

(禁無断転載)

3 級

答案用紙

日商簿記検定 模擬試験

**TAC** 簿記検定講座

第1問 (45点)

|    | 仕    |    | 訳    |    |
|----|------|----|------|----|
|    | 借方科目 | 金額 | 貸方科目 | 金額 |
| 1  |      |    |      |    |
| 2  |      |    |      |    |
| 3  |      |    |      |    |
| 4  |      |    |      |    |
| 5  |      |    |      |    |
| 6  |      |    |      |    |
| 7  |      |    |      |    |
| 8  |      |    |      |    |
| 9  |      |    |      |    |
| 10 |      |    |      |    |
| 11 |      |    |      |    |
| 12 |      |    |      |    |
| 13 |      |    |      |    |
| 14 |      |    |      |    |
| 15 |      |    |      |    |

第2問 (20点)

(1)

| 補助簿        | 取引1 | 取引2 |
|------------|-----|-----|
| ア. 現金出納帳   |     |     |
| イ. 当座預金出納帳 |     |     |
| ウ. 仕入帳     |     |     |
| エ. 売上帳     |     |     |
| オ. 支払手形記入帳 |     |     |
| カ. 受取手形記入帳 |     |     |
| キ. 商品有高帳   |     |     |
| ク. 仕入先元帳   |     |     |
| ケ. 得意先元帳   |     |     |
| コ. 固定資産台帳  |     |     |

(2)

|   | 仕    |    | 訳    |    |
|---|------|----|------|----|
|   | 借方科目 | 金額 | 貸方科目 | 金額 |
| ① |      |    |      |    |
| ② |      |    |      |    |
| ③ |      |    |      |    |
| ④ |      |    |      |    |

第3問 (35点)

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        | 515,040    |            |      |    |           |           |           |           |
| 現金過不足     |            | 7,200      |      |    |           |           |           |           |
| 当座預金      | 1,321,160  |            |      |    |           |           | 1,321,160 |           |
| 受取手形      | 536,000    |            |      |    |           |           | 536,000   |           |
| 売掛金       | 676,800    |            |      |    |           |           |           |           |
| 繰越商品      | 316,000    |            |      |    |           |           |           |           |
| 建物        | 2,920,000  |            |      |    |           |           | 2,920,000 |           |
| 備品        | 380,000    |            |      |    |           |           | 380,000   |           |
| 支払手形      |            | 259,700    |      |    |           |           |           | 259,700   |
| 買掛金       |            | 347,000    |      |    |           |           |           | 347,000   |
| 借入金       |            | 300,000    |      |    |           |           |           | 300,000   |
| 仮受金       |            | 12,800     |      |    |           |           |           |           |
| 貸倒引当金     |            | 13,600     |      |    |           |           |           |           |
| 建物減価償却累計額 |            | 770,000    |      |    |           |           |           |           |
| 備品減価償却累計額 |            | 152,000    |      |    |           |           |           |           |
| 資本金       |            | 3,400,000  |      |    |           |           |           | 3,400,000 |
| 繰越利益剰余金   |            | 1,000,000  |      |    |           |           |           | 1,000,000 |
| 売上        |            | 8,794,500  |      |    |           | 8,794,500 |           |           |
| 受取手数料     |            | 56,200     |      |    |           |           |           |           |
| 仕入        | 6,876,000  |            |      |    |           |           |           |           |
| 給料        | 1,250,000  |            |      |    | 1,250,000 |           |           |           |
| 水道光熱費     | 120,000    |            |      |    | 120,000   |           |           |           |
| 通信費       | 157,000    |            |      |    |           |           |           |           |
| 保険料       | 27,000     |            |      |    |           |           |           |           |
| 支払利息      | 18,000     |            |      |    |           |           |           |           |
|           | 15,113,000 | 15,113,000 |      |    |           |           |           |           |
| 雑( )      |            |            |      |    |           |           |           |           |
| 貸倒引当金繰入   |            |            |      |    |           |           |           |           |
| 減価償却費     |            |            |      |    |           |           |           |           |
| ( )       |            |            |      |    |           |           |           |           |
| ( )利息     |            |            |      |    |           |           |           |           |
| ( )保険料    |            |            |      |    |           |           |           |           |
| 当期純( )    |            |            |      |    |           |           |           |           |