

## 第7回BATIC(国際会計検定)模範解答

Subject2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 Subject 2 各 7 点) [ Subject 2 問 54 ] 誤字のため全員加算

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

**Subject 1 31 (20点)**

a	b	c	d	e	f	g	h

**32 (20点)**

( A : 3 ) 4,500	( B : 4 ) 3,000      4,500 6,000
( C : 7 ) 2,000	( D : 5 ) 5,000
( E : 9 ) 4,000	( F : 6 ) 10,000

**33 (20点)**

*Cash (Dr.) Receipt Journal* C2

Date	Account, Cr.	Explanation	P. R.	Amount	Total
9/10	Accounts Receivable		3	5,000	
9/20	Sales		8	3,500	
9/30	Cash, Dr.		1		8,500

*Cash (1)*

Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
9/30		C2	8,500				

*Accounts Receivable (3)*

Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
				9/10		C2	5,000

*Sales (8)*

Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
				9/20		C2	3,500

**34 (20点)**

ABC Company  
Trial Balance  
December 31, 2003

( \$ )

Account Title	Debit	Credit
Cash	3,000	
Accounts receivable	( 47,000 )	( )
Inventory	( 10,000 )	( )
Accounts payable	( )	( 4,500 )
Notes payable	( )	( 30,200 )
Common stock ( Capital )		5,000
Retained earnings	( )	( 4,000 )
Purchases	( 520,000 )	( )
Salary expense	( 125,000 )	( )
Rent expense	( 33,000 )	( )
Interest expense	4,700	
Sales	( )	( 699,000 )
<b>Total</b>	<b>( 742,700 )</b>	<b>( 742,700 )</b>

**35 (20点)**

XYZ Company  
Income Statement  
For the Year Ended December 31, 2003

Sales		\$ 75,500
a: 1		[ 54,600 ]
Gross profit		[ 20,900 ]
Operating expenses:		
Salary expense	[ 6,200 ]	
Rent expense	4,800	
b: 2	[ 1,350 ]	[ 12,350 ]
Net income		\$ [ 8,550 ]

**36 (20点)**

XYZ Company  
Balance Sheet  
As of December 31, 2003

Assets	Liabilities and Stockholders' Equity
Cash	Accounts payable
Accounts receivable	\$1,200
Inventory	c: 5 [ 200 ]
Total current assets	d: 3 [ 1,400 ]
Equipment	Common stock ( Capital )
6,000	2,000
Less: a: 6 [ 1,350 ]	Retained earnings
[ 4,650 ]	e: 7 [ 9,550 ]
b: 4 [ 12,950 ]	Total liabilities and stockholders' equity
	\$ [ 12,950 ]

**37 (20点)**

( 1 ) Interest expense	\$ [ 24,750 ]
( 2 ) Rent expense	\$ [ 50,500 ]

**38 (20点)**

XYZ Company  
Trial Balance  
December 31, 2003

Unit: \$

Account Title	Debit	Credit
Cash	12,500	
Accounts receivable	13,000	
Equipment	25,000	
( a : 6 )	( )	( 1,250 )
( b : 2 )	( )	( 550 )
Common stock ( Capital )		30,000
Retained earnings		12,700
Service revenue		64,800
Salary expense	45,000	
Rent expense	12,000	
( c : 5 )	( 550 )	( )
( d : 4 )	( 1,250 )	( )
<b>Total</b>	<b>( 109,300 )</b>	<b>( 109,300 )</b>

**Subject 2**

**61AM** (45点)

ABC Company  
Income Statement  
For the Year Ended December 31, 2003

(Unit: yen)

Sales	[	58,700	]
Cost of goods sold	[	39,040	]
Gross profit	[	19,660	]
a	[	6,340	]
f	[	13,320	]
k	[	1,820	]
b	[	2,020	]
g	[	13,120	]
Income taxes	[	5,248	]
j	[	7,872	]
e	[	3,240	]
c	[	4,632	]
d	[	36	]
h	[	4,668	]

**63CO** (45点)

(1) X Company's Balance Sheet

Dr.		Cr.	
Cash	\$ [ 5,700 ]	Accounts payable	\$ [ 9,000 ]
Accounts receivable	[ 21,000 ]	Bonds payable	[ 30,000 ]
Inventory	[ 26,500 ]	b	[ 40,000 ]
Building	[ 67,200 ]	a	[ 84,000 ]
Land	[ 60,000 ]	d	[ 18,000 ]
c	[ 600 ]		[ ]
	\$ [ 181,000 ]		\$ [ 181,000 ]

(2)

1. \$ [ 3,900 ]
2. \$ [ 13,500 ]

(3)

1. Correct  Incorrect
2.  Correct  Incorrect
3. Correct  Incorrect
4. Correct  Incorrect
5. Correct  Incorrect

**62AM** (45点)

- (1) \$ [ 1,100 ] of unrealized holding gain(loss)
- (2) \$ [ 6,000 ] of unrealized holding gain(loss)
- (3)
1.     y
  2.     y
  3.     x
- (4)
1. Dr.  [ 800 ]  
 [        ]  
 Cr.  [ 541 ]  
 [ 259 ]
- (5) \$ [ 86,500 ]

**64CO** (45点)

- (1)
1.
  2.
- (2)
- \$ [ 2,487 ]
- (3)
- |                                    |   |       |   |
|------------------------------------|---|-------|---|
| Dr. <input type="text" value="e"/> | [ | 174   | ] |
| <input type="text" value="a"/>     | [ | 826   | ] |
| <input type="text" value="b"/>     | [ | 497   | ] |
| Cr. <input type="text" value="c"/> | [ | 1,000 | ] |
| <input type="text" value="d"/>     | [ | 497   | ] |
| <input type="text" value=""/>      | [ |       | ] |

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	260	140	210	90	210	90
Average	227.2	111.0	112.6	38.2	84.2	35.4