

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

Subject 1

31 (20点)

- (1)
Dr [10,000]
Cr [10,000]
- (2)
Dr [8,000]
Cr [3,000]
 [5,000]
- (3)
Dr [1,500]
Cr [1,500]
- (4)
Dr [5,000]
Cr [5,000]
- (5)
Dr [4,000]
Cr [4,000]

32 (20点)

- (1) \$ [4,300]
(2) \$ [4,200]
(3) \$ [5,900]
(4) \$ [1,800]
(5) \$ [3,100]

35 (20点)

- (1)
Dr [12,000]
 []
Cr [12,000]
 []
- (2)
Dr [10,000]
 [4,000]
Cr [10,000]
 [4,000]
- (3)
1. \$ [15,200]
2. \$ [22,800]

33 (20点)

- (1)
1.
Dr [3,500]
Cr [3,500]
2.
Dr [1,700]
Cr [1,700]
- (2)
1.
Dr [3,500]
Cr [3,500]
2.
Dr [1,800]
Cr [1,800]

34 (20点)

- (1)
Dr [14,000]
Cr [14,000]
- (2)
1. € [22,400]
2. € [13,650]
3. € [48,100]

36 (20点)

XYZ Company Post-Closing Trial Balance 31 December 2015			
	Dr		Cr
<input type="text" value="3"/>	€ [6,900]	€ []	
<input type="text" value="2"/>	[2,700]	[]	
<input type="text" value="5"/>	[8,000]	[]	
<input type="text" value="1"/>	[]	[4,800]	
<input type="text" value="6"/>	[]	[5,700]	
<input type="text" value="11"/>	[]	[5,000]	
<input type="text" value="8"/>	[]	[2,100]	
Total	€ [17,600]	€ [17,600]	

37 (20点)

ABC Company Income Statement For the Year Ended 31 December 2015			
Sales		\$[37,800]	
<input type="text" value="2"/>		[12,100]	
<input type="text" value="4"/>		[25,700]	
Selling, general and administrative expenses:			
Salaries expense	[13,700]		
Advertising expense	[7,300]		
<input type="text" value="3"/>	[1,200]		
Insurance expense	[600]	[22,800]	
<input type="text" value="8"/>		\$[2,900]	

38 (20点)

ABC Company Balance Sheet As at 31 December 2015			
Assets		Liabilities and Equity	
Cash	\$[6,800]	Accounts payable	\$[10,400]
Accounts receivable	[8,200]	<input type="text" value="10"/>	[800]
Inventory	[2,300]	Total liabilities	[11,200]
<input type="text" value="6"/>	[2,100]		
Land	[14,000]	Share capital	[35,000]
Building	[29,000]	<input type="text" value="9"/>	[12,600]
<input type="text" value="1"/>	[(3,600)]	Total equity	[47,600]
Total assets	\$[58,800]	Total liabilities and equity	\$[58,800]

Subject 2

61 (45点)

- (1) €[370,000]
- (2) €[55,000]
- (3) €[(9,000)]
- (4) €[2,700]
- (5) €[(4,050)]
- (6) €[30,900]

62 (45点)

- (1)
 - (A) \$[56,000]
 - (B) \$[100,000]
 - (C) \$[74,000]
- (2)
 - (A) \$[52,000]
 - (B) \$[104,000]
 - (C) \$[70,000]

63 (45点)

- (1)
 - (A)

Dr	<input type="text" value="3"/>	[103,236]	
	Impairment loss	[1,000]	
	Cr	<input type="text" value="2"/>	[103,236]
		<input type="text" value="7"/>	[1,000]
 - (B)

Dr	<input type="text" value="2"/>	[2,500]	
	Cr	<input type="text" value="6"/>	[2,065]
		<input type="text" value="3"/>	[435]
- (2)
 - (A) €[2,065]
 - (B) €[0]
 - (C) €[102,900]
 - (D) €[99] of (loss)

64 (45点)

ABC Company Statement of Cash Flows For the Year Ended 31 December 2015			
(Unit: \$)			
<input type="text" value="3"/>			
Profit		[37,000]	
Adjustments for:			
<input type="text" value="5"/>	[5,000]		
<input type="text" value="6"/>	[(20,000)]		
Interest expense	[1,000]		
Increase in accounts receivable	[(7,000)]		
Increase in inventory	[(16,000)]		
Increase in accounts payable	[9,000]		
Interest paid	[(2,500)]	[(30,500)]	
<input type="text" value="9"/>		[6,500]	
<input type="text" value="2"/>			
<input type="text" value="12"/>	[44,000]		
<input type="text" value="8"/>		[44,000]	
<input type="text" value="1"/>			
<input type="text" value="11"/>	[(34,000)]		
Dividends paid	[(4,000)]		
<input type="text" value="7"/>		[(38,000)]	
Net increase in cash and cash equivalents		[12,500]	
Cash and cash equivalents at beginning of year		[45,000]	
Cash and cash equivalents at end of year		[57,500]	

第32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	105.5	186.1	45.5