

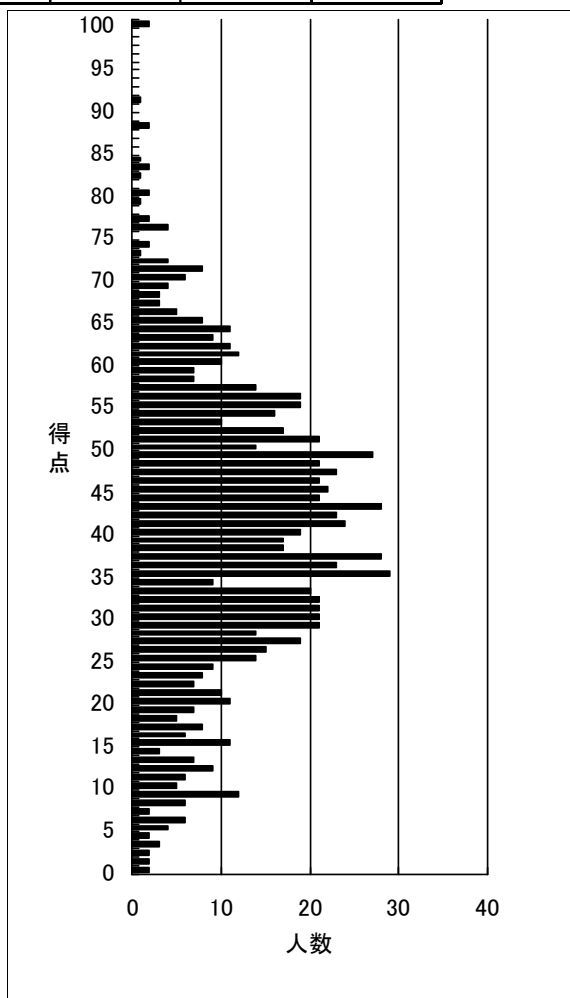
# 得点分布表

2026年度簿記論 第3回直前対策模擬試験

(出力条件) 全国集計

|    | 受験者数 | 得点1  | 得点2 | 得点3  | 合計   |
|----|------|------|-----|------|------|
| 平均 | 930  | 10.0 | 8.6 | 21.6 | 40.2 |

| 得点  | 順位  | 人数 | 得点 | 順位  | 人数 |
|-----|-----|----|----|-----|----|
| 100 | 1   | 2  | 50 | 246 | 14 |
| 99  |     |    | 49 | 260 | 27 |
| 98  |     |    | 48 | 287 | 21 |
| 97  |     |    | 47 | 308 | 23 |
| 96  |     |    | 46 | 331 | 21 |
| 95  |     |    | 45 | 352 | 22 |
| 94  |     |    | 44 | 374 | 21 |
| 93  |     |    | 43 | 395 | 28 |
| 92  |     |    | 42 | 423 | 23 |
| 91  | 3   | 1  | 41 | 446 | 24 |
| 90  |     |    | 40 | 470 | 19 |
| 89  |     |    | 39 | 489 | 17 |
| 88  | 4   | 2  | 38 | 506 | 17 |
| 87  |     |    | 37 | 523 | 28 |
| 86  |     |    | 36 | 551 | 23 |
| 85  |     |    | 35 | 574 | 29 |
| 84  | 6   | 1  | 34 | 603 | 9  |
| 83  | 7   | 2  | 33 | 612 | 20 |
| 82  | 9   | 1  | 32 | 632 | 21 |
| 81  |     |    | 31 | 653 | 21 |
| 80  | 10  | 2  | 30 | 674 | 21 |
| 79  | 12  | 1  | 29 | 695 | 21 |
| 78  |     |    | 28 | 716 | 14 |
| 77  | 13  | 2  | 27 | 730 | 19 |
| 76  | 15  | 4  | 26 | 749 | 15 |
| 75  |     |    | 25 | 764 | 14 |
| 74  | 19  | 2  | 24 | 778 | 9  |
| 73  | 21  | 1  | 23 | 787 | 8  |
| 72  | 22  | 4  | 22 | 795 | 7  |
| 71  | 26  | 8  | 21 | 802 | 10 |
| 70  | 34  | 6  | 20 | 812 | 11 |
| 69  | 40  | 4  | 19 | 823 | 7  |
| 68  | 44  | 3  | 18 | 830 | 5  |
| 67  | 47  | 3  | 17 | 835 | 8  |
| 66  | 50  | 5  | 16 | 843 | 6  |
| 65  | 55  | 8  | 15 | 849 | 11 |
| 64  | 63  | 11 | 14 | 860 | 3  |
| 63  | 74  | 9  | 13 | 863 | 7  |
| 62  | 83  | 11 | 12 | 870 | 9  |
| 61  | 94  | 12 | 11 | 879 | 6  |
| 60  | 106 | 10 | 10 | 885 | 5  |
| 59  | 116 | 7  | 9  | 890 | 12 |
| 58  | 123 | 7  | 8  | 902 | 6  |
| 57  | 130 | 14 | 7  | 908 | 2  |
| 56  | 144 | 19 | 6  | 910 | 6  |
| 55  | 163 | 19 | 5  | 916 | 4  |
| 54  | 182 | 16 | 4  | 920 | 2  |
| 53  | 198 | 10 | 3  | 922 | 3  |
| 52  | 208 | 17 | 2  | 925 | 2  |
| 51  | 225 | 21 | 1  | 927 | 2  |
|     |     |    | 0  | 929 | 2  |



# 設問毎 得点分布表

2026年度簿記論 第3回直前対策模擬試験

(出力条件) 全国集計

|    | 受験者数 | 得点1  | 得点2 | 得点3  | 合計   |
|----|------|------|-----|------|------|
| 平均 | 930  | 10.0 | 8.6 | 21.6 | 40.2 |

得点1 (25点満点)

| 得点 | 順位  | 人数 | 上位%   |
|----|-----|----|-------|
| 25 | 1   | 3  | 0.11  |
| 24 | 4   | 1  | 0.43  |
| 23 | 5   | 1  | 0.54  |
| 22 | 6   | 3  | 0.65  |
| 21 | 9   | 3  | 0.97  |
| 20 | 12  | 7  | 1.29  |
| 19 | 19  | 7  | 2.04  |
| 18 | 26  | 22 | 2.8   |
| 17 | 48  | 38 | 5.16  |
| 16 | 86  | 31 | 9.25  |
| 15 | 117 | 35 | 12.58 |
| 14 | 152 | 66 | 16.34 |
| 13 | 218 | 54 | 23.44 |
| 12 | 272 | 77 | 29.25 |
| 11 | 349 | 77 | 37.53 |
| 10 | 426 | 98 | 45.81 |
| 9  | 524 | 60 | 56.34 |
| 8  | 584 | 76 | 62.8  |
| 7  | 660 | 55 | 70.97 |
| 6  | 715 | 45 | 76.88 |
| 5  | 760 | 43 | 81.72 |
| 4  | 803 | 33 | 86.34 |
| 3  | 836 | 37 | 89.89 |
| 2  | 873 | 14 | 93.87 |
| 1  | 887 | 21 | 95.38 |
| 0  | 908 | 23 | 97.63 |

得点2 (25点満点)

| 得点 | 順位  | 人数 | 上位%   |
|----|-----|----|-------|
| 25 | 1   | 2  | 0.11  |
| 24 | 3   | 1  | 0.32  |
| 23 |     |    |       |
| 22 | 4   | 2  | 0.43  |
| 21 | 6   | 2  | 0.65  |
| 20 | 8   | 3  | 0.86  |
| 19 | 11  | 13 | 1.18  |
| 18 | 24  | 18 | 2.58  |
| 17 | 42  | 18 | 4.52  |
| 16 | 60  | 25 | 6.45  |
| 15 | 85  | 21 | 9.14  |
| 14 | 106 | 44 | 11.4  |
| 13 | 150 | 47 | 16.13 |
| 12 | 197 | 49 | 21.18 |
| 11 | 246 | 64 | 26.45 |
| 10 | 310 | 69 | 33.33 |
| 9  | 379 | 78 | 40.75 |
| 8  | 457 | 89 | 49.14 |
| 7  | 546 | 64 | 58.71 |
| 6  | 610 | 55 | 65.59 |
| 5  | 665 | 59 | 71.51 |
| 4  | 724 | 62 | 77.85 |
| 3  | 786 | 48 | 84.52 |
| 2  | 834 | 47 | 89.68 |
| 1  | 881 | 19 | 94.73 |
| 0  | 900 | 31 | 96.77 |

得点3 (50点満点)

| 得点 | 順位  | 人数 | 上位%   |
|----|-----|----|-------|
| 50 | 1   | 3  | 0.11  |
| 49 | 4   | 1  | 0.43  |
| 48 | 5   | 1  | 0.54  |
| 47 | 6   | 2  | 0.65  |
| 46 |     |    |       |
| 45 | 8   | 4  | 0.86  |
| 44 | 12  | 4  | 1.29  |
| 43 | 16  | 2  | 1.72  |
| 42 | 18  | 4  | 1.94  |
| 41 | 22  | 6  | 2.37  |
| 40 | 28  | 3  | 3.01  |
| 39 | 31  | 6  | 3.33  |
| 38 | 37  | 10 | 3.98  |
| 37 | 47  | 11 | 5.05  |
| 36 | 58  | 19 | 6.24  |
| 35 | 77  | 15 | 8.28  |
| 34 | 92  | 20 | 9.89  |
| 33 | 112 | 19 | 12.04 |
| 32 | 131 | 18 | 14.09 |
| 31 | 149 | 29 | 16.02 |
| 30 | 178 | 28 | 19.14 |
| 29 | 206 | 30 | 22.15 |
| 28 | 236 | 25 | 25.38 |
| 27 | 261 | 40 | 28.06 |
| 26 | 301 | 29 | 32.37 |
| 25 | 330 | 35 | 35.48 |
| 24 | 365 | 34 | 39.25 |
| 23 | 399 | 36 | 42.9  |
| 22 | 435 | 41 | 46.77 |
| 21 | 476 | 30 | 51.18 |
| 20 | 506 | 38 | 54.41 |
| 19 | 544 | 37 | 58.49 |
| 18 | 581 | 30 | 62.47 |
| 17 | 611 | 31 | 65.7  |
| 16 | 642 | 34 | 69.03 |
| 15 | 676 | 30 | 72.69 |
| 14 | 706 | 31 | 75.91 |
| 13 | 737 | 26 | 79.25 |
| 12 | 763 | 26 | 82.04 |
| 11 | 789 | 12 | 84.84 |
| 10 | 801 | 12 | 86.13 |
| 9  | 813 | 15 | 87.42 |
| 8  | 828 | 16 | 89.03 |
| 7  | 844 | 11 | 90.75 |
| 6  | 855 | 18 | 91.94 |
| 5  | 873 | 13 | 93.87 |
| 4  | 886 | 5  | 95.27 |
| 3  | 891 | 11 | 95.81 |
| 2  | 902 | 8  | 96.99 |
| 1  | 910 | 8  | 97.85 |
| 0  | 918 | 13 | 98.71 |

2026年受験対策 第3回 直前対策模擬試験 正答率表

| 2026年受験対策 第3回 直前対策模擬試験 正答率表 |           |                     |                |           |        | 簿記論   |
|-----------------------------|-----------|---------------------|----------------|-----------|--------|-------|
| 問題                          |           | 項目                  |                |           |        | 正答率   |
| 〔第一問〕                       | 問1        | 帳簿組織                | 設問1            | ① 繰越商品    | 77.2%  |       |
|                             |           |                     |                | ② 買掛金の支払い | 72.3%  |       |
|                             |           |                     |                | ③ 営業費の支払い | 23.8%  |       |
|                             |           |                     |                | ④ 現金      | 11.9%  |       |
|                             |           |                     |                | ⑤ 当座      | 15.8%  |       |
|                             |           |                     |                | ⑥ 仮払法人税等  | 82.2%  |       |
|                             |           |                     |                | ⑦ 仕入      | 37.6%  |       |
|                             |           |                     |                | ⑧ 人件費     | 4.0%   |       |
|                             |           |                     |                | ⑨ 支払利息    | 9.9%   |       |
|                             |           |                     |                | ⑩ 売掛金     | 12.9%  |       |
|                             |           |                     |                | ⑪ 売上      | 58.4%  |       |
|                             | 設問2       | 二重仕訳削除金額            | 8.9%           |           |        |       |
|                             | 設問3       | 精算勘定を用いた場合の二重仕訳削除金額 | 13.9%          |           |        |       |
| 問2                          | 本社工場会計    | ① 売上高               | 53.5%          |           |        |       |
|                             |           | ② 期首製品棚卸高           | 43.6%          |           |        |       |
|                             |           | ③ 人件費               | 75.2%          |           |        |       |
|                             |           | ④ 減価償却費             | 68.3%          |           |        |       |
|                             |           | ⑤ 研究開発費             | 56.4%          |           |        |       |
|                             |           | ⑥ 期首材料棚卸高           | 51.5%          |           |        |       |
|                             |           | ⑦ 当期材料仕入高           | 80.2%          |           |        |       |
|                             |           | ⑧ その他製造経費           | 85.1%          |           |        |       |
|                             |           | ⑨ 期首仕掛品棚卸高          | 23.8%          |           |        |       |
|                             |           | ⑩ 資本金 当期末残高         | 21.8%          |           |        |       |
|                             |           | ⑪ 新株式申込証拠金 当期変動額合計  | 96.0%          |           |        |       |
| ⑫ その他資本剰余金 当期変動額合計          | 34.7%     |                     |                |           |        |       |
| ⑬ 利益準備金 当期変動額合計             | 37.6%     |                     |                |           |        |       |
| ⑭ 圧縮積立金 当期末残高               | 77.2%     |                     |                |           |        |       |
| ⑮ 繰越利益剰余金 当期変動額合計           | 25.7%     |                     |                |           |        |       |
| ⑯ 自己株式 当期末残高                | 93.1%     |                     |                |           |        |       |
| ⑰ その他有価証券評価差額金 当期変動額(純額)    | 53.5%     |                     |                |           |        |       |
| ⑱ 新株予約権 当期末残高               | 30.7%     |                     |                |           |        |       |
| ⑲ 純資産合計 当期末残高               | 5.9%      |                     |                |           |        |       |
| 〔第二問〕                       | 問1        | 株主資本等変動計算書          | ① X3年度における社債利息 | 52.5%     |        |       |
|                             |           |                     | ② X3年度末の社債     | 46.5%     |        |       |
|                             |           |                     | ③ X2年度における社債利息 | 59.4%     |        |       |
|                             |           |                     | ④ X2年度末の社債     | 61.4%     |        |       |
|                             |           |                     | ⑤ X4年度における社債利息 | 53.5%     |        |       |
|                             |           |                     | ⑥ X4年度末の社債     | 55.4%     |        |       |
|                             | 問2        | 社債                  | (1)            | ① 235,000 | 3.0%   |       |
|                             |           |                     |                | ② 仕入      | 5.9%   |       |
|                             |           |                     | (2)            | ③ 売上      | 53.5%  |       |
|                             |           |                     |                | ④ 仕入      | 45.5%  |       |
|                             |           |                     | 問3             | 伝票        | ⑤ 消耗品費 | 7.9%  |
|                             |           |                     |                |           | ⑥ 受取手形 | 42.6% |
|                             | ⑦ 普通預金    | 27.7%               |                |           |        |       |
|                             | ⑧ 150,000 | 57.4%               |                |           |        |       |
|                             | ⑨ 売上      | 35.6%               |                |           |        |       |
|                             | 〔第三問〕     | 本店における決算整理後残高試算表    | ① 現金           | 26.7%     |        |       |
|                             |           |                     | ② 預金           | 24.8%     |        |       |
| ③ 売掛金                       |           |                     | 35.6%          |           |        |       |
| ④ 契約資産                      |           |                     | 53.5%          |           |        |       |
| ⑤ 有価証券                      |           |                     | 86.1%          |           |        |       |
| ⑥ 繰越商品                      |           |                     | 72.3%          |           |        |       |
| ⑦ 前払金                       |           |                     | 84.2%          |           |        |       |
| ⑧ 前払費用                      |           |                     | 79.2%          |           |        |       |
| ⑨ 支店                        |           |                     | 89.1%          |           |        |       |
| ⑩ 土地                        |           |                     | 60.4%          |           |        |       |
| ⑪ リース資産                     |           |                     | 59.4%          |           |        |       |
| ⑫ 投資有価証券                    |           |                     | 84.2%          |           |        |       |
| ⑬ 繰延税金資産                    |           |                     | 3.0%           |           |        |       |
| ⑭ 仕入                        |           |                     | 48.5%          |           |        |       |
| ⑮ 商品評価損                     |           |                     | 35.6%          |           |        |       |
| ⑯ 営業費                       |           |                     | 47.5%          |           |        |       |
| ⑰ 広告宣伝費                     |           |                     | 74.3%          |           |        |       |
| ⑱ 棚卸減耗損                     |           |                     | 96.0%          |           |        |       |
| ⑲ 役員給与                      |           |                     | 57.4%          |           |        |       |
| ⑳ 減価償却費                     |           |                     | 11.9%          |           |        |       |
| ㉑ 支払手数料                     |           |                     | 63.4%          |           |        |       |
| ㉒ 貸倒損失                      |           |                     | 73.3%          |           |        |       |
| ㉓ 買掛金                       |           |                     | 85.1%          |           |        |       |
| ㉔ リース債務(1年以内返済)             |           |                     | 41.6%          |           |        |       |
| ㉕ 未払金                       |           |                     | 61.4%          |           |        |       |
| ㉖ 未払費用                      |           |                     | 39.6%          |           |        |       |
| ㉗ 未払消費税等                    |           |                     | 18.8%          |           |        |       |
| ㉘ 未払法人税等                    |           |                     | 1.0%           |           |        |       |
| ㉙ 受託販売                      |           |                     | 61.4%          |           |        |       |
| ㉚ 営業外支払手形                   |           |                     | 71.3%          |           |        |       |
| ㉛ 貸倒引当金                     |           |                     | 27.7%          |           |        |       |
| ㉜ 資産除去債務                    |           |                     | 59.4%          |           |        |       |
| ㉝ 退職給付引当金                   |           |                     | 31.7%          |           |        |       |
| ㉞ 繰延税金負債                    |           |                     | 5.9%           |           |        |       |
| ㉟ 繰越利益剰余金                   |           |                     | 76.2%          |           |        |       |
| ㊱ その他有価証券評価差額金              |           |                     | 42.6%          |           |        |       |
| ㊲ 売上                        |           |                     | 48.5%          |           |        |       |
| ㊳ 有価証券利息                    | 71.3%     |                     |                |           |        |       |
| ㊴ 為替差損益                     | 71.3%     |                     |                |           |        |       |
| ㊵ 法人税等調整額                   | 2.0%      |                     |                |           |        |       |