

第13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> (Subject1 各 8 点 計240点 Subject2 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	②	1	④	AM	16	②	AM	31	③	CO	46	⑤	CO
2	⑤	17	③	2	②	AM	17	⑤	AM	32	④	CO	47	②	CO
3	②	18	③	3	④	AM	18	③	AM	33	⑤	CO	48	②	CO
4	①	19	④	4	④	AM	19	①	AM	34	②	CO	49	②	CO
5	③	20	②	5	③	AM	20	⑤	AM	35	②	CO	50	①	CO
6	④	21	①	6	⑤	AM	21	①	AM	36	③	CO	51	④	CO
7	③	22	②	7	⑤	AM	22	①	AM	37	①	CO	52	⑤	CO
8	⑤	23	②	8	③	AM	23	①	AM	38	⑤	CO	53	②	CO
9	③	24	③	9	①	AM	24	④	AM	39	③	CO	54	③	CO
10	①	25	⑤	10	②	AM	25	②	AM	40	⑤	CO	55	④	CO
11	④	26	③	11	④	AM	26	④	AM	41	④	CO	56	⑤	CO
12	④	27	⑤	12	④	AM	27	③	AM	42	⑤	CO	57	⑤	CO
13	①	28	③	13	②	AM	28	③	AM	43	①	CO	58	②	CO
14	④	29	③	14	②	AM	29	②	AM	44	①	CO	59	①	CO
15	⑤	30	③	15	①	AM	30	①	AM	45	④	CO	60	③	CO

Subject 1

31 (20点)

- (1) 3
- (2) 1
- (3) 2
- (4) 2
- (5) 3
- (6) 2
- (7) 4
- (8) 5
- (9) 1
- (10) 3

32 (20点)

- (1) \$[5,500]
- (2) \$[1,700]
- (3) \$[11,850]
- (4) \$[1,900]
- (5) \$[3,550]

33 (20点)

- (1) (A) 3
(B) 4
- (2)

Dr.	1	[9,125]
		Cr.	3	[
			9,000]
			5	[
			125]

34 (20点)

- (1)
 - 1. \$[11,500]
 - 2. \$[51,000]
 - 3. \$[20,500]
- (2)
 - 1. \$[25,000]
 - 2. \$[45,500]

35 (20点)

- (1) 2
- (2) 5
- (3) 4
- (4) 3
- (5) 6

36 (20点)

	Dr.		Cr.	(\$)
Cash	[3,300]	[
Accounts receivable	[2,200]	[
Equipment	[10,000]	[
Bonds payable	[]	[5,100	
Common stock	[]	[5,000	
Retained earnings	[]	[2,200	
Sales	[]	[8,900	
Salaries expense	[6,000]	[
Interest income	[]	[600	
Interest expense	[500]	[
Salaries payable	[]	[200	
Total	[22,000]	[22,000	

37 (20点)

ABC Company Income Statement For the Year Ended December 31, 2006	
Sales	\$ [34,000]
Cost of goods sold	[26,000]
<input type="text" value="4"/>	[8,000]
Operating expenses:	
<input type="text" value="3"/>	[800 or (800)]
Other income and expenses:	
<input type="text" value="8"/>	[2,500]
<input type="text" value="5"/>	\$ [9,700]

38 (20点)

ABC Company Balance Sheet As of December 31, 2006			
Assets		Liabilities and Stockholders' Equity	
Cash	\$ [8,700]	Accounts payable	\$ [6,500]
Accounts receivable	[6,400]	<input type="text" value="10"/>	[1,000]
Inventory	[5,700]	Total liabilities	[7,500]
<input type="text" value="2"/>	[10,000]	Common stock	[10,000]
<input type="text" value="1"/>	[(800)]	Retained earnings	[12,500]
		Total stockholders' equity	[22,500]
		Total liabilities and	
Total assets	\$ [30,000]	stockholders' equity	\$ [30,000]

Subject 2

61AM (45点)

- (1)
\$ [13,633]
- (2)
Dr. [13,747]
Cr. [12,000]
 [1,747]
- (3)
Dr. [106,000]
Cr. [100,000]
 [6,000]
- (4)
\$ [1,384] of [gain], loss

63CO (45点)

- (1)
\$ [1,000]
- (2)
Dr. [400]
Cr. [400]
- (3)
Dr. [3,200]
Cr. [3,200]
- (4)
\$ [320]

62AM (45点)

- (1)
\$ [5,000]
- (2)
\$ [0]
- (3)
1.
\$ [3,750]
2.
\$ [4,750]
- (4)
1. Incorrect
2.
3. Incorrect

64CO (45点)

- (1)
\$ [74,000]
- (2)
\$ [12,000]
- (3)
Dr. [3,000]
Cr. [3,000]
- (4)
Dr. Sales [2,500]
Cr. Cost of goods sold [2,500]
Dr. Cost of goods sold [1,500]
Cr. Inventory [1,500]
Dr. [150]
Cr. [150]

第13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	199.6	120.1	107.5	33.2	88.3	24.8