解　答　一　覧　表

ミニテスト　第１章　原価と原価計算 (ｐ7)

第１回　原価と原価計算　解答

問１

　ア：製造活動　　イ：原価計算　　ウ：製造原価　　エ：販売費　　オ：一般管理費

問２

　(1)　〇　　(2)　〇　(3)　〇　(4)　×　(5)　×　(6)　×

ミニテスト　第２章　原価計算のあらまし (ｐ17)

第１回　原価計算のあらまし　解答

ア：材料費　　イ：労務費　　ウ：経費　　エ：製造直接費　　オ：製造間接費

カ：賦課　　　キ：配賦　　　ク：個別原価計算　　ケ：総合原価計算　　コ：実際原価計算

サ：標準原価計算　　シ：全部原価計算　　ス：部分原価計算

第２回　原価計算のあらまし　解答

　ア：製造間接費　　イ：製造直接費　　ウ：製造原価　　エ：販売費及び一般管理費

　オ：総原価

ミニテスト　第３章　工業簿記の勘定連絡 (ｐ34)

第１回　工業簿記の勘定連絡　解答

(1)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 材料 |  | *900,000* | (貸) | 買掛金 |  | *900,000* |

買　　掛　　金

|  |  |
| --- | --- |
|  | 材料　　*900,000* |

材　　　料

|  |  |
| --- | --- |
| 買掛金　　*900,000* |  |

(2)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 仕掛品 |  | *750,000* | (貸) | 材料 |  | *855,000* |
|  |  | 製造間接費 |  | *105,000* |  |  |  |  |

仕　掛　品

|  |  |
| --- | --- |
| 材料　　*750,000* |  |

材　　　料

|  |  |
| --- | --- |
|  | 諸口　　*855,000* |

製造間接費

|  |  |
| --- | --- |
| 材料　　*105,000* |  |

(3)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 労務費 |  | *420,000* | (貸) | 当座預金 |  | *420,000* |

当座預金

|  |  |
| --- | --- |
|  | 労務費　　*420,000* |

労　　務　　費

|  |  |
| --- | --- |
| 当座預金　　*420,000* |  |

(4)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 仕掛品 |  | *345,000* | (貸) | 労務費 |  | *420,000* |
|  |  | 製造間接費 |  | *75,000* |  |  |  |  |

仕　掛　品

|  |  |
| --- | --- |
| 労務費　*345,000* |  |

労務費

|  |  |
| --- | --- |
|  | 諸口　　*420,000* |

製造間接費

|  |  |
| --- | --- |
| 労務費　　 *75,000* |  |

(5)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 経費 |  | *225,000* | (貸) | 当座預金 |  | *225,000* |

当座預金

|  |  |
| --- | --- |
|  | 経費　　*225,000* |

経　　　　費

|  |  |
| --- | --- |
| 当座預金　　*225,000* |  |

(6)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 仕掛品 |  | *150,000* | (貸) | 経費 |  | *225,000* |
|  |  | 製造間接費 |  | *60,000* |  |  |  |  |
|  |  | 販売費及び一般管理費 |  | *15,000* |  |  |  |  |

仕　掛　品

|  |  |
| --- | --- |
| 経費　　*150,000* |  |

経費

|  |  |
| --- | --- |
|  | 諸口　　*225,000* |

販売費及び一般管理費

|  |  |
| --- | --- |
| 経費　　 *15,000* |  |

製造間接費

|  |  |
| --- | --- |
| 経費　　 *60,000* |  |

第２回　工業簿記の勘定連絡　解答

(1)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 仕掛品 |  | *240,000* | (貸) | 製造間接費 |  | *240,000* |

製造間接費

|  |  |
| --- | --- |
|  | 仕掛品　　*240,000* |

仕　掛　品

|  |  |
| --- | --- |
| 製造間接費　　*240,000* |  |

(2)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 製品 |  | *825,000* | (貸) | 仕掛品 |  | *825,000* |

製　　　品

|  |  |
| --- | --- |
| 仕掛品　　*825,000* |  |

仕　掛　品

|  |  |
| --- | --- |
|  | 製品　　*825,000* |

(3)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 売上原価 |  | *750,000* | (貸) | 製品 |  | *750,000* |

売上原価

|  |  |
| --- | --- |
| 製品　　*750,000* |  |

製品

|  |  |
| --- | --- |
|  | 売上原価　　*750,000* |

(4)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 損益 |  | *750,000* | (貸) | 売上原価 |  | *750,000* |

損益

|  |  |
| --- | --- |
| 売上原価　　*750,000* |  |

売上原価

|  |  |
| --- | --- |
|  | 損益　　*750,000* |

(5)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 売掛金 |  | *1,200,000* | (貸) | 売上 |  | *1,200,000* |

売　　　　上

|  |  |
| --- | --- |
|  | 売掛金　*1,200,000* |

売掛金

|  |  |
| --- | --- |
| 売上　*1,200,000* |  |

(6)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 売上 |  | *1,200,000* | (貸) | 損益 |  | *1,200,000* |

損益

|  |  |
| --- | --- |
|  | 売上　*1,200,000* |

売　　　　上

|  |  |
| --- | --- |
| 損益　*1,200,000* |  |

(7)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 販売費及び一般管理費 |  | *105,000* | (貸) | 広告料 |  | *105,000* |

広　　告　　料

|  |  |
| --- | --- |
|  | 販売費及び一般管理費　*105,000* |

販売費及び一般管理費

|  |  |
| --- | --- |
| 広告料　　*105,000* |  |

(8)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 損益 |  | *120,000* | (貸) | 販売費及び一般管理費 |  | *120,000* |

損　　　　益

|  |  |
| --- | --- |
| 販売費及び一般管理費　*120,000* |  |

販売費及び一般管理費

|  |  |
| --- | --- |
|  | 損益　　*120,000* |

ミニテスト　第４章　材料費 (ｐ55)

第１回　材料費　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (借) | 素材 |  | *1,500,000* | (貸) | 買掛金 |  | *1,500,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 買入部品 |  | *900,000* | (貸) | 当座預金 |  | *900,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 工場消耗品 |  | *60,000* | (貸) | 現金 |  | *60,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4) | (借) | 棚卸減耗損 |  | *300,000* | (貸) | 素材 |  | *300,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (5) | (借) | 仕掛品 |  | *800,000* | (貸) | 素材 |  | *800,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (6) | (借) | 仕掛品 |  | *400,000* | (貸) | 買入部品 |  | *400,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (7) | (借) | 製造間接費 |  | *160,000* | (貸) | 工場消耗品 |  | *40,000* |
|  |  |  |  |  |  | 消耗工具器具備品 |  | *120,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (8) | (借) | 仕掛品 |  | *450,000* | (貸) | 消費材料 |  | *600,000* |
|  |  | 製造間接費 |  | *150,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (9) | (借) | 消費材料 |  | *650,000* | (貸) | 素材 |  | *650,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (10) | (借) | 材料消費価格差異 |  | *50,000* | (貸) | 消費材料 |  | *50,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (11) | (借) | 売上原価 |  | *50,000* | (貸) | 材料消費価格差異 |  | *50,000* |

第２回　材料費　解答

①　先入先出法

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | | 材料元帳 | | | | |  | |  | |  | |  |
| （先入先出法） | | |  | | 素　材　Ｂ | | | | |  | | 単位：kg | | | | |
| 令　和  〇　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 | |
| 6 | １ | 前月繰越 | 300 | *1,000* | | *300,000* |  |  |  | | 300 | | *1,000* | | *300,000* | |
|  | 7 | 受入 | 300 | *1,400* | | *420,000* |  |  |  | | 300 | | *1,000* | | *300,000* | |
|  |  |  |  |  | |  |  |  |  | | 300 | | *1,400* | | *420,000* | |
|  | 16 | 払出 |  |  | |  | 300 | *1,000* | *300,000* | |  | |  | |  | |
|  |  |  |  |  | |  | 200 | *1,400* | *280,000* | | 100 | | *1,400* | | *140,000* | |
|  | 22 | 受入 | 400 | *1,600* | | *640,000* |  |  |  | | 100 | | *1,400* | | *140,000* | |
|  |  |  |  |  | |  |  |  |  | | 400 | | *1,600* | | *640,000* | |
|  | 29 | 払出 |  |  | |  | *100* | *1,400* | *140,000* | |  | |  | |  | |
|  |  |  |  |  | |  | *200* | *1,600* | *320,000* | | 200 | | *1,600* | | *320,000* | |
|  | 30 | 次月繰越 |  |  | |  | *200* | *1,600* | *320,000* | |  | |  | |  | |
|  |  |  | 1,000 |  | | *1,360,000* | 1,000 |  | *1,360,000* | |  | |  | |  | |
| 7 | １ | 前月繰越 | 200 | *1,600* | | *320,000* |  |  |  | | 200 | | *1,600* | | *320,000* | |

②　移動平均法

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | | 材料元帳 | | | | |  | |  | |  | |  |
| （移動平均法） | | |  | | 素　材　Ｂ | | | | |  | | 単位：kg | | | | |
| 令和 | | 摘　要 | 受　　入 | | | | 払　　出 | | | | 残　　高 | | | | | | |
| 〇年 | | 数量 | 単価 | | 金額 | 数量 | 単価 | 金額 | | 数量 | | 単価 | | 金額 | | |
| 6 | １ | 前月繰越 | 300 | *1,000* | | *300,000* |  |  |  | | 300 | | *1,000* | | *300,000* | | |
|  | 7 | 受入 | 300 | *1,400* | | *420,000* |  |  |  | | 600 | | *1,200* | | *720,000* | | |
|  | 16 | 払出 |  |  | |  | 500 | *1,200* | *600,000* | | 100 | | *1,200* | | *120,000* | | |
|  | 22 | 受入 | 400 | *1,600* | | *640,000* |  |  |  | | 500 | | *1,520* | | *760,000* | | |
|  | 29 | 払出 |  |  | |  | 300 | *1,520* | *456,000* | | 200 | | *1,520* | | *304,000* | | |
|  | 30 | 次月繰越 |  |  | |  | 200 | *1,520* | *304,000* | |  | |  | |  | | |
|  |  |  | 1,000 |  | | *1,360,000* | 1,000 |  | *1,360,000* | |  | |  | |  | | |
| 7 | １ | 前月繰越 | 200 | *1,520* | | *304,000* |  |  |  | | 200 | | *1,520* | | *304,000* | | |

③　総平均法

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | | 材料元帳 | | | | |  | |  | |  | |  |
| （総平均法） | | |  | | 素　材　Ｂ | | | | |  | | 単位：kg | | | | |
| 令和 | | 摘　要 | 受　　入 | | | | 払　　出 | | | | 残　　高 | | | | | | |
| ○年 | | 数量 | 単価 | | 金額 | 数量 | 単価 | 金額 | | 数量 | | 単価 | | 金額 | | |
| 6 | １ | 前月繰越 | 300 | *1,000* | | *300,000* |  |  |  | | 300 | | *1,000* | | *300,000* | | |
|  | 7 | 受入 | 300 | *1,400* | | *420,000* |  |  |  | | 600 | |  | |  | | |
|  | 16 | 払出 |  |  | |  | 500 | *1,360* | *680,000* | | 100 | |  | |  | | |
|  | 22 | 受入 | 400 | *1,600* | | *640,000* |  |  |  | | 500 | |  | |  | | |
|  | 29 | 払出 |  |  | |  | 300 | *1,360* | *408,000* | | 200 | | *1,360* | | *272,000* | | |
|  | 30 | 次月繰越 |  |  | |  | 200 | *1,360* | *272,000* | |  | |  | |  | | |
|  |  |  | 1,000 |  | | *1,360,000* | 1,000 |  | *1,360,000* | |  | |  | |  | | |
| 7 | １ | 前月繰越 | 200 | *1,360* | | *272,000* |  |  |  | | 200 | | *1,360* | | *272,000* | | |

ミニテスト　第５章　労務費(ｐ75)

第１回　労務費　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (借) | 賃金 |  | *3,1500,000* | (貸) | 所得税預り金 |  | *45,000* |
|  |  | 従業員賞与手当 |  | *150,000* |  | 健康保険料預り金 |  | *120,000* |
|  |  |  |  |  |  | 現金 |  | *3,135,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 仕掛品 |  | *1,920,000* | (貸) | 賃金 |  | *2,400,000* |
|  |  | 製造間接費 |  | *480,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 仕掛品 |  | *1,200,000* | (貸) | 消費賃金 |  | *1,800,000* |
|  |  | 製造間接費 |  | *600,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4) | (借) | 消費賃金 |  | *1,860,000* | (貸) | 賃金 |  | *1,860,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (5) | (借) | 賃率差異 |  | *60,000* | (貸) | 消費賃金 |  | *60,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (6) | (借) | 売上原価 |  | *60,000* | (貸) | 賃率差異 |  | *60,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (7) | (借) | 給料 |  | *400,000* | (貸) | 所得税預り金 |  | *10,000* |
|  |  |  |  |  |  | 健康保険料預り金 |  | *15,000* |
|  |  |  |  |  |  | 現金 |  | *375,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (8) | (借) | 製造間接費 |  | *400,000* | (貸) | 給料 |  | *400,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (9) | (借) | 製造間接費 |  | *600,000* | (貸) | 従業員賞与手当 |  | *600,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (10) | (借) | 製造間接費 |  | *500,000* | (貸) | 健康保険料 |  | *500,000* |

ミニテスト　第６章　経費 (ｐ86)

第１回　経費　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (借) | 外注加工賃 |  | *300,000* | (貸) | 現金 |  | *570,000* |
|  |  | 通信費 |  | *270,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 仕掛品 |  | *270,000* | (貸) | 外注加工賃 |  | *270,000* |
|  |  | 製造間接費 |  | *330,000* |  | 通信費 |  | *330,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 製造間接費 |  | *320,000* | (貸) | 減価償却費 |  | *320,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4) | (借) | 製造間接費 |  | *39,000* | (貸) | 電力料 |  | *18,000* |
|  |  |  |  |  |  | ガス代 |  | *15,000* |
|  |  |  |  |  |  | 水道料 |  | *6,000* |

ミニテスト　第7章　個別原価計算(ｐ120)

第１回　個別原価計算　解答

問１

　①　直接作業時間法

　　製造指図書＃001：*￥1,320,000*

　　製造指図書＃002：*￥1,980,000*

②　機械運転時間法

　　製造指図書＃001：*￥1,800,000*

　　製造指図書＃002：*￥1,500,000*

③　直接材料費法

　　製造指図書＃001：*￥2,200,000*

　　製造指図書＃002：*￥1,100,000*

④　直接労務費法

　　製造指図書＃001：*￥1,800,000*

　　製造指図書＃002：*￥1,500,000*

⑤　直接費法

　　製造指図書＃001：*￥1,760,000*

　　製造指図書＃002：*￥1,540,000*

問２

製造間接費予定配賦表

令和〇年6月分

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 令　和  〇　年 | | 製造指図書番号 | 予定配賦率 | 配賦基準 | 予定配賦額 |
| 6 | 15 | ＃001 | *2,500* | 600時間 | *1,500,000* |
|  | 30 | ＃002 | *2,500* | 500時間 | *1,250,000* |
|  |  |  |  | 1,100時間 | *2,750,000* |

第２回　個別原価計算　解答

問１

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (借) | 仕掛品 |  | *2,600,000* | (貸) | 製造間接費 |  | *2,600,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 製造間接費 |  | *2,640,000* | (貸) | 材料 |  | *960,000* |
|  |  |  |  |  |  | 労務費 |  | *880,000* |
|  |  |  |  |  |  | 経費 |  | *800,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 製造間接費配賦差異 |  | *40,000* | (貸) | 製造間接費 |  | *40,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4) | (借) | 売上原価 |  | *40,000* | (貸) | 製造間接費配賦差異 |  | *40,000* |

問２

製造間接費配賦差異：△*￥60,000*(借方差異・不利差異)

予算差異：△*￥20,000*(借方差異・不利差異)

操業度差異：△*￥40,000*(借方差異・不利差異)

第３回　個別原価計算　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (借) | 仕損費 |  | *240,000* | (貸) | 材料 |  | *150,000* |
|  |  |  |  |  |  | 労務費 |  | *60,000* |
|  |  |  |  |  |  | 経費 |  | *30,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 仕掛品 |  | *240,000* | (貸) | 仕損費 |  | *240,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 仕損品 |  | *20,000* | (貸) | 仕掛品 |  | *240,000* |
|  |  | 仕損費 |  | *220,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 製造間接費 |  | *220,000* | (貸) | 仕損費 |  | *220,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 仕損費 |  | *60,000* | (貸) | 仕掛品 |  | *60,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 製造間接費 |  | *60,000* | (貸) | 仕損費 |  | *60,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4) | (借) | 作業くず |  | *50,000* | (貸) | 仕掛品 |  | *50,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (5) | (借) | 現金 |  | *5,000* | (貸) | 雑益 |  | *5,000* |

ミニテスト　第８章　部門別個別原価計算 (ｐ144)

第１回　部門別個別原価計算　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 部　門　費　配　分　表  令和〇年６月分 | | | | | | |
| 費　 目 | 配賦基準 | | 合　計 | 製造部門 | | 補助部門 | | |
| 第１製造部門 | 第２製造部門 | 動力部門 | 修繕部門 | 工場事務部門 |
| 部門個別費 |  | |  |  |  |  |  |  |
| 間接材料費 | ― | | *468,000* | *165,000* | *240,000* | *30,000* | *27,000* | *6,000* |
| 間接労務費 | ― | | *384,000* | *186,000* | *156,000* | *6,000* | *30,000* | *6,000* |
| 間接経費 | ― | | *213,000* | *99,000* | *78,000* | *12,000* | *21,000* | *3,000* |
| 部門個別費合計 |  | | *1,065,000* | *450,000* | *474,000* | *48,000* | *78,000* | *15,000* |
| 部門共通費 |  | |  |  |  |  |  |  |
| 給料 | 従業員数 | | *315,000* | *135,000* | *90,000* | *27,000* | *18,000* | *45,000* |
| 建物減価償却費 | 占有面積 | | *600,000* | *255,000* | *240,000* | *45,000* | *30,000* | *30,000* |
| 部門共通費合計 |  | | *915,000* | *390,000* | *330,000* | *72,000* | *48,000* | *75,000* |
| 部門費合計 |  | | *1,980,000* | *840,000* | *804,000* | *120,000* | *126,000* | *90,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 第１製造部門費 |  | *840,000* | (貸) | 製造間接費 |  | *1,980,000* |
|  |  | 第２製造部門費 |  | *804,000* |  |  |  |  |
|  |  | 動力部門費 |  | *120,000* |  |  |  |  |
|  |  | 修繕部門費 |  | *126,000* |  |  |  |  |
|  |  | 工場事務部門費 |  | *90,000* |  |  |  |  |

第２回　部門別個別原価計算　解答

問１

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| （直接配賦法） | | 部　門　費　振　替　表  令和〇年６月分 | | | | | | |
| 部門費 | 配賦基準 | | 合　計 | 製造部門 | | 補助部門 | | |
| 第１製造部門 | 第２製造部門 | 動力部門 | 修繕部門 | 工場事務部門 |
| 部門費合計 |  | | *1,980,000* | *840,000* | *804,000* | *120,000* | *126,000* | *90,000* |
| 動力部門費 | kW×運転時間 | | *120,000* | *60,000* | *60,000* |  |  |  |
| 修繕部門費 | 修繕回数 | | *126,000* | *54,000* | *72,000* |  |  |  |
| 工場事務部門費 | 従業員数 | | *90,000* | *54,000* | *36,000* |  |  |  |
| 配賦額合計 |  | | *336,000* | *168,000* | *168,000* |  |  |  |
| 製造部門費合計 |  | | *1,980,000* | *1,008,000* | *972,000* |  |  |  |

問２

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| （相互配賦法） | | 部　門　費　振　替　表  令和〇年６月分 | | | | | | |
| 部門費 | 配賦基準 | | 合　計 | 製造部門 | | 補助部門 | | |
| 第１製造部門 | 第２製造部門 | 動力部門 | 修繕部門 | 工場事務部門 |
| 部門費合計 |  | | *1,980,000* | *840,000* | *804,000* | *120,000* | *126,000* | *90,000* |
| 動力部門費 | kW×運転時間 | | *120,000* | *48,000* | *48,000* | *―* | *15,000* | *9,000* |
| 修繕部門費 | 修繕回数 | | *126,000* | *50,400* | *67,200* | *8,400* | *―* | *―* |
| 工場事務部門費 | 従業員数 | | *90,000* | *45,000* | *30,000* | *9,000* | *6,000* | *―* |
| 第１次配賦額 |  | | *336,000* | *143,400* | *145,200* | *17,400* | *21,000* | *9,000* |
| 動力部門費 | kW×運転時間 | | *17,400* | *8,700* | *8,700* |  |  |  |
| 修繕部門費 | 修繕回数 | | *21,000* | *9,000* | *12,000* |  |  |  |
| 工場事務部門費 | 従業員数 | | *9,000* | *5,400* | *3,600* |  |  |  |
| 第２次配賦額 |  | | *47,400* | *23,100* | *24,300* |  |  |  |
| 製造部門費合計 |  | | *1,980,000* | *1,006,500* | *973,500* |  |  |  |

問３

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 第１製造部門費 |  | *168,000* | (貸) | 動力部門費 |  | *120,000* |
|  |  | 第２製造部門費 |  | *168,000* |  | 修繕部門費 |  | *126,000* |
|  |  |  |  |  |  | 工場事務部門費 |  | *90,000* |

第３回　部門別個別原価計算　解答

問１

製造部門費予定配賦表

令和〇年６月分

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 令　和  〇　年 | | 製造指図書番号 | 第１製造部門 | | | 第２製造部門 | | |
| 予定配賦率 | 配賦基準 | 予定配賦額 | 予定配賦率 | 配賦基準 | 予定配賦額 |
| 6 | 14 | ＃001 | *1,350* | 400時間 | *540,000* | *2,850* | 200時間 | *570,000* |
|  | 30 | ＃002 | *1,350* | 300時間 | *405,000* | *2,850* | 220時間 | *627,000* |
|  |  |  |  | 700時間 | *945,000* |  | 420時間 | *1,197,000* |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 製造指図書＃001 | | 原　価　計　算　表 | | | | | |  | |
| 直接材料費 | 直接労務費 | | 直接経費 | 製造間接費 | | | | 集　　　計 | |
| 部門 | 時間 | 配賦率 | 金　額 | 摘　要 | 金　額 |
| ××× | ××× | | ××× | 1 | 400 | *1,350* | *540,000* | 直接材料費 | ××× |
|  |  | |  | 2 | 200 | *2,850* | *570,000* | 直接労務費 | ××× |
|  |  | |  |  |  |  | *1,110,000* | 直接経費 | ××× |
|  |  | |  |  |  |  |  | 製造間接費 | *1,110,000* |
|  |  | |  |  |  |  |  | 製造原価 | ××× |
|  |  | |  |  |  |  |  | 完成品数量 | ××× |
|  |  | |  |  |  |  |  | 製品単価 | *￥*××× |

問２

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (１) | (借) | 仕掛品 |  | *2,142,000* | (貸) | 第１製造部門費 |  | *945,000* |
|  |  |  |  |  |  | 第２製造部門費 |  | *1,197,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (２) | (借) | 製造部門費配賦差異 |  | *63,000* | (貸) | 第１製造部門費 |  | *63,000* |
|  |  | 第２製造部門費 |  | *225,000* |  | 製造部門費配賦差異 |  | *225,000* |

ミニテスト　第９章　総合原価計算(ｐ178)

第１回　総合原価計算　解答

問１

月末仕掛品原価：*￥536,000*　　完成品原価：*￥1,232,000*　　製品単価：*￥616*

問２

月末仕掛品原価：*￥408,000*　　完成品原価：*￥1,360,000*　　製品単価：*￥680*

第２回　総合原価計算　解答

問１

月末仕掛品原価：*￥280,800*　　完成品原価：*￥780,000*　　製品単価：*￥390*

問２

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 等級別総合原価計算表 | | | | | | |
| 令和〇年６月分 | | | | | | |
| 等級別製品 | 重量 | 等価係数 | 完成品数量 | 積数 | 等級別製造原価 | 完成品単位原価 |
| １級製品 | 400kg | 4 | 600個 | 2,400 | *6,120,000* | *￥　10,200* |
| ２級製品 | 200〃 | 2 | 1,000〃 | 2,000 | *5,100,000* | 〃*5,100* |
| ３級製品 | 100〃 | 1 | 800〃 | 800 | *2,040,000* | 〃*2,550* |
|  |  |  |  | 5,200 | *13,260,000* |  |

問３

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | 組別総合原価計算表 | |  |
|  |  | 令和〇年６月分 | |  |
| 摘要 | | Ａ組製品 | Ｂ組製品 | 合計 |
| 組直接費 | |  |  |  |
| 素材費 | | *1,632,000* | *960,000* | *2,592,000* |
| 労務費 | | *700,000* | *300,000* | *1,000,000* |
| 経費 | | *204,000* | *160,000* | *364,000* |
| 組間接費(加工費) | | *2,000,000* | *800,000* | *2,800,000* |
| 当月製造費用 | | *4,536,000* | *2,220,000* | *6,756,000* |
| 月初仕掛品原価 | |  |  |  |
| 素材費 | | *1,068,000* | *160,000* | *1,228,000* |
| 加工費 | | *216,000* | *156,000* | *372,000* |
| 計 | | *5,820,000* | *2,536,000* | *8,356,000* |
| 月末仕掛品原価 | |  |  |  |
| 素材費 | | *540,000* | *320,000* | *860,000* |
| 加工費 | | *520,000* | *236,000* | *756,000* |
| 完成品原価 | | *4,760,000* | *1,980,000* | *6,740,000* |
| 完成品数量 | | 4,000個 | 4,000個 |  |
| 製 品 単 価 | | *￥1,190* | *￥495* |  |

ミニテスト　第10章　工程別総合原価計算(ｐ196)

第１回　工程別総合原価計算　解答

|  |  |  |  |
| --- | --- | --- | --- |
| 工程別総合原価計算表 | | | |
| 令和〇年６月分 | | | |
| 摘要 | 第１工程 | 第２工程 | 合　　　計 |
| 工程個別費 |  |  |  |
| 素材費 | *1,440,000* | *990,000* | *2,430,000* |
| 前工程費 | ― | *4,590,000* | *4,590,000* |
| 労務費 | *1,200,000* | *780,000* | *1,980,000* |
| 経費 | *990,000* | *1,020,000* | *2,010,000* |
| 部門共通費配賦額 | *390,000* | *312,000* | *702,000* |
| 補助部門費配賦額 | *360,000* | *240,000* | *600,000* |
| 当月製造費用 | *4,380,000* | *7,932,000* | *12,312,000* |
| 月初仕掛品原価 | *570,000* | *888,000* | *1,458,000* |
| 計 | *4,950,000* | *8,820,000* | *13,770,000* |
| 月末仕掛品原価 | *360,000* | *1,620,000* | *1,980,000* |
| 工程完成品原価 | *4,590,000* | *7,200,000* | *11,790,000* |
| 工程完成品数量 | 1,700個 | 1,500個 |  |
| 工程単価 | *￥2,700* | *￥4,800* |  |

第２回　工程別総合原価計算　解答

問１

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1)① | (借) | 第１工程仕掛品 |  | *1,920,000* | (貸) | 素材 |  | *3,240,000* |
|  |  | 第２工程仕掛品 |  | *1,320,000* |  |  |  |  |
|  |  | 部門共通費 |  | *120,000* |  | 工場消耗品 |  | *120,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1)② | (借) | 第１工程仕掛品 |  | *1,600,000* | (貸) | 労務費 |  | *3,520,000* |
|  |  | 第２工程仕掛品 |  | *1,040,000* |  |  |  |  |
|  |  | 補助部門費 |  | *400,000* |  |  |  |  |
|  |  | 部門共通費 |  | *480,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1)③ | (借) | 第１工程仕掛品 |  | *1,320,000* | (貸) | 経費 |  | *3,416,000* |
|  |  | 第２工程仕掛品 |  | *1,360,000* |  |  |  |  |
|  |  | 補助部門費 |  | *296,000* |  |  |  |  |
|  |  | 部門共通費 |  | *440,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 第１工程仕掛品 |  | *520,000* | (貸) | 部門共通費 |  | *1,040,000* |
|  |  | 第２工程仕掛品 |  | *416,000* |  |  |  |  |
|  |  | 補助部門費 |  | *104,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 第１工程仕掛品 |  | *480,000* | (貸) | 補助部門費 |  | *800,000* |
|  |  | 第２工程仕掛品 |  | *320,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4) | (借) | 第２工程仕掛品 |  | *6,120,000* | (貸) | 第１工程仕掛品 |  | *6,120,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (5) | (借) | 製品 |  | *9,600,000* | (貸) | 第２工程仕掛品 |  | *9,600,000* |

問２

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (借) | 第１工程半製品 |  | *3,600,000* | (貸) | 第１工程仕掛品 |  | *3,600,000* |
|  |  | 第２工程仕掛品 |  | *3,200,000* |  | 第１工程半製品 |  | *3,200,000* |
|  |  | 売上原価 |  | *120,000* |  | 第１工程半製品 |  | *120,000* |

ミニテスト　第11章　総合原価計算と減損・仕損じの発生など (ｐ219)

第１回　総合原価計算と減損・仕損じの発生など　解答

問１

月末仕掛品原価：*￥265,000*　　完成品原価：*￥1,190,000*

問２

月末仕掛品原価：*￥268,000*　　完成品原価：*￥1,187,000*

第２回　総合原価計算と減損・仕損じの発生など　解答

問１

月末仕掛品原価：*￥245,000*　　完成品原価：*￥1,210,000*

問２

月末仕掛品原価：*￥241,000*　　完成品原価：*￥1,214,000*

第３回　総合原価計算と減損・仕損じの発生など　解答

問１

月末仕掛品原価：*￥157,200*　　完成品原価：*￥706,800*

問２

月末仕掛品原価：*￥147,000*　　完成品原価：*￥717,000*

第４回　総合原価計算と減損・仕損じの発生など　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (借) | 副産物 |  | *129,000* | (貸) | 仕掛品 |  | *1,500,000* |
|  |  | 製品 |  | *1,371,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 現金 |  | *135,000* | (貸) | 副産物 |  | *129,000* |
|  |  |  |  |  |  | 副産物売却益 |  | *6,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 作業くず |  | *48,000* | (貸) | 第１工程仕掛品 |  | *48,000* |

ミニテスト　第12章　製品の完成と販売 (ｐ231)

第１回　製品の完成と販売　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1) | (借) | 製品 |  | *1,640,000* | (貸) | 仕掛品 |  | *1,640,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2) | (借) | 製品 |  | *1,480,000* | (貸) | 仕掛品 |  | *1,480,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3) | (借) | 売掛金 |  | *900,000* | (貸) | 売上 |  | *900,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4) | (借) | 売上原価 |  | *1,260,000* | (貸) | 製品 |  | *1,260,000* |

ミニテスト　第13章　決算と本社工場間の取引 (ｐ253)

第１回　決算と本社工場間の取引　解答

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 損益計算書（一部）  令和〇１年４月１日から令和〇２年３月31日 | | | | | |
|  |  |  |  |  |  |
| **Ⅱ** |  | **売上原価** |  |  |  |
|  |  | 1．期首製品棚卸高 | *450,000* |  |  |
|  |  | 2．当期製品製造原価 | *2,610,000* |  |  |
|  |  | 合　　　計 | *3,060,000* |  |  |
|  |  | 3．期末製品棚卸高 | *600,000* |  | *2,460,000* |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 製造原価報告書 | | | | | |
| 令和〇１年４月１日から令和〇２年３月31日まで | | | | | |
| **Ⅰ** |  | **材　料　費** |  |  |  |
|  | 1. | 期首材料棚卸高 | *60,000* |  |  |
|  | 2. | 当期材料仕入高 | *780,000* |  |  |
|  |  | 合　　　計 | *840,000* |  |  |
|  | 3. | 期末材料棚卸高 | *90,000* |  |  |
|  |  | 当期材料費 |  |  | *750,000* |
| **Ⅱ** |  | **労　務　費** |  |  |  |
|  | 1. | 賃　　　　　金 | *600,000* |  |  |
|  | 2. | 給　　　　　料 | *300,000* |  |  |
|  |  | 当期労務費 |  |  | *900,000* |
| **Ⅲ** |  | **経　　　費** |  |  |  |
|  | 1. | 水道光熱費 | *150,000* |  |  |
|  | 2. | 減価償却費 | *750,000* |  |  |
|  |  | 当期経費 |  |  | *900,000* |
|  |  | 当期製造費用 |  |  | *2,550,000* |
|  |  | 期首仕掛品棚卸高 |  |  | *150,000* |
|  |  | 合　　　計 |  |  | *2,700,000* |
|  |  | 期末仕掛品棚卸高 |  |  | *90,000* |
|  |  | 当期製品製造原価 |  |  | *2,610,000* |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 貸　借　対　照　表（一部） | | | | | |
| 令和〇２年３月31日 | | | | | |
| **資産の部** | | | | | |
| **Ⅰ　流動資産** | |  |  |  |  |
| … | |  |  |  |  |
| 3.製品 | | *600,000* |  |  |  |
| 4.材料 | | *90.000* |  |  |  |
| 5.仕掛品 | | *90,000* |  |  |  |
| … | | ××× |  |  |  |
|  |  |  |  |  |  |

第２回　決算と本社工場間の取引　解答

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1)本社 | (借) | 工場 |  | *3,200,000* | (貸) | 買掛金 |  | *3,200,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (1)工場 | (借) | 素材 |  | *3,200,000* | (貸) | 本社 |  | *3,200,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (2)工場 | (借) | 仕掛品 |  | *3,360,000* | (貸) | 素材 |  | *4,000,000* |
|  |  | 製造間接費 |  | *640,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3)本社 | (借) | 工場 |  | *1,600,000* | (貸) | 所得税預り金 |  | *320,000* |
|  |  |  |  |  |  | 健康保険料預り金 |  | *160,000* |
|  |  |  |  |  |  | 現金 |  | *1,120,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (3)工場 | (借) | 賃金 |  | *1,600,000* | (貸) | 本社 |  | *1,600,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (4)工場 | (借) | 仕掛品 |  | *1,120,000* | (貸) | 賃金 |  | *1,280,000* |
|  |  | 製造間接費 |  | *160,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (5)工場 | (借) | 製品 |  | *6,400,000* | (貸) | 仕掛品 |  | *6,400,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (6)本社 | (借) | 売掛金 |  | *9,600,000* | (貸) | 売上 |  | *9,600,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (7)本社 | (借) | 売上原価 |  | *4,800,000* | (貸) | 工場 |  | *4,800,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (7)工場 | (借) | 本社 |  | *4,800,000* | (貸) | 製品 |  | *4,800,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (8)本社 | (借) | 工場 |  | *480,000* | (貸) | 建物減価償却累計額 |  | *480,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (8)工場 | (借) | 減価償却費 |  | *480,000* | (貸) | 本社 |  | *480,000* |

ミニテスト　第14章　標準原価計算(その1) (ｐ266)

第１回　標準原価計算(その１)　　解答

　標準原価による当月製造費用：*￥3,720,000*

　完成品原価：*￥3,300,000*

　月末仕掛品原価：*￥720,000*

　月初仕掛品原価：*￥300,000*

ミニテスト　第15章　標準原価計算(その２) (ｐ297)

第１回　標準原価計算(その２)　解答

仕　掛　品

|  |  |
| --- | --- |
| 前月繰越　　*150,000* | 製品　*1,650,000* |
| 材料　　*204,600* | 諸口　　*75,000* |
| 労務費　　*680,400* | 次月繰越　 *360,000* |
| 製造間接費　*1,050,000* |  |

材料

|  |  |
| --- | --- |
| 前月繰越　　××× | 諸口　　*234,600* |
| 諸口　　××× | 次月繰越　　××× |

労務費

|  |  |
| --- | --- |
| 諸口　　××× | 前月繰越　　××× |
| 次月繰越　　××× | 諸口　*1,130,400* |

製品

|  |  |
| --- | --- |
| 仕掛品　*1,650,000* |  |

経費

|  |  |
| --- | --- |
| 諸口　　××× | 製造間接費　　*570,000* |

材料消費価格差異

|  |  |
| --- | --- |
| 仕掛品　　*18,600* |  |

製造間接費

|  |  |
| --- | --- |
| 材料　　 *30,000* | 仕掛品　*1,050,000* |
| 労務費　　*450,000* |  |
| 経費　　*570,000* |  |

材料消費数量差異

|  |  |
| --- | --- |
| 仕掛品　　*6,000* |  |

賃率差異

|  |  |
| --- | --- |
| 仕掛品　　*32,400* |  |

作業時間差異

|  |  |
| --- | --- |
|  | 仕掛品　　*24,000* |

予算差異

|  |  |
| --- | --- |
| 仕掛品　　　*6,000* |  |

能率差異

|  |  |
| --- | --- |
|  | 仕掛品　　*36,000* |

操業度差異

|  |  |
| --- | --- |
| 仕掛品　　*72,000* |  |

第２回　標準原価計算(その２)　解答

材料

|  |  |
| --- | --- |
| 前月繰越　　××× | 諸口　　*210,000* |
| 諸口　　××× | 諸　　口　　 *24,600* |
|  | 次月繰越　　××× |

仕　掛　品

|  |  |
| --- | --- |
| 前月繰越　　*150,000* | 製品　*1,650,000* |
| 材料　　*180,000* | 次月繰越　 *360,000* |
| 労務費　　*672,000* |  |
| 製造間接費　*1,008,000* |  |

労務費

|  |  |
| --- | --- |
| 諸口　　××× | 前月繰越　　××× |
| 次月繰越　　××× | 諸口　*1,122,000* |
|  | 諸　　口　　 *8,400* |

製品

|  |  |
| --- | --- |
| 仕掛品　*1,650,000* |  |

材料消費価格差異

|  |  |
| --- | --- |
| 材料　　*18,600* |  |

経費

|  |  |
| --- | --- |
| 諸口　　××× | 製造間接費　　*570,000* |

材料消費数量差異

|  |  |
| --- | --- |
| 材料　　*6,000* |  |

製造間接費

|  |  |
| --- | --- |
| 材料　　 *30,000* | 仕掛品　*1,008,000* |
| 労務費　　*450,000* | 諸口　　*42,000* |
| 経費　　*570,000* |  |

賃率差異

|  |  |
| --- | --- |
| 労務費　　*32,400* |  |

作業時間差異

|  |  |
| --- | --- |
|  | 労務費　　*24,000* |

予算差異

|  |  |
| --- | --- |
| 製造間接費　　　*6,000* |  |

能率差異

|  |  |
| --- | --- |
|  | 製造間接費　　*36,000* |

操業度差異

|  |  |
| --- | --- |
| 製造間接費　　*72,000* |  |

ミニテスト　第16章　直接原価計算(その１) (ｐ306)

第１回　直接原価計算(その１)　解答

問１

第１期　　　　　　　　　　　　　　　　　　第２期

全部原価計算の損益計算書

Ⅰ　売上高　　　　*60,000*

Ⅱ　売上原価　　　　*22,200*

　　　売上総利益　　　　*37,800*

Ⅲ　販売費及び一般管理費 *8,400*

　　　営業利益　　　　 *29,400*

全部原価計算の損益計算書

Ⅰ　売上高　　　　*30,000*

Ⅱ　売上原価　　　　*14,700*

　　　売上総利益　　　　*15,300*

Ⅲ　販売費及び一般管理費 *6,900*

　　　営業利益　　　　 *8,400*

問２

第１期　　　　　　　　　　　　　　　　　　第２期

直接原価計算の損益計算書

Ⅰ　売上高　　　 　*60,000*

Ⅱ　変動売上原価　　　　 *15,000*

　　　変動製造マージン　 *45,000*

Ⅲ　変動販売費　　　　 *3,000*

　　　貢献利益　　　　　 *42,000*

Ⅳ　固定費

　１　固定製造原価 *7,200*

　２　固定販売費及び一般管理費 *5,400* *12,600*

営業利益　　　 　 *29,400*

直接原価計算の損益計算書

Ⅰ　売上高　　　 　*30,000*

Ⅱ　変動売上原価　　　　 *7,500*

　　　変動製造マージン　 *22,500*

Ⅲ　変動販売費　　　　 *1,500*

　　　貢献利益　　　　　 *21,000*

Ⅳ　固定費

　１　固定製造原価 *7,200*

　２　固定販売費及び一般管理費 *5,400* *12,600*

営業利益　　　 　 *8,400*

ミニテスト　第17章　直接原価計算(その２) (ｐ319)

第１回　直接原価計算(その２)　解答

問１

損益分岐点売上高：*￥180,000*　　販売量：150個

問２

目標営業利益を達成する売上高：*￥780,000*　　販売量：650個

総合問題１【解答】(ｐ320)

(1)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月4日 | (借) | 素材 |  | *1,350,000* | (貸) | 買掛金 |  | *1,519,000* |
|  |  | 工場消耗品 |  | *169,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月12日 | (借) | 仕掛品 |  | *1,590,000* | (貸) | 素材 |  | *1,590,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月25日 | (借) | 賃金 |  | *4,160,000* | (貸) | 所得税預り金 |  | *324,000* |
|  |  |  |  |  |  | 健康保険料預り金 |  | *163,000* |
|  |  |  |  |  |  | 当座預金 |  | *3,673,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月31日① | (借) | 製造間接費 |  | *156,000* | (貸) | 工場消耗品 |  | *156,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月31日② | (借) | 仕掛品 |  | *3,996,000* | (貸) | 消費賃金 |  | *4,176,000* |
|  |  | 製造間接費 |  | *180,000* |  |  |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月31日③ | (借) | 製造間接費 |  | *163,000* | (貸) | 健康保険料 |  | *163,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月31日④ | (借) | 製造間接費 |  | *768,000* | (貸) | 電力料 |  | *284,000* |
|  |  |  |  |  |  | 保険料 |  | *64,000* |
|  |  |  |  |  |  | 減価償却費 |  | *420,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月31日⑤ | (借) | 仕掛品 |  | *1,266,000* | (貸) | 第１製造部門費 |  | *801,000* |
|  |  |  |  |  |  | 第２製造部門費 |  | *465,000* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| １月31日⑥ | (借) | 第１製造部門費 |  | *622,000* | (貸) | 製造間接費 |  | *1,267,000* |
|  |  | 第２製造部門費 |  | *396,000* |  |  |  |  |
|  |  | 動力部門費 |  | *165,000* |  |  |  |  |
|  |  | 修繕部門費 |  | *84,000* |  |  |  |  |

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| １月31日⑦ | (借) | 第１製造部門費 |  | *176,000* | (貸) | 動力部門費 |  | *165,000* |
|  |  | 第２製造部門費 |  | *73,000* |  | 修繕部門費 |  | *84,000* |

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| １月31日⑧ | (借) | 製品 |  | *4,720,000* | (貸) | 仕掛品 |  | *4,720,000* |

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| １月31日⑨ | (借) | 消費賃金 |  | *4,197,000* | (貸) | 賃金 |  | *4,197,000* |

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| １月31日⑩ | (借) | 賃率差異 |  | *21,000* | (貸) | 消費賃金 |  | *21,000* |

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| １月31日⑪ | (借) | 第１製造部門費 |  | *3,000* | (貸) | 製造部門費配賦差異 |  | *3,000* |

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| １月31日⑫ | (借) | 製造部門費配賦差異 |  | *4,000* | (貸) | 第２製造部門費 |  | *4,000* |

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| 消　費　賃　金 | | | | | | |
| 1/31 | 賃金 | | 4,197,000 | 1/31 | 諸口 | 4,176,000 |
|  |  |  |  | 〃 | 賃率差異 | 21,000 |
|  |  |  | 4,197,000 |  |  | 4,197,000 |

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| --- | --- | --- | --- | --- | --- | --- |
| 第１製造部門費 | | | | | | |
| 1/31 | 製造間接費 | 622,000 | 1/31 | 仕掛品 | | 801,000 |
| 〃 | 諸口 | 176,000 |  |  |  |  |
| 〃 | 製造部門費配賦差異 | 3,000 |  |  |
|  |  | 801,000 |  |  | | 801,000 |

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| 製造部門費配賦差異 | | | | | |
| 1/31 | 第2製造部門費 | 4,000 | 1/1 | 前月繰越 | *8,000* |
| 〃 | 次月繰越 | 7,000 | 31 | 第1製造部門費 | 3,000 |
|  |  | 11,000 |  |  | 11,000 |

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|  | | | 部門費振替表 | | | |  | |
| 直接配賦法 | | | 〇年1月分 | | | |  | |
| 部門費 | 配賦基準 | 金額 | | 製造部門 | | 補助部門 | | |
| 第１部門 | 第２部門 | 動力部門 | | 修繕部門 |
| 部門費合計 |  | 1,267,000 | | 622,000 | 396,000 | 165,000 | | 84,000 |
| 動力部門費 | kW数×運転時間数 | 165,000 | | 120,000 | 45,000 |  | |  |
| 修繕部門費 | 修繕回数 | 84,000 | | 56,000 | 28,000 |  | |  |
| 配賦額合計 |  | 249,000 | | 176,000 | 73,000 |  | |  |
| 製造部門費合計 |  | 1,267,000 | | 798,000 | 469,000 |  | |  |

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|  | |  | 原価計算表 | | | |  | | |
| 製造指図書＃1 | |  |  | | |
| 直接材料費 | 直接労務費 | | 製造間接費 | | | | | 集計 | |
| 部門 | 時間 | 配賦率 | 金額 | | 摘要 | 金額 |
| 1,378,000 | 216,000 | | 第１ | 180 | 450 | 81,000 | | 直接材料費 | 1,378,000 |
|  | 2,340,000 | | 第１ | 800 | 450 | 360,000 | | 直接労務費 | *2,556,000* |
|  | 2,556,000 | | 第２ | 1,150 | 300 | 345,000 | | 製造間接費 | *786,000* |
|  |  | |  |  |  | 786,000 | | 製造原価 | *4,720,000* |
|  |  | |  | |  |  | | 完成品数量 | 40個 |
|  |  | |  | |  |  | | 製品単価 | *￥*118,000 |

(5)　月末仕掛品原価：*￥3,807,000*

総合問題２【解答】(ｐ322)

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| １月11日 | (借) | 素材 |  | *7,800,000* | (貸) | 買掛金 |  | *8,160,000* |
|  |  | 工場消耗品 |  | *360,000* |  |  |  |  |

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| １月15日 | (借) | 仕掛品 |  | *7,776,000* | (貸) | 素材 |  | *7,776,000* |

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| １月28日 | (借) | 賃金 |  | *9,920,000* | (貸) | 所得税預り金 |  | *1,088,000* |
|  |  |  |  |  |  | 健康保険料預り金 |  | *584,000* |
|  |  |  |  |  |  | 当座預金 |  | *8,248,000* |

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| １月29日 | (借) | 製品 |  | *22,700,000* | (貸) | 仕掛品 |  | *22,700,000* |

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| １月31日① | (借) | 製造間接費 |  | *356,000* | (貸) | 工場消耗品 |  | *356,000* |

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| １月31日② | (借) | 仕掛品 |  | *11,264,000* | (貸) | 消費賃金 |  | *12,800,000* |
|  |  | 製造間接費 |  | *1,536,000* |  |  |  |  |

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| １月31日③ | (借) | 仕掛品 |  | *3,956,000* | (貸) | 第１製造部門費 |  | *2,444,000* |
|  |  |  |  |  |  | 第２製造部門費 |  | *1,512,000* |

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| １月31日④ | (借) | 製造間接費 |  | *584,000* | (貸) | 健康保険料 |  | *584,000* |

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| １月31日⑤ | (借) | 製造間接費 |  | *1,460,000* | (貸) | 電力料 |  | *608,000* |
|  |  |  |  |  |  | 保険料 |  | *172,000* |
|  |  |  |  |  |  | 減価償却費 |  | *680,000* |

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| １月31日⑥ | (借) | 第１製造部門費 |  | *1,892,000* | (貸) | 製造間接費 |  | *3,936,000* |
|  |  | 第２製造部門費 |  | *1,156,000* |  |  |  |  |
|  |  | 動力部門費 |  | *648,000* |  |  |  |  |
|  |  | 修繕部門費 |  | *240,000* |  |  |  |  |

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| １月31日⑦ | (借) | 第１製造部門費 |  | *520,000* | (貸) | 動力部門費 |  | *648,000* |
|  |  | 第２製造部門費 |  | *368,000* |  | 修繕部門費 |  | *240,000* |

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| １月31日⑧ | (借) | 消費賃金 |  | *12,900,000* | (貸) | 賃金 |  | *12,900,000* |

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| １月31日⑨ | (借) | 賃率差異 |  | *100,000* | (貸) | 消費賃金 |  | *100,000* |

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| １月31日⑩ | (借) | 第１製造部門費 |  | *32,000* | (貸) | 製造部門費配賦差異 |  | *32,000* |

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| １月31日⑪ | (借) | 製造部門費配賦差異 |  | *12,000* | (貸) | 第２製造部門費 |  | *12,000* |

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| 消費賃金 | | | | | | |
| 1/31 | 賃金 | | 12,900,000 | 1/31 | 諸口 | 12,800,000 |
|  |  |  |  | 〃 | 賃率差異 | 100,000 |
|  |  | | 12,900,000 |  |  | 12,900,000 |

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| 製造間接費 | | | | | | |
| 1/31 | 工場消耗品 | 356,000 | 1/31 | 諸口 | | 3,936,000 |
| 〃 | 消費賃金 | 1,536,000 |  |  |  |  |
| 〃 | 健康保険料 | 584,000 |  |  |  |
| 〃 | 諸口 | 1,460,000 |  |  |  |
|  |  | 3,936,000 |  |  | | 3,936,000 |

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| 第1製造部門費 | | | | | | |
| 1/31 | 製造間接費 | 1,892,000 | 1/31 | 仕掛品 | | 2,444,000 |
| 〃 | 諸口 | 520,000 |  |  |  |  |
| 〃 | 製造部門費配賦差異 | 32,000 |  |  |  |
|  |  | 2,444,000 |  |  |  | 2,444,000 |

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|  | | | 部　門　費　振　替　表 | | |  | | |
| 相互配賦法 | | | 〇年１月分 | | |  | | |
| 部門費 | 配賦基準 | 金額 | | 製造部門 | | | 補助部門 | |
| 第１部門 | 第２部門 | | 動力部門 | 修繕部門 |
| 部門費合計 |  | 3,936,000 | | 1,892,000 | 1,156,000 | | 648,000 | 240,000 |
| 動力部門費 | kW数×運転時間数 | *648,000* | | *324,000* | *216,000* | | ― | *108,000* |
| 修繕部門費 | 修繕回数 | *240,000* | | *100,000* | *80,000* | | *60,000* | ― |
| 第*１*次配賦額 |  | *888,000* | | *424,000* | *296,000* | | *60,000* | *108,000* |
| 動力部門費 | kW数×運転時間数 | *60,000* | | *36,000* | *24,000* | |  |  |
| 修繕部門費 | 修繕回数 | *108,000* | | *60,000* | *48,000* | |  |  |
| 第*２*次配賦額 |  | *168,000* | | *96,000* | *72,000* | |  |  |
| 製造部門費合計 |  | *3,936,000* | | *2,412,000* | *1,524,000* | |  |  |

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| 製造指図書＃1 | |  | 原価計算表 | | | |  | | |
| 直接材料費 | 直接労務費 | | 製造間接費 | | | | | 集計 | |
| 部門 | 時間 | 配賦率 | 金　額 | | 摘要 | 金額 |
| 10,240,000 | 3,072,000 | | 第*１* | *600* | 1,880 | 1,128,000 | | 直接材料費 | 10,240,000 |
|  | 6,144,000 | | 第１ | 500 | 1,880 | 940,000 | | 直接労務費 | 9,216,000 |
|  | 9,216,000 | | 第２ | 700 | 1,680 | 1,176,000 | | 製造間接費 | 3,244,000 |
|  |  | |  |  |  | 3,244,000 | | 製造原価 | 22,700,000 |
|  |  | |  | |  |  | | 完成品数量 | 50個 |
|  |  | |  | |  |  | | 製品単価 | *￥*　　　454,000 |

総合問題３【解答】(ｐ324)

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| 5月5日 | (借) | 仕掛品 |  | *4,320,000* | (貸) | 素材 |  | *4,320,000* |

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| 5月7日 | (借) | 素材 |  | *8,928,000* | (貸) | 買掛金 |  | *9,978,000* |
|  |  | 工場消耗品 |  | *1,050,000* |  |  |  |  |

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| 5月11日 | (借) | 健康保険料 |  | *297,000* | (貸) | 現金 |  | *594,000* |
|  |  | 健康保険料預り金 |  | *297,000* |  |  |  |  |

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| 5月13日 | (借) | 仕掛品 |  | *7,392,000* | (貸) | 素材 |  | *7,392,000* |

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| 5月19日 | (借) | 電力料 |  | *795,000* | (貸) | 当座預金 |  | *2,874,000* |
|  |  | 保険料 |  | *1,710,000* |  |  |  |  |
|  |  | 修繕料 |  | *369,000* |  |  |  |  |

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| 5月25日 | (借) | 賃金 |  | *7,425,000* | (貸) | 所得税預り金 |  | *603,000* |
|  |  |  |  |  |  | 健康保険料預り金 |  | *297,000* |
|  |  |  |  |  |  | 当座預金 |  | *6,525,000* |

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| 5月31日① | (借) | 仕掛品 |  | *1,044,000* | (貸) | 工場消耗品 |  | *1,044,000* |

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| 5月31日② | (借) | 仕掛品 |  | *7,533,000* | (貸) | 消費賃金 |  | *7,533,000* |

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| 5月31日③ | (借) | 仕掛品 |  | *297,000* | (貸) | 健康保険料 |  | *297,000* |

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| 5月31日④ | (借) | 仕掛品 |  | *2,349,000* | (貸) | 電力料 |  | *783,000* |
|  |  |  |  |  |  | 保険料 |  | *285,000* |
|  |  |  |  |  |  | 減価償却費 |  | *936,000* |
|  |  |  |  |  |  | 修繕料 |  | *345,000* |

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| 5月31日⑤ | (借) | 製品 |  | *24,516,000* | (貸) | 仕掛品 |  | *24,516,000* |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 5月31日⑥ | (借) | 消費賃金 |  | *7,440,000* | (貸) | 賃金 |  | *7,440,000* |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 5月31日⑦ | (借) | 消費賃金 |  | *93,000* | (貸) | 賃率差異 |  | *93,000* |

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| 消　費　賃　金 | | | | | | |
| 5/31 | 賃金 | *7,440,000* | 5/31 | 仕掛品 | | *7,533,000* |
| 〃 | 賃率差異 | *93,000* |  |  |  |  |
|  |  | *7,533,000* |  |  | | *7,533,000* |

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| 仕　掛　品 | | | | | | |
| 5/ 1 | 前月繰越 | *3,690,000* | 5/31 | 製品 | | *24,516,000* |
| 5 | 素材 | *4,320,000* | 〃 | 次月繰越 | | *2,109,000* |
| 13 | 素材 | *7,392,000* |  |  |  |  |
| 31 | 工場消耗品 | *1,044,000* |  |  |  |
| 〃 | 消費賃金 | *7,533,000* |  |  |  |
| 〃 | 健康保険料 | *297,000* |  |  |  |
| 〃 | 諸口 | *2,349,000* |  |  |  |
|  |  | *26,625,000* |  |  | | *26,625,000* |

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| 単 純 総 合 原 価 計 算 表 | | | |
| 〇年５月分 | | | |
| 摘　　　要 | 素　材　費 | 加　工　費 | 合　　　計 |
| 材料費 | *11,712,000* | *1,044,000* | *12,756,000* |
| 労務費 | ― | *7,830,000* | *7,830,000* |
| 経費 | ― | *2,349,000* | *2,349,000* |
| 計 | *11,712,000* | *11,223,000* | *22,935,000* |
| 月初仕掛品原価 | *2,712,000* | *978,000* | *3,690,000* |
| 計 | *14,424,000* | *12,201,000* | *26,625,000* |
| 月末仕掛品原価 | *1,464,000* | *645,000* | *2,109,000* |
| 完成品原価 | *12,960,000* | *11,556,000* | *24,516,000* |
| 完成品数量 | 10,800個 | 10,800個 | 10,800個 |
| 製品単価 | *￥　　 　1,200* | *￥　　　1,070* | ￥　　 *2,270* |