------|------------------------|
| | 記号 | 勘定科目 | 金額 | 記号 | 勘定科目 | 金額 |
| (1) | J | 工事未払金 | 8,000,000 | B U | 当座預金 仕入割引 | 7,985,000 15,000 |
| (2) | B X | 当座預金 有価証券売却損 | 1,400,000 100,000 | C | 有価証券 | 1,500,000 |
| (3) | D | 建物 | 5,800,000 | B E | 当座預金 建設仮勘定 | 4,600,000 1,200,000 |
| (4) | Q | 繰越利益剰余金 | 330,000 | K N | 未払配当金 利益準備金 | 300,000 30,000 |
| (5) | S | 社債発行費償却 | 120,000 | F | 社債発行費 | 120,000 |

【第2問】

- (1) ¥ (2) ¥
 (3) ¥ (4) ¥

【第3問】

問1

| | | | |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| B | A | D | C |

問2

1. 完成工事原価報告書
- | | |
|----------|-----------|
| I. 材料費 | 1,940,000 |
| II. 労務費 | 958,000 |
| III. 外注費 | 5,423,000 |
| IV. 経費 | 518,500 |
| 完成工事原価 | 8,839,500 |
2. ¥
3. 現場共通費配賦差異月末残高 ¥

【第4問】

- 問1 ¥
 問2 ¥
 問3 ¥

【第5問】

精 算 表

(単位：千円)

| 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 | 106,400 | | | | | | 106,400 | |
| 当座預金 | 234,000 | | 1,500 | | | | 235,500 | |
| 受取手形 | 68,000 | | | | | | 68,000 | |
| 完成工事未収入金 | 721,000 | | | 14,000 | | | 707,000 | |
| 貸倒引当金 | | 8,400 | | 8,220 | | | | 16,620 |
| 未成工事支出金 | 84,500 | | 2,500 | 6,000 | | | | |
| | | | 18,000 | 2,400 | | | | 63,600 |
| | | | | 33,000 | | | | |
| 材料貯蔵品 | 7,500 | | | 2,500 | | | 5,000 | |
| 仮払金 | 38,500 | | | 6,500 | | | | |
| | | | | 32,000 | | | | |
| 機械装置 | 250,000 | | | | | | 250,000 | |
| 機械装置減価償却累計額 | | 150,000 | 6,000 | | | | | 144,000 |
| 備品 | 32,000 | | | | | | 32,000 | |
| 備品減価償却累計額 | | 14,000 | | 4,500 | | | | 18,500 |
| 支払手形 | | 85,000 | | | | | | 85,000 |
| 工事未払金 | | 115,000 | | | | | | 115,000 |
| 借入金 | | 150,000 | | | | | | 150,000 |
| 未払金 | | 61,000 | | 1,500 | | | | 63,300 |
| | | | | 800 | | | | |
| 未成工事受入金 | | 141,000 | | 10,000 | | | | 151,000 |
| 仮受金 | | 24,000 | 24,000 | | | | | |
| 完成工事補償引当金 | | 22,000 | 2,400 | | | | | 19,600 |
| 退職給付引当金 | | 321,000 | | 25,000 | | | | 346,000 |
| 資本金 | | 100,000 | | | | | | 100,000 |
| 繰越利益剰余金 | | 150,480 | | | | | | 150,480 |
| 完成工事高 | | 9,800,000 | | | | 9,800,000 | | |
| 完成工事原価 | 8,594,000 | | 33,000 | | 8,627,000 | | | |
| 販売費及び一般管理費 | 975,000 | | | | 975,000 | | | |
| 受取利息配当金 | | 7,400 | | | | 7,400 | | |
| 支払利息 | 38,380 | | | | 38,380 | | | |
| | 11,149,280 | 11,149,280 | | | | | | |
| 旅費交通費 | | | 7,300 | | 7,300 | | | |
| 備品減価償却費 | | | 4,500 | | 4,500 | | | |
| 貸倒引当金繰入額 | | | 8,220 | | 8,220 | | | |
| 退職給付引当金繰入額 | | | 7,000 | | 7,000 | | | |
| 未払法人税等 | | | | 10,000 | | | | 10,000 |
| 法人税、住民税及び事業税 | | | 42,000 | | 42,000 | | | |
| | | | 156,420 | 156,420 | 9,709,400 | 9,807,400 | 1,467,500 | 1,369,500 |
| 当期（純利益） | | | | | 98,000 | | | 98,000 |
| | | | | | 9,807,400 | 9,807,400 | 1,467,500 | 1,467,500 |