

お詫びと訂正

『テキスト会计学講義（第2版）』第1刷について、以下の誤りがありました。お詫びして訂正いたします。

株式会社中央経済社

| | 誤 | 正 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| p.32、 Training | ⑦(b)車両の当期の減価償却費 300 円を計上する。 | ⑦(b)車両の当期の減価償却費 300 円を計上する。 <u>減価償却累計額勘定を使用すること。</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| p.149 Trainig 解 答、第2章、 問1、残高試 算表 | <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 15%; text-align: right;"><u>1,200</u></td><td style="width: 15%;"></td><td style="width: 15%; text-align: center;">車 両</td><td style="width: 15%;"></td><td style="width: 15%;"></td><td style="width: 15%;"></td></tr> <tr><td></td><td style="border-right: 1px solid black;">買 掛 金</td><td></td><td></td><td style="text-align: right;">2,500</td><td></td></tr> <tr><td></td><td style="border-right: 1px solid black;">資 本 金</td><td></td><td></td><td style="text-align: right;">2,000</td><td></td></tr> <tr><td></td><td style="border-right: 1px solid black;">売 上</td><td></td><td></td><td style="text-align: right;">3,000</td><td></td></tr> <tr><td style="text-align: right;">1,800</td><td style="border-right: 1px solid black;">売 上 原 価</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">200</td><td style="border-right: 1px solid black;">給 料</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">150</td><td style="border-right: 1px solid black;">家 賃</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">30</td><td style="border-right: 1px solid black;">前 払 家 賃</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">300</td><td style="border-right: 1px solid black;">減 価 償 却 費</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">120</td><td style="border-right: 1px solid black;">広 告 費</td><td></td><td></td><td></td><td></td></tr> </table> | <u>1,200</u> | | 車 両 | | | | | 買 掛 金 | | | 2,500 | | | 資 本 金 | | | 2,000 | | | 売 上 | | | 3,000 | | 1,800 | 売 上 原 価 | | | | | 200 | 給 料 | | | | | 150 | 家 賃 | | | | | 30 | 前 払 家 賃 | | | | | 300 | 減 価 償 却 費 | | | | | 120 | 広 告 費 | | | | | <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 15%; text-align: right;"><u>1,500</u></td><td style="width: 15%;"></td><td style="width: 15%; text-align: center;">車 両</td><td style="width: 15%;"></td><td style="width: 15%;"></td><td style="width: 15%;"></td></tr> <tr><td></td><td style="border-right: 1px solid black;">買 掛 金</td><td></td><td></td><td style="text-align: right;">2,500</td><td></td></tr> <tr><td></td><td style="border-right: 1px solid black;">資 本 金</td><td></td><td></td><td style="text-align: right;">2,000</td><td></td></tr> <tr><td></td><td style="border-right: 1px solid black;">売 上</td><td></td><td></td><td style="text-align: right;">3,000</td><td></td></tr> <tr><td style="text-align: right;">1,800</td><td style="border-right: 1px solid black;">売 上 原 価</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">200</td><td style="border-right: 1px solid black;">給 料</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">150</td><td style="border-right: 1px solid black;">家 賃</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">30</td><td style="border-right: 1px solid black;">前 払 家 賃</td><td></td><td></td><td></td><td></td></tr> <tr><td style="text-align: right;">300</td><td style="border-right: 1px solid black;">減 価 償 却 費</td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td style="border-right: 1px solid black;"><u>減 価 償 却 累 計 額</u></td><td></td><td></td><td></td><td style="text-align: right;"><u>300</u></td></tr> <tr><td style="text-align: right;">120</td><td style="border-right: 1px solid black;">広 告 費</td><td></td><td></td><td></td><td></td></tr> </table> | <u>1,500</u> | | 車 両 | | | | | 買 掛 金 | | | 2,500 | | | 資 本 金 | | | 2,000 | | | 売 上 | | | 3,000 | | 1,800 | 売 上 原 価 | | | | | 200 | 給 料 | | | | | 150 | 家 賃 | | | | | 30 | 前 払 家 賃 | | | | | 300 | 減 価 償 却 費 | | | | | | <u>減 価 償 却 累 計 額</u> | | | | <u>300</u> | 120 | 広 告 費 | | | | |
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| ② 1,500 | <u>⑦(b) 300</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| ② 1,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| p.151、参 考、元帳 | | <p>・減価償却累計額を追加</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="text-align: center;">減価償却累計額</td></tr> <tr><td style="width: 50%; border-right: 1px solid black;"></td><td style="width: 50%;"><u>⑦(b) 300</u></td></tr> </table> | 減価償却累計額 | | | <u>⑦(b) 300</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 減価償却累計額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>⑦(b) 300</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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