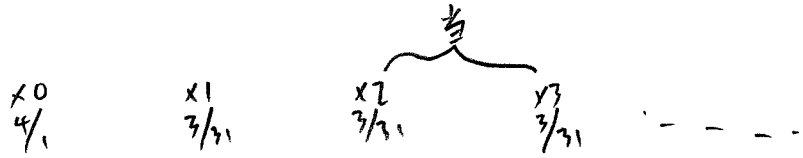


# <会計学>

1. A社



Dep: 1,500,000    1,500,000    3,000,000

残高 9,000,000 (残存3年)

2. B社

fifo

AV

1,610,000	1,540,000	1,400 <sub>2</sub>	
			13,500 <sub>2</sub>
16,115,000		17,600 <sub>2</sub>	
			1,500 <sub>2</sub>
<u>17,725,000</u>	<u>17,655,000</u>	15,000 <sub>2</sub>	

70,000

AV

fifo

15,889,500	15,850,000
(差額)	(差額)
1,765,500	1,875,000

39,500

<原価計算>

12月末日 繰引投資・利 1,920

② 既設 10,000  $\rightarrow$  現在!

2011

2012

2013

2014

2015

2016

2017

2018

2019

2020

19,200,000 19,200,000 19,200,000 19,200,000 19,200,000 19,200,000 19,200,000 19,200,000 19,200,000



③ 新設 10,000  $\rightarrow$  + 既設 4,000  $\rightarrow$

12月末日 繰引投資・利 2,400

新設  
10,000  $\rightarrow$

50,000,000

30,000,000

3,000,000

24,000,000 24,000,000 24,000,000 24,000,000 24,000,000 24,000,000 24,000,000 24,000,000 24,000,000

4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000

④ 1,000  $\rightarrow$  (円)  $\rightarrow$  (1,920,000) (1,920,000) (1,920,000) (1,920,000) (1,920,000) (1,920,000) (1,920,000) (1,920,000)

既設  
4,000  $\rightarrow$

7,680,000 7,680,000 7,680,000 7,680,000 7,680,000 7,680,000 7,680,000 7,680,000

16,480,000 16,480,000 16,480,000 16,480,000 16,480,000 16,480,000 16,480,000 16,480,000

毎年の  
差額CF  
(円)  $\rightarrow$

110,954,896

77,954,896

74,957,633

24,957,633

$\times 0.9615$

16,480,000  $\times 6.7327$

円

毎年のCF = 18,400,000

$\times 6.7327$

123,881,680

$\Delta$  30,000,000

$\Delta$  3,000,000

90,881,680

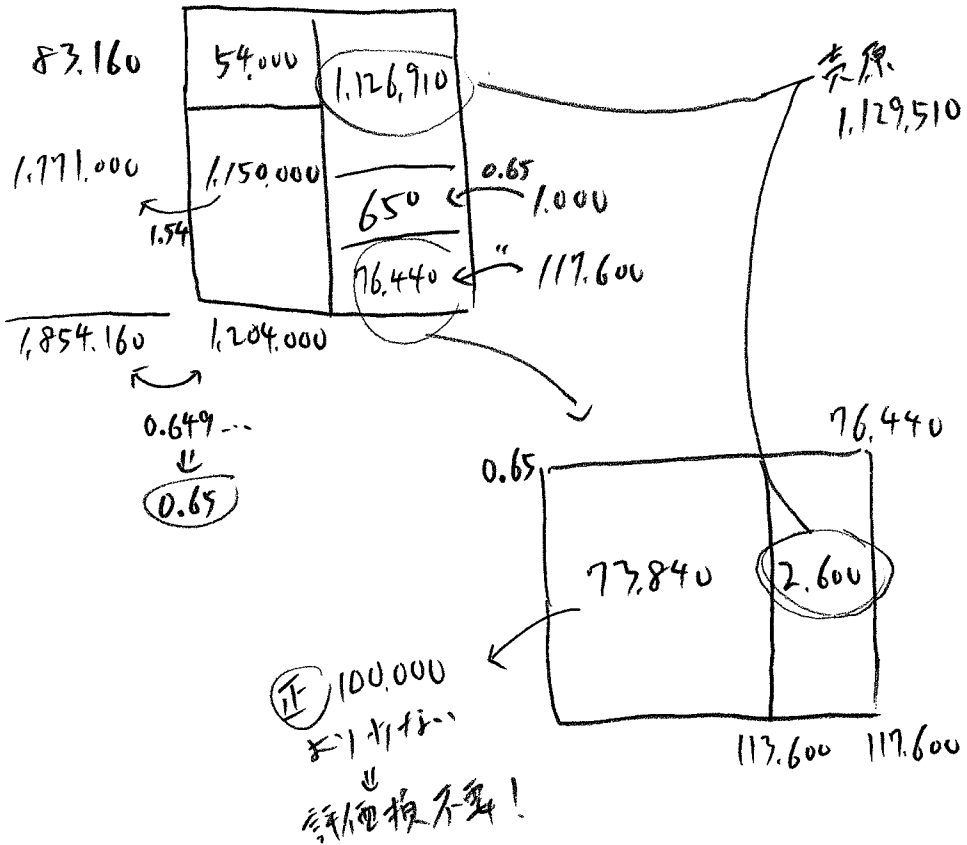
$\times 0.9615$

87,382,735

$\Delta$  50,000,000

37,382,735

<商木>



貸台ベース

加31	100
B株	80
他	120
	300

シマ	420	7株	500
②	100	④	400
④	320	"	400
④	80		
④	320	②	100
		④	80

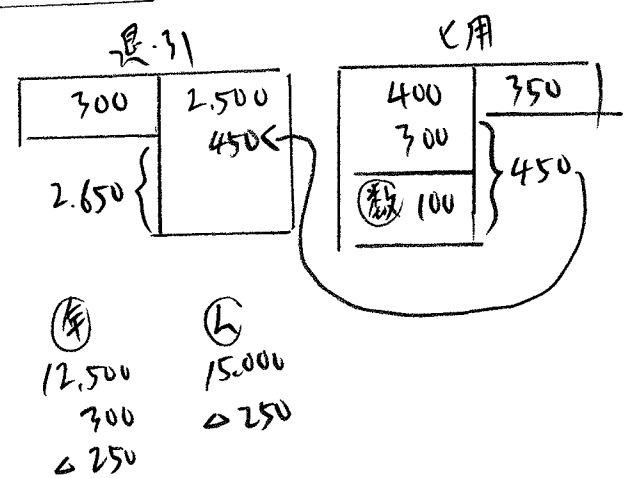
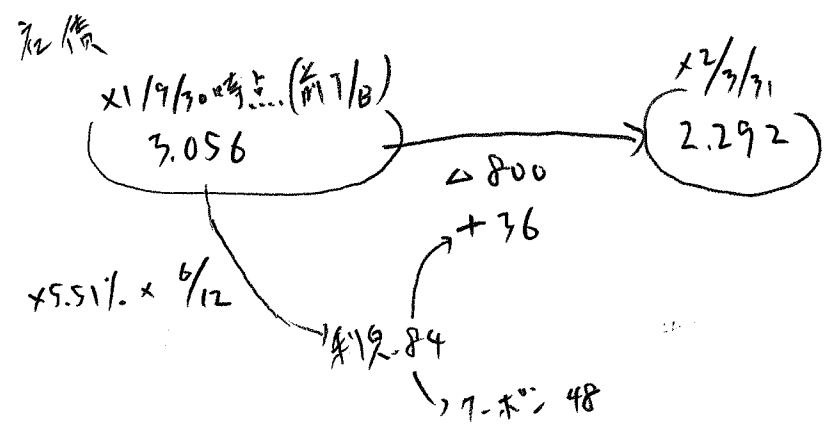
貸台ベース

A株	400
他	80
	480
	200

x4%

投有評価額

B	200	再振替	800
D	2,000		



Dep:

利息費用	52	→ 除去分	100
新・建物	2,345	→ 建物	100
他	450	→	100
心品	1,000	→	100
	3,847		100

<工業木夫>

原 15,192,000

加 44,889,600

- Ⓐ 6,489,600
- Ⓑ 9,600,000
- Ⓒ 14,400,000
- Ⓓ 14,400,000

X-①

20,000
正 1,000 (400)
4,000 (2,000)

$3,007,680 - \text{②} 1,800,000 = 1,207,680$   
 $801,600$   
 $12,030,720 + 202,180 = 12,232,000$   
 $4,008,000 + 133,600 = 4,141,600$

$\left( \begin{array}{l} \text{原 } 61,160,000 \text{ (差額)} \\ \text{加 } 40,748,000 \text{ (〃)} \end{array} \right) + \text{B } 20,000,000$   
 原 121,908,000

- 加 20,445,000
- Ⓐ 945,000
  - Ⓑ 1,500,000
  - Ⓒ 18,000,000

X-②

22,000
正 1,500 (1,200)
500 (300)

24,000 (23,500)

139,552,250 (差額)  
 2,539,750  
 261,000 } 2,800,750

原 71,580,000

加 39,424,000

- Ⓐ 3,224,000
- Ⓑ 8,000,000
- Ⓒ 12,000,000
- Ⓓ 16,200,000

Y-①

21,000
正 2,000 (800)
1,000 (600)

24,000 (22,400)

$5,965,000 - \text{②} 3,600,000 = 3,773,000$   
 $1,408,000$   
 $2,982,500 + 171,500 = 4,210,000$   
 $1,056,000$

$\left( \begin{array}{l} \text{原 } 103,194,000 \\ \text{加 } 20,000,000 \end{array} \right)$   
 原 123,194,000

- 加 21,938,000
- Ⓐ 1,174,000
  - Ⓑ 1,800,000
  - Ⓒ 28,004,000

Y-②

22,000
正 1,000 (1,000)
500 (400)
1,500 (1,000)

25,000 (24,400)

141,595,360 (差額)  
 7,391,640  
 1,145,000 } 8,536,640