





1 (小計28点)

Table with columns for 借方 and 貸方, containing items like 未収金, 備品, 繰越利益剰余金, etc.

2 (小計24点)

現金出納帳 (Cash Statement) table with columns for 勘定科目, 摘要, 元丁, etc.

売上帳 (Sales Statement) table with columns for 勘定科目, 摘要, 元丁, etc.

総勘定元帳 (General Ledger) table showing 現金, 当座預金, 受取手形, etc.

商品有高帳 (Inventory Statement) table with columns for 品名, A品, 数量, 単価, etc.

売掛金元帳 (Accounts Receivable Statement) table showing 今治商店, 高知商店.

3 (小計27点)

Table with items a, b, c involving 支店勘定残高, 支店貸借対照表, etc.

Table with items a, b, c showing monetary values like 542,000, 1,115,000, etc.

総勘定元帳 (General Ledger) table showing 買掛金, etc.

Table with items ①, ② showing 前受家賃, etc.

4 (小計21点)

精算表 (Statement of Financial Position) table

精算表 (Statement of Financial Position) table with columns for 勘定科目, 残高試算表, 整理記入, 損益計算書, 貸借対照表.

1 (小計28点)

Table with 4 columns: 借方 (Debit), 貸方 (Credit), 借方 (Debit), 貸方 (Credit). Rows a through g.

2 (小計24点)

当座預金出納帳

Table showing current account transactions with columns for year (平成〇年), debit account (勘定科目), summary (摘要), debit amount (元丁), debit entry (借掛金), debit ledger (諸口), and credit entry (貸掛金).

仕入帳

Table showing purchase transactions with columns for year (平成〇年), debit account (勘定科目), summary (摘要), debit amount (元丁), debit entry (買掛金), debit ledger (諸口), and credit entry (貸掛金).

普通仕訳帳

Table showing journal entries with columns for year (平成〇年), debit account (勘定科目), summary (摘要), debit amount (元丁), debit entry (借方), and credit entry (貸方).

4 (小計21点)

(1)

損益計算書

Income Statement table for北海道商店 from平成〇年1月1日 to平成〇年12月31日. Columns include expenses (費用), amounts (金額), and income (収益).

(2)

貸借対照表

Balance Sheet table for北海道商店 as of平成〇年12月31日. Columns include assets (資産) and liabilities/equity (負債および純資産).

総勘定元帳

Table showing consolidated T-accounts for current account and cash. Accounts include 現金 (Cash), 当座預金 (Current Account), 受取手形 (Accounts Receivable), and 仕入 (Purchases).

買掛金元帳

Table showing T-accounts for accounts payable (買掛金) at 郡山商店 and 喜多方商店.

3 (小計27点)

Table with 3 columns: (a) Branch balance sheet consistency, (b) Branch profit calculation, (c) Post-merger sales total.

(2)

Table with 3 columns: (a) #604,000, (b) #755,000, (c) #3,661,000.

(2)

Table with 1 column: #1,228,000.

(3)

Table with 2 columns: (1) #300,000, (2) 損益.

1 (小計28点)

借方貸方 table with columns for account names and amounts. Includes items like 売掛金, 当座預金, 社債発行費, etc.

2 (小計24点)

当座預金出納帳

当座預金出納帳 table with columns for 平成〇年 and 勘定科目, showing transactions for 前ページから, 現金引き出し, etc.

総勘定元帳

総勘定元帳 table with columns for 現金 and 当座預金, showing opening and closing balances and various transactions.

売掛金元帳

売掛金元帳 table with columns for 高知商店 and 愛媛商店, showing transactions for 前月繰越, etc.

買掛金元帳

買掛金元帳 table with columns for 香川商店, showing transactions for 前月繰越, etc.

売上帳 table with columns for 平成〇年, 勘定科目, 摘要, 元丁, 売掛金, 借口. Includes items like 売掛金, 当座預金, etc.

普通仕訳帳

普通仕訳帳 table with columns for 平成〇年, 摘要, 元丁, 借方, 貸方. Includes items like 前ページから, (受取手形), etc.

3 (小計24点)

Table with columns a, b and amounts. Includes items like 本店損益計算書の広告料, 本支店合併後の売上原価.

Table with column c and amount. Includes item 資本金勘定の次期繰越高.

Table with columns a, b and amounts. Includes item ア.

Table with columns a, b and amounts. Includes item 仕入高, 繰越利益剰余金勘定の次期繰越高.

4 (小計24点)

精 算 表

平成〇年12月31日

精算表 table with columns for 勘定科目, 残高試算表, 整理記入, 損益計算書, 貸借対照表. Includes items like 現金, 当座預金, 受取手形, etc.