

CAIKUAI JIBEN JINENG XUNLIAN TIJI

财会基本技能训练题集

陈玲 主编
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前 言

从事任何职业性工作，尤其是第一线工作岗位的职业工作，都必须具备相应的职业技能。财会基本技能是从事会计及相关财会职业第一线工作岗位事务性工作所需要具备的基础性技能，熟练掌握财会基本技能是会计及相关财会职业第一线工作岗位对从业人员最基本的要求。

为了适应高职会计专业及相关财会专业教学的需要，我们组织编写了这本《财会基本技能训练题集》。本训练题集由四川财经职业学院财经基本技能教师陈玲同志编写，并经四川财经职业学院会计学副教授、中国注册会计师余坤和同志审定。

传票算训练题的原始数据，即传票数据本（传票本）可在当地珠算协会购买。

作 者

2009 年 8 月

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第一部分 数字书写练习

(二) 10 个汉字大写书写:

壹	贰	叁	肆	伍	陆	柒	捌	玖	零

二、读数与金额换算

(一) 读出下列各数

- | | |
|--------------------|-----|
| (1) 67,789,208 | 读作: |
| (2) 6,080.78 | 读作: |
| (3) 87,009.76 | 读作: |
| (4) 456,708.34 | 读作: |
| (5) 2,378,203.30 | 读作: |
| (6) 3,405,602.57 | 读作: |
| (7) 9,007.08 | 读作: |
| (8) 1,205,304.30 | 读作: |
| (9) 345,506,203.12 | 读作: |
| (10) 100,000.05 | 读作: |

(二) 写出下列小写金额的中文大写金额

- | | |
|----------------------|-----|
| (1) ¥ 9,405.09 | 写作: |
| (2) ¥ 2,003,045.23 | 写作: |
| (3) ¥ 3,289,405.86 | 写作: |
| (4) ¥ 5,300,204.15 | 写作: |
| (5) ¥ 17,304,200.24 | 写作: |
| (6) ¥ 36,308.10 | 写作: |
| (7) ¥ 32,307,107.27 | 写作: |
| (8) ¥ 8,124,204.18 | 写作: |
| (9) ¥ 20,005,104.42 | 写作: |
| (10) ¥ 13,405,100.04 | 写作: |

第二部分 珠算练习

第一篇 拨珠指法操练习

一、指法操练习

第一节：双合双分

双合： $+6789$

双分： -6789

第二节：斜合斜分

斜合： $+15151515$

斜分： -15151515

第三节：双上双下

预备：拨上 5555

双上： $5555 - 1234$

双下： $4321 + 1234$

第四节：扭进扭退

预备：拨上 1111

扭进： $1111 + 9999$

扭退： $11110 - 9999$

第五节：三指联拨

预备：拨上 6666

加： $6666 + 4444$

减： $11110 - 4444$

二、手指分工练习

(一) 拇指拨珠

(1)	401,232 32,111	(2)	203,431 140,013	(3)	204,313 230,111	(4)	14,312 100,030
(5)	24,311 410,130	(6)	13,322 21,021	(7)	40,432 402,001	(8)	412,034 21,400
(9)	302,031 12,401 20,012	(10)	203,130 10,301 120,010	(11)	23,022 210,120 101,102	(12)	301,104 21,101 102,201

(二) 食指拨珠

(1)	21,433 -20,121	(2)	43,024 -41,012	(3)	34,143 -14,022	(4)	32,041 -12,021
(5)	43,342 -32,110	(6)	42,421 -22,301	(7)	242,342 -131,021	(8)	334,241 -203,121
(9)	442,434 -210,302 -10,022	(10)	420,323 -100,201 -210,012	(11)	423,432 -102,110 -20,112	(12)	233,343 -102,210 -20,013

(三) 中指拨珠

(1)	55,550 -55,500	(2)	55,505 -55,505	(3)	55,555 -555	(4)	55,055 -5,055
(5)	500,555 -500,555 500,505	(6)	550,050 -50,050 5,550	(7)	5,555 -5,055 5,050	(8)	555,505 -50,500 -50,050
(9)	505,005 50,550 -505,055	(10)	555,505 -505,505 55,555	(11)	505,055 -505,055 505,050	(12)	505,005 50,555 -505,055

三、联拨方法练习

(一) 两指联拨

1. 拇指、中指拨珠

(1)	90,009	(2)	968,697	(3)	353,551	(4)	408,143
	800,809		31,302		25,025		531,525
(5)	989,799	(6)	947,859	(7)	524,545	(8)	864,377
	-776,667		-626,657		-512,525		-253,255
(9)	756,876	(10)	567,586	(11)	561,505	(12)	801,927
	-432,443		-234,244		552,535		532,515

2. 食指、中指拨珠

(1)	609,787	(2)	968,905	(3)	853,595	(4)	796,737
	-609,787		-968,905		-353,545		-251,535
(5)	304,313	(6)	747,319	(7)	403,020	(8)	839,471
	201,212		110,210		-302,010		-235,210

3. 拇指、食指拨珠

(1)	343,122	(2)	334,134	(3)	728,936	(4)	428,931
	767,988		776,976		989,899		789,689
(5)	111,111	(6)	435,127	(7)	451,082	(8)	970,217
	-99,999		-396,898		-389,698		-298,989

(二) 三指联拨

(1)	876,977	(2)	969,768	(3)	868,739	(4)	267,897
	234,133		141,342		243,411		43,313
(5)	111,010	(6)	413,221	(7)	214,930	(8)	701,321
	-22,134		-321,413		-132,341		-124,434

第二篇 珠算加减法练习

一、确定各数的位数

- | | | |
|-------------------|------------------|-------------------|
| (1) 0.00789 () | (2) 0.68945 () | (3) 406.83 () |
| (4) 0.67588 () | (5) 5.23456 () | (6) 456,567 () |
| (7) 7.08890 () | (8) 324,123 () | (9) 456.8790 () |
| (10) 4.98789 () | (11) 8.06745 () | (12) 5,643.12 () |
| (13) 412,089 () | (14) 107,467 () | (15) 0.34256 () |
| (16) 708.1234 () | (17) 0.00001 () | (18) 0.01234 () |

二、珠算基本加减法练习

(一) 直加直减、满五加、破五减练习

1. 直加直减单项练习

- | | |
|-----------------------|------------------------|
| (1) 5,337 + 1,512 = | (12) 711.51 + 82.45 = |
| (2) 2,752 + 6,246 = | (13) 1,921 + 7,057 = |
| (3) 3,514 + 6,235 = | (14) 7,486 + 2,513 = |
| (4) 3,107 + 6,791 = | (15) 346.28 + 0.71 = |
| (5) 5,362 + 2,327 = | (16) 452.63 + 537.26 = |
| (6) 352.81 + 542.06 = | (17) 125.53 + 324.36 = |
| (7) 1,115 + 6,734 = | (18) 7,849 + 0.78 = |
| (8) 112.50 + 866.15 = | (19) 1,192 + 7,705 = |
| (9) 793.89 + 5.10 = | (20) 4,786 + 5,212 = |
| (10) 452.36 + 37.62 = | (21) 6,849 - 5,337 = |
| (11) 3,478 + 5,521 = | (22) 8,998 - 6,246 = |

(23)	9,749	-	6,235	=	(32)	793.96	-	82.45	=
(24)	9,898	-	3,107	=	(33)	8,978	-	1,921	=
(25)	7,999	-	5,362	=	(34)	9,999	-	7,486	=
(26)	894.87	-	542.06	=	(35)	347.88	-	346.28	=
(27)	7,849	-	1,115	=	(36)	989.89	-	452.63	=
(28)	978.65	-	112.50	=	(37)	449.99	-	125.43	=
(29)	798.99	-	793.89	=	(38)	784.78	-	0.78	=
(30)	489.98	-	37.62	=	(39)	8,897	-	7,705	=
(31)	8,999	-	5,521	=	(40)	9,998	-	5,212	=

2. 凑五加、破五减单项练习

(1)	3,412	+	2,344	=	(21)	5,756	-	2,344	=
(2)	3,321	+	2,244	=	(22)	5,565	-	2,244	=
(3)	3,142	+	3,424	=	(23)	6,566	-	3,142	=
(4)	2,441	+	3,434	=	(24)	5,875	-	2,441	=
(5)	4,313	+	3,342	=	(25)	7,655	-	4,313	=
(6)	4,321	+	4,234	=	(26)	8,555	-	4,321	=
(7)	2,423	+	4,133	=	(27)	6,556	-	4,133	=
(8)	3,323	+	4,243	=	(28)	7,566	-	4,243	=
(9)	1,234	+	4,432	=	(29)	5,666	-	1,234	=
(10)	4,321	+	1,234	=	(30)	5,555	-	1,234	=
(11)	1,323	+	4,242	=	(31)	5,565	-	1,323	=
(12)	2,434	+	2,332	=	(32)	4,766	-	2,332	=
(13)	4,323	+	1,432	=	(33)	5,755	-	1,432	=
(14)	4,312	+	3,244	=	(34)	7,556	-	3,244	=
(15)	2,434	+	2,332	=	(35)	4,766	-	2,332	=
(16)	3,441	+	4,244	=	(36)	7,685	-	3,441	=
(17)	2,342	+	3,213	=	(37)	5,655	-	3,213	=
(18)	3,344	+	3,421	=	(38)	6,765	-	3,344	=
(19)	3,213	+	2,442	=	(39)	6,655	-	3,213	=
(20)	4,444	+	3,334	=	(40)	7,778	-	3,334	=

3. 直加、直减、凑五加、破五减综合练习

- (1) $202 + 7,150 + 1,546 =$
- (2) $1.12 + 15.20 + 20.56 =$
- (3) $42.32 + 3.02 + 20.43 =$
- (4) $2.31 + 20.34 + 32.02 =$
- (5) $135 + 102 + 151 + 201 + 310 =$
- (6) $8,015 + 202 + 251 + 1,010 + 521 =$
- (7) $502 + 105 + 351 + 8,010 + 21,030 =$
- (8) $1,328 + 230 + 2,121 + 2,010 + 3,310 =$
- (9) $5,987 - 1,122 - 1,140 =$
- (10) $87.89 - 55.01 - 31.64 =$
- (11) $3,839 - 102 - 1,531 =$
- (12) $7,142 - 101 - 6,031 =$
- (13) $9,822 - 7,021 + 1,700 =$
- (14) $3,849 - 102 + 3,040 =$
- (15) $7,692 + 1,210 - 3,021 =$

(二) 进十的加法、退十的减法练习

1. 进十的加法、退十的减法单项练习

- | | |
|------------------------|-------------------------|
| (1) $7,682 + 4,958 =$ | (14) $8,694 + 5,416 =$ |
| (2) $5,733 + 5,878 =$ | (15) $6,847 + 4,794 =$ |
| (3) $5,437 + 5,784 =$ | (16) $5,684 + 5,479 =$ |
| (4) $6,581 + 4,529 =$ | (17) $3,729 + 8,496 =$ |
| (5) $2,735 + 8,985 =$ | (18) $7,738 + 8,399 =$ |
| (6) $5,712 + 5,999 =$ | (19) $6,843 + 9,787 =$ |
| (7) $2,879 + 9,999 =$ | (20) $9,834 + 5,874 =$ |
| (8) $3,972 + 8,849 =$ | (21) $12,640 - 4,958 =$ |
| (9) $7,534 + 8,579 =$ | (22) $11,611 - 5,733 =$ |
| (10) $4,976 + 7,689 =$ | (23) $11,221 - 5,437 =$ |
| (11) $7,298 + 4,825 =$ | (24) $11,110 - 4,529 =$ |
| (12) $2,989 + 8,254 =$ | (25) $11,720 - 8,985 =$ |
| (13) $6,943 + 4,168 =$ | (26) $11,711 - 5,999 =$ |

- | | |
|-----------------------|-----------------------|
| (27) 12,878 - 9,999 = | (34) 14,110 - 5,498 = |
| (28) 12,821 - 8,287 = | (35) 11,641 - 4,727 = |
| (29) 16,113 - 7,534 = | (36) 11,163 - 5,479 = |
| (30) 12,665 - 4,976 = | (37) 12,225 - 8,496 = |
| (31) 12,123 - 4,889 = | (38) 16,137 - 8,399 = |
| (32) 11,243 - 2,929 = | (39) 16,640 - 9,834 = |
| (33) 11,111 - 9,999 = | (40) 15,112 - 9,438 = |

2. 进十的加法、退十的减法综合练习

- (1) $696 + 84 + 925 + 203 + 79 =$
- (2) $42 + 958 + 93 + 727 + 613 =$
- (3) $932 + 56 + 844 + 87 + 306 =$
- (4) $7.57 + 20.12 + 8.79 + 2.51 + 78.71 =$
- (5) $6.74 + 2.03 + 9.67 + 28.77 + 68.99 =$
- (6) $37.35 + 89.82 + 99.72 + 60.88 + 91.91 =$
- (7) $3,562 - 995 - 985 - 78 - 982 =$
- (8) $853.17 - 65.87 - 98.58 - 72.69 - 97.65 =$
- (9) $307.44 - 35.32 - 42.14 - 97.62 - 98.24 =$
- (10) $3,244 - 1,933 - 988 - 281 - 31 =$
- (11) $6,372 - 3,949 - 201 - 988 - 899 =$
- (12) $9,430.76 - 995 - 985 - 78 - 982 =$
- (13) $606,923 - 8,638 - 149 - 87,754 - 606 =$
- (14) $32.44 - 19.33 - 9.88 - 2.81 - 0.31 =$
- (15) $73.72 - 39.49 - 2.01 - 9.88 - 8.99 =$

(三) 破五进十的加法和退十还五的减法练习

1. 破五进十的加法和退十还五的减法单项练习

- | | |
|---------------------|----------------------|
| (1) 5,676 + 6,667 = | (6) 7,876 + 6,668 = |
| (2) 5,565 + 8,779 = | (7) 5,566 + 6,778 = |
| (3) 7,788 + 6,766 = | (8) 5,755 + 8,767 = |
| (4) 6,765 + 7,679 = | (9) 5,587 + 7,709 = |
| (5) 5,555 + 9,876 = | (10) 6,875 + 8,669 = |

- | | | | | | | | | | |
|------|--------|---|-------|---|------|--------|---|-------|---|
| (11) | 7,869 | + | 6,575 | = | (26) | 14,544 | - | 6,668 | = |
| (12) | 6,976 | + | 6,568 | = | (27) | 12,344 | - | 6,778 | = |
| (13) | 9,846 | + | 6,247 | = | (28) | 14,522 | - | 8,767 | = |
| (14) | 6,756 | + | 7,768 | = | (29) | 13,296 | - | 7,709 | = |
| (15) | 7,789 | + | 7,706 | = | (30) | 15,544 | - | 8,669 | = |
| (16) | 5,879 | + | 8,389 | = | (31) | 14,444 | - | 6,575 | = |
| (17) | 6,758 | + | 6,676 | = | (32) | 13,544 | - | 6,976 | = |
| (18) | 6,887 | + | 8,766 | = | (33) | 16,093 | - | 9,846 | = |
| (19) | 14,665 | + | 9,768 | = | (34) | 14,524 | - | 7,768 | = |
| (20) | 35,555 | + | 6,787 | = | (35) | 15,495 | - | 7,706 | = |
| (21) | 12,343 | - | 6,667 | = | (36) | 14,268 | - | 5,879 | = |
| (22) | 14,344 | - | 8,779 | = | (37) | 13,434 | - | 6,676 | = |
| (23) | 14,554 | - | 7,788 | = | (38) | 15,653 | - | 6,887 | = |
| (24) | 14,444 | - | 7,679 | = | (39) | 24,433 | - | 9,768 | = |
| (25) | 15,431 | - | 9,876 | = | (40) | 42,342 | - | 6,787 | = |

2. 破五进十的加法和退十还五的减法综合练习

- (1) $767 + 9,072 + 69,105 + 4,336 + 250,342 =$
(2) $476,084 + 29,103 + 9,328 + 732 + 7,942 =$
(3) $93,264 + 735 + 204 + 352,873 + 1,587 =$
(4) $7,143 + 398 + 987,043 + 125 + 4,971 =$
(5) $267 + 809,645 + 290 + 5,748 + 615 =$
(6) $89,217 + 568 + 6,074 + 523 + 942,015 =$
(7) $326,907 - 465 - 3,046 - 67,518 - 372 =$
(8) $702,954 - 36,219 - 576 - 4,728 - 312 =$
(9) $198,704 - 21,359 - 643 - 8,061 - 536 =$
(10) $794,650 - 971 + 8,514 + 985,206 - 40,725 =$
(11) $3,546 + 896,072 + 258 - 6,103 + 245 =$
(12) $9,754 - 617 + 958,702 + 591 - 2,048 =$
(13) $970,485 - 213 + 5,308 + 816 - 49,021 =$
(14) $986,031 - 408 + 1,942 + 570 - 71,295 =$
(15) $7,204 + 970,821 + 653 - 2,016 + 790,632 =$