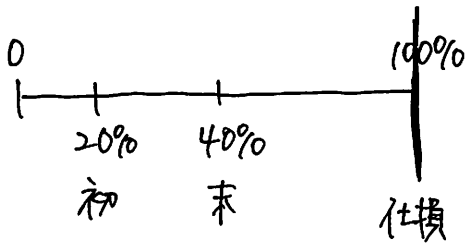


問1

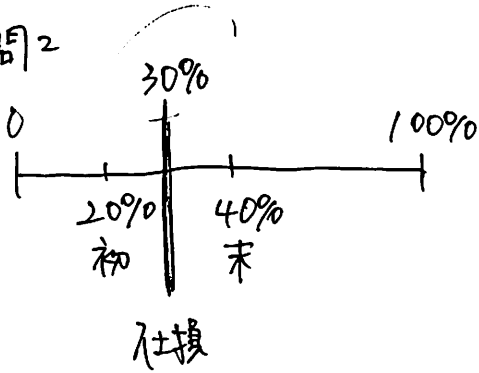


完のみ

		先入先出	
3,000	20	110	20,025
(500)	(4)	(110)	(14,360)
<hr/>		<hr/>	
18,900	120	20	300
		(20)	
<hr/>		<hr/>	
(14,300)	(130)	10	1,575
		(4)	(440)
<hr/>		<hr/>	

Arrows indicate that the 20,025 and 1,575 values are summed to reach 34,385.

問2

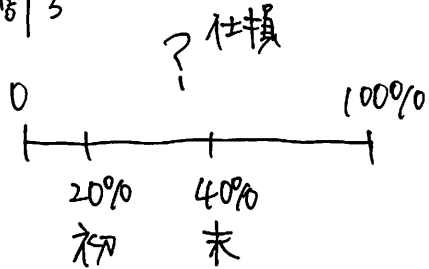


両者

		先入先出	
3,000	20	110	19,740
(500)	(4)	(110)	(14,280)
<hr/>		<hr/>	
18,600	100		
18,900	120	20	300
		(110)	(6)
<hr/>		<hr/>	
(14,300)	(116)	10	1,860
		(4)	(520)
<hr/>		<hr/>	

Arrows indicate that 19,740 and 1,860 are summed to reach 34,020.

問3



両者

		先入先出	
3,000	20	110	19,740
(500)	(4)	(110)	(14,280)
<hr/>		<hr/>	
18,600	100		
18,900	120	20	300
		(110)	(?)
<hr/>		<hr/>	
(14,300)	(110+?)	10	1,860
		(4)	(520)
<hr/>		<hr/>	

Arrows indicate that 19,740 and 1,860 are summed to reach 34,020.