

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

Subject 1

31 (20点)

- (1) 5. Sales journal
- (2) 4. Purchase journal
- (3) 2. Cash receipt journal
- (4) 1. Cash payment journal
- (5) 5. Sales journal
- (6) 4. Purchase journal
- (7) 2. Cash receipt journal
- (8) 1. Cash payment journal
- (9) 2. Cash receipt journal
- (10) 3. General journal

32 (20点)

- (1) \$[5,700]
- (2) \$[4,500]
- (3) \$[5,900]
- (4) \$[600]
- (5) \$[3,600]
- (6) \$[1,900]

33 (20点)

XYZ Company
Trial balance
31 January 2017 (Unit: €)

	Dr	Cr
Cash	[3,700]	[]
Accounts receivable	[2,500]	[]
Office furniture	[6,000]	[]
Accounts payable	[]	[1,200]
Notes payable	[]	[1,500]
Share capital	[]	[8,000]
Retained earnings	[]	[600]
Sales	[]	[2,300]
Rent expense	[800]	[]
Utilities expense	[600]	[]
Total	[13,600]	[13,600]

34 (20点)

- (1)
 - Dr 2. Interest expense [360]
 - Cr 3. Interest payable [360]
- (2)
 - Dr 3. Interest payable [360]
 - Cr 2. Interest expense [360]
- (3)
 - Dr 2. Interest expense [1,440]
 - Cr 1. Cash [1,440]

35 (20点)

- (1)
 - 1.
 - Dr 3. Automobile [7,000]
 - Cr 4. Cash [7,000]
 - 2.
 - Dr 5. Depreciation expense [1,500]
 - Cr 2. Accumulated depreciation [1,500]
- (2)
 - 1. €[4,000]
 - 2. €[5,900]
 - 3. €[9,100]

36 (20点)

- (1)
 - 1. \$[6,000]
 - 2. \$[8,400]
 - 3. \$[14,000]
- (2)
 - [1.4] (More Less) (Higher Lower)

37 (20点)

XYZ Company Income Statement For the Year Ended 31 December 2016		
Sales		€[24,700]
4. Cost of sales		[10,800]
6. Gross profit		[13,900]
Selling, general and administrative expenses:		
Salaries expense	€[11,600]	
5. Depreciation expense	[1,250]	
10. Office supplies expense	[750]	[13,600]
12. Profit for the year		€[300]

38 (20点)

XYZ Company Balance Sheet As at 31 December 2016			
Assets		Liabilities and Equity	
Cash	€[8,900]	1. Accounts payable	€[12,000]
2. Accounts receivable	[5,600]	15. Salaries payable	[400]
Inventory	[2,500]	Total liabilities	[12,400]
9. Office supplies	[1,050]		
Office equipment	[5,500]	Share capital	[8,000]
3. Accumulated depreciation	[(1,250)]	14. Retained earnings	[1,900]
		Total equity	[9,900]
Total assets	€[22,300]	Total liabilities and equity	€[22,300]

Subject 2

61 (45点)

XYZ Company Statement of Profit or Loss and Other Comprehensive Income For the year ended 31 December 2016		
(Unit: €)		
Revenue	[380,000]	
Cost of sales	[(250,000)]	
Gross profit	[130,000]	
Other income	5,000	
Selling, general and administrative expenses	(67,000)	
Other expenses	[(8,000)]	
Finance costs	[(11,000)]	
7	[49,000]	
1	[(9,800)]	
8	[39,200]	
3	[(11,200)]	
Profit for the year	[28,000]	
Other comprehensive income:		
Items that will not be reclassified to profit or loss:		
5	[(900)]	
Income tax relating to items that will not be reclassified	[180]	
Total items that will not be reclassified to profit or loss	[(720)]	
Items that may be reclassified subsequently to profit or loss:		
6	[(5,400)]	
Decrease of unrealised gain on sale of debt instruments	[(3,700)]	
Income tax relating to items that may be reclassified	[1,820]	
Total items that may be reclassified subsequently to profit or loss	[(7,280)]	
Other comprehensive income for the year	[(8,000)]	
Total comprehensive income for the year	[20,000]	

62 (45点)

(1)\$[34,000]	
(2)\$[18,600]	
(3)	
(A)\$[27,600]	
(B)\$[31,000]	
(C)\$[43,850]	
(4)\$[1,300]	of (①) (②)

63 (45点)

P Company's Consolidated Statement of Financial Position			
Cash	€[160,000]	Trade and other payables	€[390,000]
Trade and other receivables	[235,000]	Long-term debt	[760,000]
Inventory	[390,000]	Share capital	[100,000]
Property, plant and equipment	[1,100,000]	Share premium	[440,000]
4	[155,000]	Retained earnings	[290,000]
		5	[60,000]
	€[2,040,000]		€[2,040,000]

- (2)
- (A) €[37,000]
 - (B) €[132,000]
 - (C) €[2,017,000]

64 (45点)

- (1)
- (A) [400]
 - (B) €[120]
- (2)
- (A) [800]
 - (B) [1,000]
 - (C) €[60]
 - (D) €[55]
 - (E) €[29]

第33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	186	106.1	170.8	56.6