　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　年　　　組　　　氏名

前期　中間考査　解答用紙

問題１

|  |  |
| --- | --- |
| 非原価項目になるもの |  |

|  |  |
| --- | --- |
| 非原価項目になる理由 |  |

問題２

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 借方 | | 貸方 | |
| ① |  |  |  |  |
| ② |  |  |  |  |
| ③ |  |  |  |  |
| ④ |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 素材 | | | |  | 仕掛品 | | |
|  |  |  |  |  |  |  |  |
| 消費材料 | | | |  | 製造間接費 | | |
|  |  |  |  |  |  |  |  |
|  | |  |  |  | 材料消費価格差異 | | |
|  | |  | |  |  |  |  |

問題３

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ① | 前月賃金未払高 ￥ | ② | 当月賃金支払高 ￥ | ③ | 当月賃金予定消費高 ￥ |
| ④ | 当月賃金実際消費高 ￥ | ⑤ | 当月賃金未払高 ￥ | ⑥ | 賃率差異 ￥  　　　　　　　　（借方・貸方） |

問題４

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 通信費 | ￥ | 特許権使用料 | ￥ | 電力料 | ￥ |
| 外注加工賃 | ￥ | 減価償却費 | ￥ | 保管料 | ￥ |
| 雑費 | ￥ | 水道料 | ￥ | 賃借料 | ￥ |
| 修繕料 | ￥ |  |  |  |  |

|  |  |
| --- | --- |
| 測定経費となるもの |  |

|  |  |
| --- | --- |
| 上記以外の測定経費 |  |

問題５

(1)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | 借方 | | 貸方 | |
| ６月６日 | |  |  |  |  |
| 10日 | |  |  |  |  |
| 14日 | |  |  |  |  |
| 25日 | |  |  |  |  |
| 30日 | ① |  |  |  |  |
| ② |  |  |  |  |
| ③ |  |  |  |  |
| ④ |  |  |  |  |
| ⑤ |  |  |  |  |
| ⑥ |  |  |  |  |
| ⑦ |  |  |  |  |
| ⑧ |  |  |  |  |

(2)

　製造間接費　　　　　　　　　　　　　　　　 　　　　 　仕掛品

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | |  |  |  | | 6/1 | 前月繰越 | | | *4,900,000* | |  | | |  | | | |  | | | |
|  |  |  |  |  | |  |  |  | |  |  | | |  | |  | | |  | | | |  | | | |
|  |  |  |  |  | |  |  |  | |  |  | | | |  |  | | |  | |  | | | |
|  |  |  |  |  | |  |  |  | |  |  | | | |  |  | | |  | |  | | | |
|  |  |  |  |  |  | |  |  | |  |  | | | |  |  | |  | |  | | | |
|  | | | | | | | | |  | | |  |  | | |  |  | | | | |  | | | |

(3)　　　　　　　　　　　　　　　　　　原価計算表

製造指図書＃１

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 直接材料費 | 直接労務費 | 直接経費 | 製造間接費 | 集計 | |
| 概要 | 金額 |
| *1,750,000* | *2,278,000* | *132,000* | *740,000* | 直接材料費 |  |
|  |  |  |  | 直接労務費 |  |
|  |  |  |  | 直接経費 |  |
|  |  |  |  | 製造間接費 |  |
|  |  |  |  | 製造原価 |  |
|  |  |  |  | 完成品数量 | 100個 |
|  |  |  |  | 製品単価 | ￥ |