　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　年　　　組　　　氏名

学年末考査　解答用紙

問題１

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ① |  | ② |  | ③ |  | ④ |  | ⑤ |  |

問題２

|  |  |  |  |
| --- | --- | --- | --- |
| 変動費 | ￥ | 固定費 | ￥ |

問題３

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ① | ￥ | ② | 個 | ③ | ￥ | ④ | 個 |

問題４

(1)直接原価計算による場合　　　　　　　　　　　　　　　　(2)全部原価計算による場合

|  |  |  |
| --- | --- | --- |
| 売上高 |  | ( ) |
| 変動売上原価 |  | ( ) |
| 変動製造マージン |  | ( ) |
| 変動販売費 |  | ( ) |
| 貢献利益 |  | ( ) |
| 固定費 |  | ( ) |
| 営業利益 |  | ( ) |

|  |  |  |
| --- | --- | --- |
| 売上高 |  | ( 　 　 ) |
| 売上原価 |  | ( 　 　) |
| 売上総利益 |  | ( 　 　　) |
| 販売費及び  一般管理費 |  | ( 　 ) |
| 営業利益 |  | ( 　 　 ) |

問題５　(1)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 仕掛品－直接材料費 | | | | | | | |
| 前月繰越 | (　 ) | | 製品 | | (　 ) | |
| 材料 | (　 ) | | 材料消費価格差異 | | (　 ) | |
| 材料消費価格差異 | (　 ) | | 材料消費数量差異 | | (　　 ) | |
| 材料消費数量差異 | (　 ) | | 次月繰越 | | (　　 ) | |
| 仕掛品－直接労務費 | | | | | | | |
| 前月繰越 | | ( ) | | 製品 | | ( ) | |
| 労務費 | | (　 ) | | 賃率差異 | | (　　 ) | |
| 賃率差異 | | (　 ) | | 作業時間差異 | | (　　　 ) | |
| 作業時間差異 | | (　 ) | | 次月繰越 | | (　　 ) | |
| 仕掛品－製造間接費 | | | | | | | |
| 前月繰越 | | (　　 ) | | 製品 | | (　　 ) | |
| 製造間接費 | | (　　 ) | | 予算差異 | | (　 ) | |
| 予算差異 | | (　 ) | | 能率差異 | | (　　　 ) | |
| 能率差異 | | (　 ) | | 操業度差異 | | (　　　 ) | |
| 操業度差異 | | (　 ) | | 次月繰越 | | (　　 ) | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 材料消費価格差異 | | | | |  | 材料消費数量差異 | | | | | | | | |
| (　　　　) | | (　 ) | | (　　　　)(　　　　　) | | |  | (　 ) | | | (　 ) | (　　　　)(　　　　　) | | | |
| 賃率差異 | | | | |  | 作業時間差異 | | | | | | | | |
| (　　　　) | | (　 ) | | (　　　　)(　　　　　) | | |  | (　 ) | | | (　 ) | (　　　　)(　　　　　) | | | |
| 予算差異 | | | | |  | 能率差異 | | | | | | | | |
| (　　　　) | | (　 ) | | (　　　　)(　　　　　) | | |  | (　 ) | | | (　 ) | (　　　　)(　　　　　) | | | |
| 操業度差異 | | | | |  |  | | |  | | | |  | |
| (　　　　) | | (　 ) | | (　　　　)(　　　　　) | | |  |  | |  | | | |  | | | |
|  |  | |  | |  |  | | |  | | | |  | | | |

損益計算書

令和○年２月１日から令和○年２月28日まで

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ⅰ 売上高 | | |  | | |  |  | | *20,000,000* | | | |
| Ⅱ 売上原価 | | |  | | |  |  | |  | |  | | |
|  | 1．月初製品棚卸高 | | |  | (　 ) | | |  | |  | |
|  | 2．当月製品製造原価 | | |  | (　 ) | | |  | |  | |
|  |  | 合計 | | | (　 ) | | |  | |  | |
|  | 3．月末製品棚卸高 | | |  | (　 ) | | |  | |  | |
|  | 標準売上原価 | | |  | (　 ) | | |  | |  | |
|  | 4．原価差異 | | |  | (　 ) | | |  | | (　 ) | | |
|  | 売上総利益 | | |  |  | | | | (　 ) | | | |

(2)

|  |  |
| --- | --- |
| ①仕掛品勘定の材料費　￥ | ②仕掛品勘定の労務費　￥ |