－解答用紙－

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| 入所年月 | 番号 | 氏　名 | 点数 |
| 年　　月 |  |  |  |

**各2点×50ヵ所**

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| 【問題1】 | ① |  | ② |  |
|  | ③ |  | ④ |  |
|  | ⑤ |  | ⑥ |  |
|  | ⑦ |  |  |  |

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| 【問題2】 |  |

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| 【問題3】 |  |

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| 【問題4】 | ① |  | ② |  |

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| 【問題5】 |  |

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| 【問題6】 |  |

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| 【問題7】 |  |

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| 【問題8】 | ① |  | ② |  | ③ |  |
|  | ④ |  | ⑤ |  | ⑥ |  |
|  | ⑦ |  | ⑧ |  |  |  |

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| 【問題9】 | ３ヵ所の誤り（順不同） |  |  |  |
|  | 手形を無効にしてしまうもの |  | | |

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| 【問題10】 | 税抜方式 | | | | |
|  |  | 借方勘定科目 | 金　　額 | 貸方勘定科目 | 金　　額 |
|  | ① |  |  |  |  |
|  | ② |  |  |  |  |
|  | ③ |  |  |  |  |
|  | ④ |  |  |  |  |
|  | ⑤ |  |  |  |  |

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| 【問題11】 |  |  | 【問題12】 |  |  | 【問題13】 |  |

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| 【問題14】 |  | | | | |
|  |  | 借方勘定科目 | 金　　額 | 貸方勘定科目 | 金　　額 |
|  | ① |  |  |  |  |
|  | ② |  |  |  |  |
|  | ③ |  |  |  |  |
|  | ④ |  |  |  |  |
|  | ⑤ |  |  |  |  |

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| 【問題15】 | ① |  | ② |  | ③ |  |
|  | ④ |  | ⑤ |  | ⑥ |  |
|  | ⑦ |  | ⑧ |  | ⑨ |  |
|  | ⑩ |  | ⑪ |  |  |  |