　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　年　　　組　　　氏名

学年末考査　解答

問題１

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ① | 標準原価 | ② | 〇 | ③ | 利益計画 | ④ | ＣＶＰ | ⑤ | 固変分解 |

問題２

|  |  |  |  |
| --- | --- | --- | --- |
| 変動費 | ￥1,000 | 固定費 | ￥250,000 |

問題３

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ① | ￥4,000,000 | ② | 500個 | ③ | ￥6,000,000 | ④ | 700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 |  | ( 　1,080,000) |
| 変動売上原価 |  | ( 270,000 ) |
| 変動製造マージン |  | ( 810,000 ) |
| 変動販売費 |  | ( 54,000 ) |
| 貢献利益 |  | ( 756,000 ) |
| 固定費 |  | ( 404,000 ) |
| 営業利益 |  | ( 352,000 ) |

|  |  |  |
| --- | --- | --- |
| 売上高 |  | ( 　1,080,000 ) |
| 売上原価 |  | ( 　　　576,000 ) |
| 売上総利益 |  | ( 　　　504,000 ) |
| 販売費及び  一般管理費 |  | ( 　　　118,000 ) |
| 営業利益 |  | ( 　　　386,000 ) |

問題５　(1)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 仕掛品－直接材料費 | | | | | | | |
| 前月繰越 | ( 840,000 ) | | 製品 | | ( 4,200,000 ) | |
| 材料 | ( 4,824,000 ) | | 材料消費価格差異 | | ( 134,000 ) | |
| 材料消費価格差異 | ( ― ) | | 材料消費数量差異 | | ( 70,000 ) | |
| 材料消費数量差異 | ( ― ) | | 次月繰越 | | ( 1,260,000 ) | |
| 仕掛品－直接労務費 | | | | | | | |
| 前月繰越 | | ( 440,000 ) | | 製品 | | ( 4,400,000 ) | |
| 労務費 | | ( 4,551,000 ) | | 賃率差異 | | ( 41,000 ) | |
| 賃率差異 | | ( ― ) | | 作業時間差異 | | ( 22,000 ) | |
| 作業時間差異 | | ( ― ) | | 次月繰越 | | ( 528,000 ) | |
| 仕掛品－製造間接費 | | | | | | | |
| 前月繰越 | | ( 600,000 ) | | 製品 | | ( 6,000,000 ) | |
| 製造間接費 | | ( 6,200,000 ) | | 予算差異 | | ( 50,000 ) | |
| 予算差異 | | ( ― ) | | 能率差異 | | ( 30,000 ) | |
| 能率差異 | | ( ― ) | | 操業度差異 | | ( ― ) | |
| 操業度差異 | | ( ― ) | | 次月繰越 | | ( 720,000 ) | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 材料消費価格差異 | | | |  | 材料消費数量差異 | | | | | | | |
| (仕掛品－直接材料費) | (134,000) | | (　 ― 　)(　 ―　　) | | |  | (仕掛品－直接材料費) | (70,000) | | | (　 ― 　)(　 ―　　) | | |
| 賃率差異 | | | |  | 作業時間差異 | | | | | | | |
| (仕掛品－直接労務費) | (41,000) | | (　 ― 　)(　 ―　　) | | |  | (仕掛品－直接労務費) | (22,000) | | | (　 ― 　)(　 ―　　) | | |
| 予算差異 | | | |  | 能率差異 | | | | | | | |
| (仕掛品－製造間接費) | (50,000) | | (　 ― 　)(　 ―　　) | | |  | (仕掛品－製造間接費) | (30,000) | | | (　 ― 　)(　 ―　　) | | |
| 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 | | |  | ( 1,460,000 ) | | |  | |  | |
|  | 2．当月製品製造原価 | | |  | ( 14,600,000 ) | | |  | |  | |
|  |  | 合計 | | | ( 16,060,000 ) | | |  | |  | |
|  | 3．月末製品棚卸高 | | |  | ( 2,920,000 ) | | |  | |  | |
|  | 標準売上原価 | | |  | ( 13,140,000 ) | | |  | |  | |
|  | 4．原価差異 | | |  | ( 347,000 ) | | |  | | ( 13,487,000 ) | | |
|  | 売上総利益 | | |  |  | | | | ( 6,513,000 ) | | | |

(2)

|  |  |
| --- | --- |
| ①仕掛品勘定の材料費　￥4,620,000 | ②仕掛品勘定の労務費　￥4,488,000 |