

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

## Subject 1

**31** (20点)

Cash (Dr.) Receipt Journal <span style="float: right;">CR</span>					
Date	Account, Cr.	Explanation	P. R.	Amount	Total
Nov. 14	d.		2	1,500	
Nov. 30	Cash, Dr.		1		1,500

  

Cash (Cr.) Payment Journal <span style="float: right;">CP</span>					
Date	Account, Dr.	Explanation	P. R.	Amount	Total
Nov. 6	e.		5	400	
Nov. 30	Cash, Cr.		1		400

  

Sales (Cr.) Journal <span style="float: right;">S</span>					
Date	Account, Dr.	Explanation	P. R.	Amount	Total
Nov. 15	i.		6	3,300	
Nov. 30	Sales, Cr.		2		3,300

  

Purchase (Dr.) Journal <span style="float: right;">P</span>					
Date	Account, Cr.	Explanation	P. R.	Amount	Total
Nov. 2	e.		5	1,000	
Nov. 30	Purchases, Dr.		3		1,000

  

General Journal <span style="float: right;">G</span>					
Date	Description	P. R.	Dr.	Cr.	
Nov. 20	g.	4	500		
	i.	6		500	

**33** (20点)

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

**32** (20点)

Cash <span style="float: right;">1</span>							
Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
Nov. 30		CR	1,500	Nov. 30		CP	400

  

Sales <span style="float: right;">2</span>							
Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
				Nov. 14		CR	1,500
				Nov. 30		S	3,300

  

Purchases <span style="float: right;">3</span>							
Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
Nov. 30		P	1,000				

  

Notes Receivable <span style="float: right;">4</span>							
Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
Nov. 20		G	500				

  

Green Company <span style="float: right;">5</span>							
Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
Nov. 6		CP	400	Nov. 2		P	1,000

  

White Company <span style="float: right;">6</span>							
Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
Nov. 15		S	3,300	Nov. 20		G	500

**34** (20点)

- (1) \$ [ 5,000 ]
- (2)

ABC Company Post-Closing Trial Balance December 31, 2006			
Cash	\$ [ 7,700 ]	\$ [ ]	
Accounts receivable	[ 1,900 ]	[ ]	
Land	[ 10,000 ]	[ ]	
Accounts payable	[ ]	[ 2,200 ]	
Common stock	[ ]	[ 10,000 ]	
Retained earnings	[ ]	[ 7,400 ]	
<b>Total</b>	<b>\$ [ 19,600 ]</b>	<b>\$ [ 19,600 ]</b>	

**35 (20点)**

- (1)  
\$ [ 2,880 ]
- (2)  
Dr. ( 3 ) [ 2,880 ]  
( 5 ) [ 120 ]  
Cr. ( 1 ) [ 3,000 ]
- (3)  
\$ [ 3,000 ]

**36 (20点)**

1. \$ [ 48,000 ]
2. \$ [ 98,100 ]
3. \$ [ 12,800 ]
4. \$ [ 54,700 ]
5. \$ [ 122,700 ]

**37 (20点)**

ABC Company Income Statement For the Year Ended December 31, 2006	
Sales	\$ [ 31,000 ]
<input type="text" value="3"/>	[ 25,400 ]
<input type="text" value="4"/>	[ 5,600 ]
Operating expenses:	
<input type="text" value="9"/>	[ 8,000 ]
<input type="text" value="7"/>	\$ [ (2,400) ]

**38 (20点)**

ABC Company Balance Sheet As of December 31, 2006			
Assets		Liabilities and Stockholders' Equity	
Cash	\$ [ 9,900 ]	Accounts payable	\$ [ 1,900 ]
Accounts receivable	[ 2,300 ]	<input type="text" value="10"/>	[ 1,000 ]
<input type="text" value="5"/>	[ 2,500 ]	<input type="text" value="1"/>	10,000
<input type="text" value="6"/>	10,000	Total liabilities	[ 12,900 ]
		<input type="text" value="2"/>	[ 11,000 ]
		Retained earnings	[ 800 ]
		Total stockholders' equity	[ 11,800 ]
		Total liabilities and stockholders' equity	\$ [ 24,700 ]
Total assets	\$ [ 24,700 ]		

**Subject 2****61AM (45点)**

- (1)  
A ( 8 )  
B ( 2 )  
C ( 4 )  
D ( 5 )  
E ( 3 )
- (2)  
1. \$ [ 31,000 ]  
2. \$ [ 78,000 ]  
3.  
i. (A)  
ii. (A)  
iii. (B)  
iv. (B)  
v. (A)  
vi. (A)

**62AM (45点)**

- (1)  
Dr. ( 4. ) [ 550,000 ]  
Cr. ( 2. ) [ 550,000 ]
- (2)  
Dr. ( 4. ) [ 120,000 ]  
Cr. ( 3. ) [ 120,000 ]
- (3) \$ [ 630,000 ]  
(4) \$ [ 570,000 ]

**63CO (45点)**

- (1)  
Dr. Cash [ 70,000 ]  
( 1. ) [ 160,000 ]  
Cr. Equipment [ 200,000 ]  
( 3. ) [ 30,000 ]  
Dr. ( 5. ) [ 70,000 ]  
Cr. ( 8. ) [ 70,000 ]
- (2) \$ [ 22,500 ]  
(3) \$ [ 17,500 ]  
(4)  
Dr. Cash [ 22,082 ]  
Cr. ( 3. ) [ 22,082 ]  
Dr. ( 5. ) [ 7,000 ]  
Cr. ( 2. ) [ 7,000 ]

**64CO (45点)**

- (1)
- | ABC Company's Balance Sheet    |                |                                |                |
|--------------------------------|----------------|--------------------------------|----------------|
| Cash                           | \$ [ 64,000 ]  | Accounts payable               | \$ [ 27,000 ]  |
| Accounts receivable            | [ 24,000 ]     | Bonds payable                  | [ 60,000 ]     |
| Inventory                      | [ 25,000 ]     | <input type="text" value="2"/> | [ 110,000 ]    |
| Equipment                      | [ 47,500 ]     | <input type="text" value="1"/> | [ 234,000 ]    |
| Building                       | [ 110,000 ]    | <input type="text" value="7"/> | [ 44,000 ]     |
| Land                           | [ 200,000 ]    |                                |                |
| <input type="text" value="4"/> | [ 4,500 ]      |                                |                |
|                                | \$ [ 475,000 ] |                                | \$ [ 475,000 ] |
- (2)  
1. \$ [ 2,500 ]  
2. \$ [ 44,000 ]  
3. \$ [ 451,000 ]

**第14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
<b>Total Score</b>	240	160	210	90	210	90
<b>Average</b>	186.1	115.8	104.0	41.7	86.9	34.3