　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　年　　　組　　　氏名

後期　中間考査　解答用紙

問題１　(1)

|  |  |
| --- | --- |
| 副産物とは |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 主製品 |  | 副産物 |  |

(2)

|  |  |
| --- | --- |
| 作業くずとは |  |

問題２

|  |  |
| --- | --- |
| (1)月末仕掛品原価￥ | (2)完成品原価￥ |

問題３

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 取引番号 | 本　社　の　仕　訳 | | | | | | 工　場　の　仕　訳 | | | | | |
| 借方 | | | 貸方 | | | 借方 | | | 貸方 | | |
| ① |  |  | |  |  | |  |  | |  |  | |
| ② |  |  | |  |  | |  |  | |  |  | |
| ③ |  |  | |  |  | |  |  | |  |  | |
|  |  | |  |  | |  |  | |  |  | |
| ④ |  | | |  | | |  | |  |  | |  |
| ⑤ |  | | |  | | |  | |  |  | |  |
| ⑥ |  | |  |  | |  |  | |  |  | |  |
| ⑦ |  | |  |  | |  |  | |  |  | |  |

問題４

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 借方 | | 貸方 | |
| (1) |  |  |  |  |
| (2) |  |  |  |  |
| (3) |  |  |  |  |
| (4) |  |  |  |  |
| (5) |  |  |  |  |
| (6) |  |  |  |  |
| (7) |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 第2工程仕掛品 | | | | |
| 前月繰越 | 480,000 | (　　　　　　　) | | ( 　　　　) |
| 素材 | ( 　　　　) | 次月繰越 | | ( 　　　　) |
| 労務費 | ( 　　　　) |  |  |  |
| 経費 | ( 　　　　) |  |  |  |
| 部門共通費 | ( 　　　　) |  |  |  |
| 補助部門費 | ( 　　　　) |  |  |  |
| (　　　　　　　) | ( 　　　　) |  |  |  |
|  | ( 　　　　) |  |  | ( 　　　　) |

問題５

製造原価報告書

宮城製作所　　　　　　　　　令和○年４月１日から令和○年３月31日まで

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ⅰ　材料費 |  | | |  | |  |  |  |
|  | 1．期首材料棚卸高 | | |  | | ( ) |  |  |
|  | 2．() | | |  | | ( ) |  |  |
|  | 合計 | | |  | | ( ) |  |  |
|  | 3．() | | |  | | ( ) |  |  |
|  |  | 当期材料費 | | | |  | ( ) |  |
| Ⅱ 労務費 |  | | |  | |  |  |  |
|  | 1　賃　　　　　金 | | |  | | ( ) |  |  |
|  | 2．給　　　　　料 | | |  | | (　　　　　　　 ) |  |  |
|  |  | 当期労務費 | | | |  | ( ) |  |
| Ⅲ 経費 |  | | | |  |  |  |  |
|  | 1．特許権使用料 | | | |  | ( ) |  |  |
|  | 2．水道光熱費 | | | |  | ( ) |  |  |
|  | 3．減価償却費 | | | |  | ( ) |  |  |
|  | 4．保険料 | | | |  | ( ) |  |  |
|  | 5．雑費 | | | |  | ( ) |  |  |
|  |  | | 当期経費 | | |  | ( ) |  |
|  |  | | 当期製造費用 | | |  |  | ( ) |
|  |  | | () | | |  |  | ( ) |
|  |  | | 合計 | | |  |  | ( ) |
|  |  | | () | | |  |  | ( ) |
|  |  | | () | | |  |  | ( ) |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 製　　　　品 | | | | |
| 前期繰越 | 1,500,000 | ( ) | | ( ) |
| () | ( ) | 次期繰越 | | ( ) |
|  | ( ) |  |  | ( ) |