令和7年9月度課題　解答用紙

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| 氏名 |  |

**問題１**

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**問題２**

相手勘定科目が複数のときは、諸口を使わず相手勘定科目毎に仕訳すること

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|  | 借方 | | 貸方 | | 収支計算書 | |
| 勘定科目 | 金額 | 勘定科目 | 金額 | 資金収支 | Ｐ／Ｌ |
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|  | 現金預金 |  |  |  |  |  |
| 現金預金 |  |  |  |  |  |
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**問題３（１）**

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|  | | 現　金　預　金 | | | | |  |  |
| 日　付 | | | 摘　　　　　　要 | 借　方 | 貸　方 | 差引残高 |  |  |
| 4 | 1 | | 前期繰越 |  |  | ２，３００ |  |  |
|  |  | |  |  |  | ３，３００ |  |
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|  |  | | ××× |  | ××× | ２，７８０ |  |  |
|  |  | | 取引合計 | ３，５５０ | ３，０７０ |  |  |  |
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|  | | | 車　輌　運　搬　具 | | | | |  |
| 日　付 | | 摘　　　　　　要 | | 資金増減取引 | | その他取引 | | 差引残高 |
| 借　　方 | 貸　　方 | 借　　方 | 貸　　方 |
| 4 | 1 | 前期繰越 | | － | － | － | － | ２００ |
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|  |  | 取引合計 | |  |  |  |  |  |
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|  | | | | | | 器具及び備品 | | | | | | |  | | |
| 日　付 | | | 摘　　　　　　要 | | | | 資金増減取引 | | | その他取引 | | | 差引残高 | | |
| 借　　方 | 貸　　方 | | 借　　方 | 貸　　方 | |
| 4 | 1 | | 前期繰越 | | | | － | － | | － | － | | ４５０ | | |
|  |  | |  | | | |  |  | |  |  | |  | | |
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|  |  | | 取引合計 | | | |  |  | |  |  | |  | | |
|  |  | |  | | | |  |  | |  |  | |  | | |
|  | | | | 設備資金借入金 | | | | | | | | | |  |  |
| 日　付 | | | | | 摘　　　　　　要 | | 借　方 | | 貸　方 | | | 差引残高 | |  |  |
| 4 | | 1 | | | 前期繰越 | | － | | － | | | ０ | |  |  |
|  | |  | | |  | |  | |  | | |  | |  |
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|  | |  | | | 取引合計 | |  | |  | | |  | |  |  |
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|  | | | 減　価　償　却　費 | | | | |  |
| 日　付 | | 摘　　　　　　要 | | 資金増減取引 | | その他取引 | | 差引残高 |
| 借　　方 | 貸　　方 | 借　　方 | 貸　　方 |
|  |  |  | |  |  |  |  |  |
|  |  | 取引合計 | |  |  |  |
|  |  |  | |  |  |  |  |  |
|  | | | 支　払　利　息 | | | | |  |
| 日　付 | | 摘　　　　　　要 | | 資金増減取引 | | その他取引 | | 差引残高 |
| 借　　方 | 貸　　方 | 借　　方 | 貸　　方 |
|  |  |  | |  |  |  |  |  |
|  |  | 取引合計 | |  |  |  |
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|  | | | 固定資産売却益 | | | | |  |
| 日　付 | | 摘　　　　　　要 | | 資金増減取引 | | その他取引 | | 差引残高 |
| 借　　方 | 貸　　方 | 借　　方 | 貸　　方 |
|  |  |  | |  |  |  |  |  |
|  |  | 取引合計 | |  |  |  |
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|  | | | 固定資産売却損・処分損 | | | | |  |
| 日　付 | | 摘　　　　　　要 | | 資金増減取引 | | その他取引 | | 差引残高 |
| 借　　方 | 貸　　方 | 借　　方 | 貸　　方 |
|  |  |  | |  |  |  |  |  |
|  |  | 取引合計 | |  |  |  |
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|  | 取引内容 |
| ④⑤（セット） |  |
| ⑧⑨（セット） |  |

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| 精　　　算　　　表 | | | | | | | | | |
| 摘　　要 | | 期首Ｂ／Ｓ | | 期中資金増減取引 | | 期中その他取引 | | 期末Ｂ／Ｓ | |
| 借　方  ( 資　産 ) | 貸　方  (負債･純資産) | (借方) | (貸方) | (借方) | (貸方) | 借　方  (資　産) | 貸　方  (負債・純資産) |
| 現金預金 | | 2,300 |  |  |  |  |  |  |  |
| その他流動資産 | | 1,400 |  | 1,120 | 700 |  |  |
| 諸流動負債 | |  | 340 | 275 | 220 |  |  |
| 支払資金計 | | 3,700 | 340 |  |  |  |  |  |  |
| (差引支払資金) | |  | (　3,360) | 差引支払資  金増加額→ |  |  |  |  | (　　　) |
|  | |  |  |  | |  |  |  |  |
|  | |  |  | 資金収支計算書 | |  |  |  |  |
|  | |  |  | 借　方  ( 支　出 ) | 貸　方  ( 収　入 ) |  |  |  |  |
| 土地・建物 | | 42,000 |  |  |  |  |  | 42,000 |  |
| 車輌運搬具 | | 200 |  |  |  | 売却収入 |  |  |  |
| 器具及び備品 | | 450 |  |  |  |  |  |  |  |
|  | 設備資金借入金 |  | 0 |  |  |  |  |  |  |
|  | 基本金等 |  | 43,500 |  |  |  |  |  | 43,500 |
|  | 次期繰越活動  増減差額(期首) |  | 2,510 |  |  |  |  |  | 2,510 |
|  | 当期  活動増減差額 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | 差引純資産  増加額　→ |  |
|  |  |  |  |  |  |  |  |  |
|  | Ｂ ／ Ｓ 合 計 | 46,350 | 46,350 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | Ｐ／Ｌ | |
|  |  |  | |  |  |  |  | 借　方  ( 費　用 ) | 貸　方  ( 収　益 ) |
|  | ○○事業収益(収入）等 |  | |  | 2,400 |  |  |  | 2,400 |
| 人件費・事業費・事務費（支出） | |  |  | 835 |  |  |  | 835 |  |
| 減価償却費 | |  |  |  |  |  |  |  |  |
| 支払利息（支出） | |  |  |  |  |  |  |  |  |
| 固定資産売却益 | |  |  |  |  |  |  |  |  |
| 固定資産売却損・処分損 | |  |  |  |  |  |  |  |  |
| 収益･費用  (収入･支出)小　計 | |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |
| 当期増減(収支)差額 | |  |  |  | ←当期資金  収支差額 |  |  |  | ←当期活動増減差額 |
|  | |  |  |  |  |  |  |  |  |
| 増減等（収支）合計 | |  |  |  |  |  |  |  |  |

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| 【受講生コメント欄】 |
| 【講師返信欄】 |