

第10回 BATIC (国際会計検定) 模範解答

※Subject 2のみ各設問のレベルをAM (Accounting Manager) CO (Controller) と標記しています。

〈Subject 1 :1~30 & Subject 2:1~60〉 (Subject 1 各 8 点 計240点 Subject 2 各 7 点 計420点)

Subject 1				Subject 2											
問	解答	問	解答	問	解答	レベル	問	解答	レベル	問	解答	レベル	問	解答	レベル
1	①	16	④	1	⑤	AM	16	①	AM	31	③	CO	46	③	CO
2	②	17	③	2	③	AM	17	③	AM	32	③	CO	47	②	CO
3	①	18	⑤	3	①	AM	18	⑤	AM	33	③	CO	48	③	CO
4	④	19	①	4	②	AM	19	①	AM	34	④	CO	49	①	CO
5	④	20	⑤	5	③	AM	20	①	AM	35	②	CO	50	②	CO
6	③	21	③	6	③	AM	21	②	AM	36	③	CO	51	④	CO
7	③	22	②	7	④	AM	22	④	AM	37	③	CO	52	①	CO
8	②	23	⑤	8	③	AM	23	③	AM	38	③	CO	53	①	CO
9	①	24	②	9	②	AM	24	④	AM	39	①	CO	54	①	CO
10	④	25	③	10	②	AM	25	①	AM	40	⑤	CO	55	②	CO
11	②	26	④	11	④	AM	26	①	AM	41	①	CO	56	①	CO
12	②	27	④	12	③	AM	27	②	AM	42	②	CO	57	⑤	CO
13	②	28	①	13	②	AM	28	④	AM	43	②	CO	58	⑤	CO
14	④	29	①	14	②	AM	29	②	AM	44	③	CO	59	③	CO
15	③	30	③	15	②	AM	30	③	AM	45	⑤	CO	60	⑤	CO

Subject 1

31 (20点)

- | | |
|--|------------------------------|
| (1) Bought office supplies with cash. | [3 (Cash payment journal)] |
| (2) Bought merchandise on account. | [5 (Purchases journal)] |
| (3) Sold merchandise on account. | [4 (Sales journal)] |
| (4) Sold merchandise for cash. | [2 (Cash receipt journal)] |
| (5) Paid cash to settle an account payable. | [3 (Cash payment journal)] |
| (6) Borrowed money from a bank. | [2 (Cash receipt journal)] |
| (7) Issued common stock and received cash. | [2 (Cash receipt journal)] |
| (8) Received cash for settlement of an account receivable. | [2 (Cash receipt journal)] |
| (9) Bought equipment on account. | [1 (General journal)] |
| (10) Issued common stock and received land. | [1 (General journal)] |

35 (20点)

- (1) July 1, 2004
- | | |
|--------------------------------|--|
| Dr. 1 (Rent expense) [6,000] | |
| Cr. 3 (Cash) [6,000] | |
- (2) December 31, 2004
- | | |
|--------------------------------|--|
| Dr. 2 (Prepaid rent) [4,500] | |
| Cr. 1 (Rent expense) [4,500] | |

32 (20点)

XYZ Company
Trial Balance
December 31, 2004

Account Title	Dr.	Cr.
Cash	[1,000]	[]
Equipment	[8,000]	[]
Building	[15,000]	[]
Accounts payable	[]	[400]
Bonds payable	[]	[10,000]
Common stock (Capital)	[]	[10,000]
Retained earnings	[]	[500]
Sales	[]	[15,000]
Purchases	[7,000]	[]
Salaries expense	[3,000]	[]
Advertising expense	[1,900]	[]
Total	<u>[35,900]</u>	<u>[35,900]</u>

33 (20点)

- | | |
|---|---------------|
| 1. Depreciation expense of building | \$ [9,000] |
| 2. Net book value of building | \$ [73,000] |
| 3. Depreciation expense of machinery | \$ [5,000] |
| 4. Accumulated depreciation of machinery | \$ [8,750] |
| 5. Depreciation expense of delivery equipment | \$ [6,000] |

34 (20点)

- | | |
|-----------------------|----------------|
| 1. Net sales | \$ [297,000] |
| 2. Cost of goods sold | \$ [114,000] |
| 3. Gross profit | \$ [183,000] |

36 (20点)

- (1) Issued common stock for cash.
- | | | | |
|----------------------|----------|----------|-----------|
| Assets | Increase | Decrease | No effect |
| Liabilities | Increase | Decrease | No effect |
| Stockholders' equity | Increase | Decrease | No effect |
- (2) Bought equipment with cash.
- | | | | |
|----------------------|----------|----------|-----------|
| Assets | Increase | Decrease | No effect |
| Liabilities | Increase | Decrease | No effect |
| Stockholders' equity | Increase | Decrease | No effect |
- (3) Paid utilities expense with cash.
- | | | | |
|----------------------|----------|----------|-----------|
| Assets | Increase | Decrease | No effect |
| Liabilities | Increase | Decrease | No effect |
| Stockholders' equity | Increase | Decrease | No effect |
- (4) Borrowed money from a bank.
- | | | | |
|----------------------|----------|----------|-----------|
| Assets | Increase | Decrease | No effect |
| Liabilities | Increase | Decrease | No effect |
| Stockholders' equity | Increase | Decrease | No effect |

37 (20点)

ABC Company
Income Statement
For the Year Ended December 31, 2004

10 (Sales)		\$ [30,000]
2 (Cost of goods sold)		[14,000]
5 (Gross profit)		[16,000]
Operating expenses:		
8 (Rent expense)	[1,000]	
3 (Depreciation expense)	[2,500]	[3,500]
4 (Net income)		<u>\$ [12,500]</u>

38 (20点)

XYZ Company
Income Statement
For the Year Ended December 31, 2004

10 (Revenue)	\$ [45,000]
6 (Expenses)	[25,000]
8 (Net income)	<u>[20,000]</u>

XYZ Company
Balance Sheet
As of December 31, 2004

Assets		Liabilities and Stockholders' Equity	
3 (Cash)	\$ [5,000]	2 (Accounts payable)	\$ [2,000]
1 (Accounts receivable)	[8,000]	12 (Total liabilities)	[2,000]
7 (Land)	[18,000]	4 [Common stock (Capital)]	[7,000]
		9 (Retained earnings)	[22,000]
		14 (Total stockholders'equity)	[29,000]
11 (Total assets)	<u>\$ [31,000]</u>	13 (Total liabilities and stockholders'equity)	<u>\$ [31,000]</u>

Subject 2

61AM (45点)

ABC Company
Balance Sheet
As of December 31, 2004

Assets		Liabilities and Stockholders' Equity	
Current assets		Current liabilities	
c (Cash and cash equivalents)	¥[4,000]	Accounts payable	¥2,500
i (Short-term investment)	[2,500]	Total current liabilities	2,500
Accounts receivable	3,000		
Total current assets	[9,500]		
Property, plant, and equipment		Stockholders' equity	
g (Land)	[13,000]	d (Common stock)	[10,000]
Total property, plant, and equipment	[13,000]	b (Additional paid-in capital)	[11,000]
Intangible assets		h (Retained earnings)	[6,500]
e (Goodwill)	[5,000]	a (Accumulated other comprehensive income)	[500]
Total intangible assets	[5,000]	j (Treasury stock)	[(1,000)]
Investments		Total stockholders' equity	[27,000]
f (Investments in marketable securities)	[2,000]		
Total investments	[2,000]		
Total assets	<u>¥[29,500]</u>	Total liabilities and stockholders' equity	<u>¥[29,500]</u>

62AM (45点)

- (1) \$[(1,000)]
- (2) \$[2,500]
- (3) \$[(900)]
- (4) \$[(4,200)]
- (5) \$[3,000 or (3,000)]

63CO (45点)

- (1)
1. True False
 2. True False
 3. True False
 4. True False

(2)
The journal entry for the delivery equipment is

Dr.	(g) (Rent expense)	[20,000]
		[]
		[]
Cr.	(b) (Cash)	[20,000]
		[]
		[]

The journal entry for the machine is

Dr.	(d) (Interest expense)	[4,152]
	(f) (Lease obligation)	[8,848]
	(c) (Depreciation expense)	[7,415]
Cr.	(b) (Cash)	[13,000]
	(a) (Accumulated depreciation)	[7,415]
		[]

- (3) \$ [3,445]

64CO (45点)

Consolidated Balance Sheet as of December 31, 2004

Cash	\$ [90,000]	Accounts payable	\$ [39,000]
Accounts receivable	[57,000]	Long-term notes payable	[80,000]
Inventory	[54,000]	(d) (Minority interest)	[9,200]
Land	[29,000]	Common stock	[50,000]
Equipment	[80,000]	Additional paid-in capital	[80,000]
(b) (Goodwill)	[35,200]	Retained earnings	[87,000]
	<u>\$ [345,200]</u>		<u>\$ [345,200]</u>

第10回BATIC(国際会計検定)配点・平均点

	Subject 1		Subject 2			
	Bookkeeper & Accountant		Accounting Manager		Controller	
	multiple choice	descriptive questions	multiple choice	descriptive questions	multiple choice	descriptive questions
Total Score	240	160	210	90	210	90
Average	194.0	125.7	100.1	38.0	78.8	35.2