

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

Subject 1

31 (20点)

Cash (Cr.) Payment Journal C2

Date	Account, Dr.	Explanation	P. R.	Amount	Total
May 10	Accounts payable		5	500	
May 31	Cash, Cr.		1		500

* 1

Purchases (Dr.) Journal P1

Date	Account, Cr.	Explanation	P. R.	Amount	Total
May 3	Accounts payable		5	500	
May 31	Purchases, Dr.		6		500

Cash (1)

Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
				May 31		C2	500

* 2

Accounts payable (5)

Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
May 10		C2	500	May 3		P1	500

Purchases (6)

Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
May 31		P1	500				

* 1、2については、下記の解答も正解といたします。

* 1

Purchases (Dr.) Journal P1

Date	Account, Cr.	Explanation	P. R.	Amount	Total
May 3	Accounts payable		✓	500	
May 31	Purchases, Dr. /Accounts payable, Cr.		6/5		500

* 2

Accounts payable (5)

Date	Explanation	P. R.	Amount	Date	Explanation	P. R.	Amount
May 10		C2	500	May 31		P1	500

32 (20点)

- (1) Notes payable (3)
- (2) Equipment (1)
- (3) Accounts payable (3)
- (4) Interest income (4)
- (5) Insurance expense (2)
- (6) Unearned revenue (3)
- (7) Cost of goods sold (2)
- (8) Prepaid expense (1)
- (9) Sales (4)
- (10) Retained earnings (5)

33 (20点)

- (1) \$[25]
- (2) Dr. 2(Notes payable) [5,000]
3(Interest expense) [25]
 Cr. 1(Cash) [5,025]

34 (20点)

- Net sales \$[49,100]
- Cost of goods sold \$[22,500]
- Gross profit \$[26,600]

35 (20点)

- (1)
- Dr. 1(Cash) [5,000]
3(Equipment) [2,000]
 Cr. 2(Common stock) [7,000]
- (2)
- Dr. 3(Cash) [500]
 Cr. 2(Fees income) [500]

36 (20点)

- (1) \$[32,300]
- (2)

ABC Company Post-Closing Trial Balance December 31, 2004		
Cash	\$[25,300]	\$[]
Building	[20,000]	[]
Accounts payable	[]	[2,000]
Common stock	[]	[7,000]
Retained earnings	[]	[36,300]
Total	\$[45,300]	\$[45,300]

37 (20点)

ABC Company
Income Statement
For the Year Ended December 31, 2004

Sales		\$ [68,000]
3 (Cost of goods sold)		[34,700]
6 (Gross profit)		[33,300]
Operating expenses:		
Salaries expense	[8,000]	
5 (Interest expense)	[70]	[8,070]
4 (Net income)		\$ [25,230]

38 (20点)

ABC Company
Balance Sheet
As of December 31, 2004

Assets		Liabilities and Stockholders' Equity	
Cash	\$ 7,000	Loans payable	\$ [4,000]
Accounts receivable	5,500	8 (Interest payable)	[70]
9 (Inventory)	[4,300]	Total liabilities	[4,070]
2 (Land)	[20,000]	Common stock (Capital)	4,500
		Retained earnings	[28,230]
		Total stockholders' equity	[32,730]
		Total liabilities and stockholders' equity	\$ [36,800]
Total assets	\$ [36,800]		

Subject 2

61AM (45点)

ABC Company
Combined Statement of Income and Comprehensive Income
For the Year Ended December 31, 2004

	(Unit: ¥)
Sales	[44,200]
Cost of goods sold	[19,800]
Gross profit	[24,400]
Selling, general, and administrative expenses	[8,200]
f (Operating income)	[16,200]
b (Other expenses)	[1,500]
h (Income before income taxes and extraordinary items)	[14,700]
Income taxes	[5,880]
a (Income before extraordinary items)	[8,820]
d (Extraordinary items, net of tax)	[1,200]
j (Net income)	[10,020]
e (Other comprehensive income, net of tax)	[(300)]
i (Comprehensive income)	[9,720]

63CO (45点)

ABC Company
Statement of Cash Flows
For the Year Ended December 31, 2004

	(Unit: \$)
Cash flows from operating activities:	
j (Net income)	[31,000]
Adjustments to reconcile net income to net cash provided by operating activities:	
d (Depreciation expense)	[18,000]
e (Gain on sale of building)	[(10,000)]
Changes in assets and liabilities:	
a (Changes in accounts receivable)	[(2,000)]
b (Changes in inventory)	[3,000]
c (Changes in accounts payable)	[2,000]
Total adjustments	[11,000]
Net cash provided by operating activities	[42,000]
Cash flows from investing activities:	
f (Proceeds from sale of building)	[110,000]
g (Payment for purchase of building)	[(200,000)]
Net cash used in investing activities	[(90,000)]
Cash flows from financing activities:	
h (Proceeds from issuance of bonds)	[60,000]
Net cash provided by financing activities	[60,000]
Net increase in cash and cash equivalents	[12,000]
Cash and cash equivalents at beginning of year	[20,000]
Cash and cash equivalents at end of year	[32,000]

62AM (45点)

- (1) [20] years
- (2)
- First step [A] & [B]
Second step [D] & [E]
 - \$ [2,300]
- (3)
- Yes No
 - Yes No
 - Yes No
 - Yes No
 - Yes No
- (4)
- (A B)

64CO (45点)

(1)

ABC Company's Balance Sheet			
Cash	\$ [33,500]	Accounts payable	\$ [19,800]
Accounts receivable	[22,000]	Bonds payable	[54,000]
Inventory	[24,500]	b (Common stock)	[55,000]
Equipment	[4,000]	a (Additional paid-in capital)	[192,000]
Building	[114,000]	d (Retained earnings)	[38,000]
Land	[155,000]		
c (Goodwill)	[5,800]		
	\$ [358,800]		\$ [358,800]

(2)

- \$ [2,300]
- \$ [0]
- \$ [1,800]

第9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	195.4	127.0	105.6	46.8	93.6	39.1