

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

Subject 1

31 (20点)

Transaction A.

Assets Increase Decrease No effect
 Liabilities Increase Decrease No effect

Transaction B.

Assets Increase Decrease No effect
 Liabilities Increase Decrease No effect

Transaction C.

Assets Increase Decrease No effect
 Liabilities Increase Decrease No effect

Transaction D.

Assets Increase Decrease No effect
 Liabilities Increase Decrease No effect

Transaction E.

Assets Increase Decrease No effect
 Liabilities Increase Decrease No effect

32 (20点)

- (1) \$[5,300]
- (2) \$[4,600]
- (3) \$[4,800]
- (4) \$[6,000]
- (5) \$[2,600]

33 (20点)

- (1)
 Dr. [1] [40,000]
 Cr. [4] [40,000]
- (2)
 Dr. [2] [600]
 Cr. [3] [600]
- (3)
 Dr. [2] [2,400]
 [] []
 Cr. [1] [2,400]
 [] []

34 (20点)

- (1)
 Dr. [5] [3,750]
 Cr. [2] [3,750]
- (2)
 1. \$[10,800]
 2. \$[8,550]
 3. \$[205,450]

35 (20点)

- (1)
 Dr. [5] [8,000]
 Cr. [1] [8,000]
- (2)
 Dr. [2] [7,000]
 [4] [4,000]
 Cr. [7] [7,000]
 [5] [4,000]
- (3)
 1. \$[33,600]
 2. \$[14,400]
 3. \$[8,000]

36 (20点)

XYZ Company Post-Closing Trial Balance December 31, 2013			
	Dr.		Cr.
[4]	\$[3,400]	\$[]	[]
[2]	[4,900]	[]	[]
[6]	[13,000]	[]	[]
[1]	[]	[]	[3,100]
[5]	[]	[]	[15,000]
[7]	[]	[]	[3,200]
Total	\$[21,300]	\$[]	[21,300]

37 (20点)

ABC Company Income Statement For the Year Ended December 31, 2013			
Sales		\$[42,600]	
<input type="text" value="3"/>		[25,800]	
<input type="text" value="5"/>		[16,800]	
<input type="text" value="7"/>			
Salaries expense	[11,700]		
<input type="text" value="4"/>	[2,400]		
Rent expense	[250]		
Utilities expense	[600]	[14,950]	
<input type="text" value="8"/>		[1,850]	
<input type="text" value="9"/>			
Interest expense		[500]	
<input type="text" value="6"/>		<u>\$[1,350]</u>	

38 (20点)

ABC Company Balance Sheet As of December 31, 2013			
Assets		Liabilities and Equity	
Cash	\$[6,100]	Accounts payable	\$[5,900]
Accounts receivable	[4,800]	<input type="text" value="13"/>	[700]
Inventory	[1,900]	Total liabilities	[6,600]
<input type="text" value="11"/>	[1,250]		
Equipment	[13,000]	<input type="text" value="2"/>	[15,000]
<input type="text" value="1"/>	[(2,400)]	Retained earnings	[3,050]
		Total equity	[18,050]
Total assets	<u>\$[24,650]</u>	Total liabilities and equity	<u>\$[24,650]</u>

Subject 2

61 (45点)

- (1)
- (A) \$[31]
 - (B) \$[110]
 - (C) \$[75,000]
 - (D) \$[66,000]

(2)

Sales	\$[569,000]
Cost of goods sold	[347,000]
Gross profit	<u>\$[222,000]</u>

63 (45点)

ABC Company
Statement of Cash Flows
For the year ended December 31, 2013

(Unit: \$)

Cash flows from operating activities:		
<input type="text" value="9"/>	[5,000]	
Adjustments:		
<input type="text" value="1"/>	[5,000]	
<input type="text" value="3"/>	[(7,000)]	
Changes in assets and liabilities:		
<input type="text" value="5"/>	[(8,000)]	
<input type="text" value="7"/>	[(12,000)]	
<input type="text" value="4"/>	[7,000]	
<input type="text" value="6"/>	[500]	
Total adjustments	[(14,500)]	
Net cash provided by (used in) operating activities	[(9,500)]	
Cash flows from investing activities:		
<input type="text" value="14"/>	[27,000]	
<input type="text" value="10"/>	[(80,000)]	
Net cash provided by (used in) investing activities	[(53,000)]	
Cash flows from financing activities:		
<input type="text" value="12"/>	[40,000]	
<input type="text" value="13"/>	[10,000]	
<input type="text" value="11"/>	[(2,500)]	
Net cash provided by (used in) financing activities	[47,500]	
Net increase (decrease) in cash and cash equivalents	[(15,000)]	
Cash and cash equivalents at beginning of year	[62,000]	
Cash and cash equivalents at end of year	<u>[47,000]</u>	

62 (45点)

- (1)
- (A) \$[65,816]
 - (B) \$[11,347]
 - (C) \$[77,163]
- (2)
- (A)
- | | |
|------------------------------------|------------|
| Dr. <input type="text" value="2"/> | [77,163] |
| <input type="text" value="3"/> | [2,837] |
| Cr. <input type="text" value="1"/> | [80,000] |
| <input type="text" value=""/> | [] |
- (B)
- | | |
|------------------------------------|-----------|
| Dr. <input type="text" value="4"/> | [3,858] |
| <input type="text" value=""/> | [] |
| Cr. <input type="text" value="2"/> | [3,200] |
| <input type="text" value="3"/> | [658] |
- (3)
- \$[4,288] of (gain) (Circle the right answer.)

64 (45点)

- (1)
1.

Dr. <input type="text" value="6"/>	[115,770]
Cr. <input type="text" value="7"/>	[115,770]
 2.

Dr. <input type="text" value="4"/>	[11,577]
<input type="text" value="7"/>	[27,423]
Cr. <input type="text" value="2"/>	[39,000]
 3.

Dr. <input type="text" value="3"/>	[23,154]
Cr. <input type="text" value="1"/>	[23,154]
- (2)
1. \$[58,182]
 2. \$[69,462]
 3. \$[8,835]

第28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	197.5	106.9	107.8	32.8	92.8	30.9