

第30回BATIC (国際会計検定) 模範解答

<Subject1:1~30 & Subject2:1~60> (Subject1 各 8 点 計240点 Subject2 各 7 点 計420点)

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

Subject 1

31 (20点)

- (1)
 Dr [20,000]
 Cr [20,000]
- (2)
 Dr [2,500]
 Cr [1,000]
 [1,500]
- (3)
 Dr [1,400]
 Cr [1,400]
- (4)
 Dr [3,000]
 Cr [3,000]
- (5)
 Dr [1,500]
 Cr [1,500]

32 (20点)

- (1) \$[7,800]
 (2) \$[6,050]
 (3) \$[7,600]
 (4) \$[1,100]
 (5) \$[3,350]

33 (20点)

- (1)
 Dr [750]
 Cr [750]
- (2)
 Dr [750]
 Cr [750]
- (3)
 Dr [3,000]
 Cr [3,000]

34 (20点)

- (1)
 Dr [6,000]
 Cr [6,000]
- (2)
 1. \$[12,000]
 2. \$[13,200]
 3. \$[98,800]

35 (20点)

- (1)
 Dr [1,750]
 []
 Cr [1,750]
 []
- (2)
 Dr [900]
 [500]
 Cr [900]
 [500]
- (3)
 1. €[3,600]
 2. €[750]

36 (20点)

ABC Company Post-Closing Trial Balance 31 December 2014			
	Dr		Cr
<input type="text" value="3"/>	\$[4,300]	\$[]	
<input type="text" value="2"/>	[3,700]	[]	
<input type="text" value="4"/>	[18,000]	[]	
<input type="text" value="1"/>	[]	[5,600]	
<input type="text" value="8"/>	[]	[15,000]	
<input type="text" value="5"/>	[]	[5,400]	
Total	\$[26,000]	\$[26,000]	

37 (20点)

XYZ Company Income Statement For the Year Ended 31 December 2014		
Sales		€[37,000]
<input type="text" value="2"/>		[14,200]
<input type="text" value="4"/>		[22,800]
Selling, general and administrative expenses:		
Salaries expense	[11,400]	
Rent expense	[3,200]	
Utilities expense	[2,300]	
Office supplies expense	[1,500]	
<input type="text" value="3"/>	[1,800]	[20,200]
<input type="text" value="8"/>		€[2,600]

38 (20点)

XYZ Company Balance Sheet As at 31 December 2014			
Assets		Liabilities and Equity	
Cash	€[10,500]	Accounts payable	€[11,000]
Accounts receivable	[8,700]	<input type="text" value="11"/>	[200]
Inventory	[2,400]	Total liabilities	[11,200]
<input type="text" value="5"/>	[400]		
<input type="text" value="7"/>	[1,600]	Share capital	[12,000]
Office equipment	[10,000]	<input type="text" value="10"/>	[8,600]
<input type="text" value="1"/>	[1,800]	Total equity	[20,600]
Total assets	€[31,800]	Total liabilities and equity	€[31,800]

Subject 2

61 (45点)

- (1) €[181,000]
- (2) €[17,000]
- (3) €[7,950]
- (4) €[(1,500)]
- (5) €[3,750]
- (6) €[10,200]

62 (45点)

- (1) \$[120,000]
- (2)
 - (A) \$[126,000]
 - (B) \$[302,400]
 - (C) \$[201,600]
- (3)
 - (A) \$[94,500]
 - (B) \$[346,500]
 - (C) \$[189,000]

63 (45点)

	Interest paid	Interest expense	Discount amortised	Carrying amount of bonds (€)
1/1/15				77,821
31/12/15	3,200	[3,891]	[691]	[78,512]
31/12/16	3,200	[3,926]	[726]	[79,238]
31/12/17	3,200	[3,962]	[762]	[80,000]

(2)

- (A) €[39,600]
- (B) €[13,860]
- (C) €[53,460]

64 (45点)

- (1)
 - (A) €[2,100]
 - (B) €[1,500]
- (2) €[37,600] of (Liability Asset) (Circle the right answer.)
- (3) €[43,100] of (Expense Income) (Circle the right answer.)
- (4) €[4,500] of (Debit Credit) (Circle the right answer.)

第30回BATIC(国際会計検定)配点・平均点

	Subject 1		Subject 2	
	Bookkeeper & Accountant Level		Accounting Manager&Controller Level	
	multiple choice	descriptive questions	multiple choice	descriptive questions
Total Score	240	160	420	180
Average	194	104.9	182.6	42