

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

Subject 1

31 (20点)

(1)

Dr [7,000]
Cr [7,000]

(2)

Dr [1,500]
Cr [1,500]

(3)

Dr [5,000]
Cr [5,000]

(4)

Dr [800]
Cr [800]

(5)

Dr [1,700]
Cr [1,700]

32 (20点)

Ledgers

Cash					
Date	PR	Amount	Date	PR	Amount
April (30)	(CR-1)	[7,220]			

Accounts receivable					
Date	PR	Amount	Date	PR	Amount
April (30)	(S-1)	[4,800]	April (30)	(CR-1)	[4,400]

Notes receivable					
Date	PR	Amount	Date	PR	Amount
			April (18)	(CR-1)	[1,800]

Sales					
Date	PR	Amount	Date	PR	Amount
			April (30)	(CR-1)	[1,100]
			(30)	(S-1)	[4,800]

Sales discounts					
Date	PR	Amount	Date	PR	Amount
April (30)	(CR-1)	[80]			

Accounts receivable subsidiary ledgers

Blue Company					
Date	PR	Amount	Date	PR	Amount
April (2)	(S-1)	[900]	April 10	CR-1	1,400
(22)	(S-1)	[700]			

Red Company					
Date	PR	Amount	Date	PR	Amount
April (29)	(S-1)	[1,200]	April 15	CR-1	1,000

Yellow Company					
Date	PR	Amount	Date	PR	Amount
April (4)	(S-1)	[2,000]	April 13	CR-1	2,000

33 (20点)

(1)

Dr [600]
Cr [600]

(2)

1. € [6,200]
2. € [10,900]
3. € [4,500]
4. € [7,600]

34 (20点)

		Dr		Cr	
Assets	<input type="text" value="3"/>	[5,300]	[]
	<input type="text" value="2"/>	[4,900]	[]
	<input type="text" value="5"/>	[2,400]	[]
	<input type="text" value="6"/>	[12,000]	[]
Liabilities	<input type="text" value="1"/>	[[6,200]]
	<input type="text" value="7"/>	[[4,500]]
		[[]
Equity	<input type="text" value="12"/>	[[10,000]]
	<input type="text" value="9"/>	[[2,700]]
		[[]
Income	<input type="text" value="11"/>	[[19,200]]
		[[]
		[[]
Expenses	<input type="text" value="8"/>	[6,900]	[]
	<input type="text" value="10"/>	[10,700]	[]
	<input type="text" value="4"/>	[400]	[]
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35 (20点)

(1)

Dr. [27,000]
 Cr. [27,000]

(2)

Dr. [27,000]
 Cr. [27,000]

(3)

Dr. [59,000]
 Cr. [59,000]

37 (20点)

XYZ Company Income Statement For the Year Ended 31 December 2014		
Sales		€[26,800]
<input type="text" value="2"/>		[7,200]
<input type="text" value="4"/>		[19,600]
Selling, general and administrative expenses:		
Salaries expense	[13,900]	
<input type="text" value="3"/>	[1,750]	
Utilities expense	[1,500]	
<input type="text" value="11"/>	[1,050]	[18,200]
<input type="text" value="7"/>		[1,400]
Finance expense:		
<input type="text" value="5"/>		[400]
<input type="text" value="10"/>		€[1,000]

36 (20点)

(1)

Dr. [1,500]
 Cr. [1,500]

(2)

1. \$[2,100]
 2. \$[5,680]
 3. \$[5,480]

38 (20点)

XYZ Company Balance Sheet As at 31 December 2014			
Assets		Liabilities and Equity	
Cash	€[8,600]	Accounts payable	€[8,200]
Accounts receivable	[5,900]	<input type="text" value="6"/>	[400]
Inventory	[2,900]	Loans payable	[5,000]
<input type="text" value="9"/>	[750]	Total liabilities	[13,600]
Office equipment	[12,000]	Share capital	[10,000]
<input type="text" value="1"/>	[1,750]	<input type="text" value="13"/>	[4,800]
		Total equity	[14,800]
Total assets	€[28,400]	Total liabilities and equity	€[28,400]

Subject 2

61 (45点)

- (1) €[157,000]
- (2) €[123,200]
- (3) €[64,540]
- (4) €[560]
- (5) €[(6,860)]
- (6) €[58,240]

62 (45点)

- (1) ¥[1,809,500]
- (2) ¥[1,470,000]
- (3) ¥[2,555,500]
- (4) ¥[2,820,000]
- (5) ¥[10,395,000]
- (6) ¥[5,019,500]

64 (45点)

(1)

P Company's Consolidated Statement of Financial Position

Cash	€[120,000]	Accounts payable	€[130,000]
Accounts receivable	[170,000]	Long-term debt	[700,000]
Inventory	[380,000]	Share capital	[130,000]
Property, plant and equipment	[1,170,000]	Share premium	[240,000]
<input type="text" value="5"/>	[40,000]	Retained earnings	[590,000]
		<input type="text" value="6"/>	[90,000]
	€[1,880,000]		€[1,880,000]

(2)

P Company's Consolidated Statement of Financial Position

Cash	€[120,000]	Accounts payable	€[130,000]
Accounts receivable	[170,000]	Long-term debt	[700,000]
Inventory	[380,000]	Share capital	[130,000]
Property, plant and equipment	[1,170,000]	Share premium	[240,000]
<input type="text" value="5"/>	[34,000]	Retained earnings	[590,000]
		<input type="text" value="6"/>	[84,000]
	€[1,874,000]		€[1,874,000]

63 (45点)

XYZ Company Statement of Profit or Loss For the Year Ended 31 December 2014		
Sales	[53,800]	(€)
<input type="text" value="2"/>	[(37,600)]	
<input type="text" value="3"/>	[(4,000)]	
<input type="text" value="7"/>	[(300)]	
Profit	[11,900]	

XYZ Company Statement of Cash Flows For the Year Ended 31 December 2014		
(€)		
Cash flows from operating activities:		
Profit		[11,900]
Adjustments:		
<input type="text" value="3"/>	[4,000]	
Interest expense	[300]	
Changes in assets and liabilities:		
<input type="text" value="5"/>	[(21,800)]	
<input type="text" value="6"/>	[(9,400)]	
<input type="text" value="4"/>	[7,000]	
Total adjustments		[(19,900)]
Net cash provided by (used in) operating activities		[(8,000)]
Cash flows from investing activities:		
<input type="text" value="8"/>	[(36,000)]	
Net cash provided by (used in) investing activities		[(36,000)]
Cash flows from financing activities:		
<input type="text" value="10"/>	[20,000]	
<input type="text" value="9"/>	[10,000]	
Net cash provided by (used in) financing activities		[30,000]
Net increase (decrease) in cash and cash equivalents		[(14,000)]
Cash and cash equivalents at beginning of year		50,000
Cash and cash equivalents at end of year		[36,000]

第29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	184	100.3	183.3	44