

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

Subject 1

31 (20点)

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

32 (20点)

- (1) \$[3,100]
- (2) \$[3,000]
- (3) \$[6,400]
- (4) \$[1,300]
- (5) \$[1,400]

33 (20点)

	Dr	Cr
Cash	[6,700]	[]
Accounts receivable	[4,500]	[]
Building	[47,000]	[]
Office furniture	[2,500]	[]
Accounts payable	[]	[5,500]
Share capital	[]	[50,000]
Retained earnings	[]	[2,300]
Sales	[]	[7,100]
Salaries expense	[4,000]	[]
Office supplies expense	[200]	[]
Total	[64,900]	[64,900]

34 (20点)

- (1)

Dr	3. Salaries expense	[21,000]	
	Cr 4. Salaries payable		[21,000]
- (2)

Dr	4. Salaries payable	[21,000]	
	Cr 3. Salaries expense		[21,000]
- (3)

Dr	3. Salaries expense	[31,000]	
	Cr 1. Cash		[31,000]

35 (20点)

- (1)
 1. €[4,200]
 2. €[3,000]
 3. €[55,800]
 4. €[34,000]
 5. €[64,400]
- (2)

(Merchandise A Merchandise B)

(Higher Lower)

36 (20点)

ABC Company Income Statement For the Year Ended 31 December 2015		
Sales		\$[44,100]
2. Cost of sales		[18,900]
4. Gross profit		[25,200]
Selling, general and administrative expenses:		
Salaries expense	[15,400]	
3. Depreciation expense	[3,000]	
Utilities expense	[2,800]	
Rent expense	[2,200]	[23,400]
6. Profit for the year		\$[1,800]

38 (20点)

- (1)
A [6] %
B [8] %
(②)
- (2)
A [150] %
B [125] %
(①)
- (3)
A [9] %
B [20] %
(②)

37 (20点)

ABC Company Balance Sheet As at 31 December 2015			
Assets		Liabilities and Equity	
Cash	\$[11,700]	Accounts payable	\$[11,000]
Accounts receivable	[9,400]	Total liabilities	[11,000]
Inventory	[2,800]		
5. Prepaid rent	[4,400]	Share capital	[24,000]
Office equipment	[20,000]	8. Retained earnings	[7,300]
1. Accumulated depreciation	[(6,000)]	Total equity	[31,300]
Total assets	\$[42,300]	Total liabilities and equity	\$[42,300]

Subject 2

61 (45点)

- (1) €[342,000]
 (2) €[21,660]
 (3) €[50,540]
 (4) €[(3,990)]
 (5) €[(11,690)]
 (6) €[(15,680)]
 (7) €[34,860]

62 (45点)

- (1)
 (A) \$[62,000]
 (B) \$[14,400]
 (C) \$[10,800]
 (2) \$[14,000]
 (3) \$[360] of (①)

63 (45点)

	Accounting treatment in accordance with IAS 37	Amount
(A)	2. Disclose a contingent liability	€[750,000]
(B)	1. Recognise a provision	€[600,000]
(C)	3. Do nothing	€[—]
(D)	1. Recognise a provision	€[40,000]
(E)	1. Recognise a provision	€[87,000]

64 (45点)

- (1) ¥[3,600,000]
 (2) ¥[5,760,000]
 (3) ¥[7,920,000]
 (4) ¥[1,440,000]
 (5) ¥[3,400,000]
 (6) ¥[2,148,000]
 (7) ¥[1,440,000]
 (8) ¥[1,440,000]

第31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	182.1	118.7	187.4	54.8