

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

## Subject 1

31 (20点)

(1) Assets	(Increase	Decrease	No effect)
Liabilities	(Increase	Decrease	No effect)
(2) Assets	(Increase	Decrease	No effect)
Liabilities	(Increase	Decrease	No effect)
(3) Assets	(Increase	Decrease	No effect)
Liabilities	(Increase	Decrease	No effect)
(4) Assets	(Increase	Decrease	No effect)
Liabilities	(Increase	Decrease	No effect)
(5) Assets	(Increase	Decrease	No effect)
Liabilities	(Increase	Decrease	No effect)

32 (20点)

(1)	Dr	3	[	5,000	]
	Cr	8			[ 5,000 ]
(2)	Dr	6	[	1,300	]
	Cr	3			[ 1,300 ]
(3)	Dr	3	[	2,700	]
	Cr	2			[ 2,700 ]
(4)	Dr	2	[	3,000	]
	Cr	7			[ 3,000 ]
(5)	Dr	1	[	1,800	]
	Cr	4			[ 1,800 ]

33 (20点)

XYZ Company  
Trial Balance  
31 January 2018

	(Unit: €)	
	Dr	Cr
Cash	[ 16,400 ]	[            ]
Accounts receivable	[ 5,100 ]	[            ]
Office furniture	[ 4,000 ]	[            ]
Accounts payable	[            ]	[ 3,800 ]
Notes payable	[            ]	[ 1,800 ]
Share capital	[            ]	[ 15,000 ]
Retained earnings	[            ]	[ 1,200 ]
Sales	[            ]	[ 5,000 ]
Rent expense	[ 1,300 ]	[            ]
Total	[ 26,800 ]	[ 26,800 ]

34 (20点)

(1)	1.	Dr	5	[	30,000	]
		Cr	2			[ 30,000 ]
	2.	Dr	3	[	2,500	]
		Cr	5			[ 2,500 ]
(2)	1.	Dr	3	[	30,000	]
		Cr	2			[ 30,000 ]
	2.	Dr	5	[	27,500	]
		Cr	3			[ 27,500 ]

35 (20点)

(1)	1.	Dr	5	[	44,500	]
		Cr	3			[ 44,500 ]
	2.	Dr	4	[	4,500	]
		Cr	2			[ 4,500 ]
(2)	1.	€[	9,000	]		
	2.	€[	10,500	]		
	3.	€[	43,000	]		

36 (20点)

(1)	1.	\$[	7,500	]		
	2.	\$[	15,000	]		
	3.	\$[	25,000	]		
(2)		[	2	]		
		(	Higher	Lower	)	
		(	Merchandise A	Merchandise B	)	

37 (20点)

XYZ Company Income Statement For the Year Ended 31 December 2017		
Sales		€[ 43,200 ]
<input type="text" value="4"/>		[ 17,500 ]
<input type="text" value="6"/>		[ 25,700 ]
Selling, general and administrative expenses:		
Salaries expense	€[ 13,900 ]	
Advertising expense	[ 7,900 ]	
<input type="text" value="5"/>	[ 1,300 ]	
Office supplies expense	[ 800 ]	[ 23,900 ]
Profit for the year		€[ 1,800 ]

38 (20点)

XYZ Company Balance Sheet As at 31 December 2017			
Assets		Liabilities and Equity	
Cash	€[ 9,300 ]	<input type="text" value="1"/>	€[ 8,800 ]
<input type="text" value="2"/>	[ 6,200 ]	<input type="text" value="9"/>	[ 500 ]
Inventory	[ 1,900 ]	Total liabilities	[ 9,300 ]
Office supplies	[ 300 ]		
Building	[ 28,000 ]	Share capital	[ 36,000 ]
<input type="text" value="3"/>	[ ( 3,900 ) ]	<input type="text" value="8"/>	[ 6,500 ]
Land	[ 10,000 ]	Total equity	[ 42,500 ]
Total assets	€[ 51,800 ]	Total liabilities and equity	€[ 51,800 ]

Subject 2

61 (45点)  
(1)

XYZ Company Statement of Profit or Loss For the Year Ended 31 December 2017		
		(Unit: €)
Revenue		892,000
Cost of sales		(474,000)
Gross profit	[ 418,000 ]	
Selling, general and administrative expenses		(341,000)
Other income		5,300
Other expenses	[ ( 4,300 ) ]	
Finance income	[ 8,400 ]	
Finance costs		(9,100)
Profit before tax	[ 77,300 ]	
Income tax expense	[ (23,190) ]	
Profit for the year from continuing operations	[ 54,110 ]	
Loss for the year from discontinued operations, net of tax	[ ( 8,120 ) ]	
Profit for the year	[ 45,990 ]	

(2)

- (A) €[ (840) ]
- (B) €[ 3,360 ]
- (C) €[ 48,510 ]

62 (45点)

- (1) ¥[ 1,000,000 ]
- (2) ¥[ 1,820,000 ]
- (3) ¥[ 1,690,000 ]
- (4) ¥[ 2,610,000 ]
- (5) ¥[ 3,480,000 ]
- (6) ¥[ 7,500,000 ]
- (7) ¥[ 6,680,000 ]

64 (45点)

63 (45点)

(1)

- (A) €[ 20,000 ]
- (B) €[ 28,890 ]
- (C) €[ 8,890 ]
- (D) €[ 971,890 ]

(2)

- (A) €[ 14,445 ]
- (B) €[ 532,500 ]
- (C) €[ 46,555 ] of (gain) loss )

XYZ Company  
Statement of Cash Flows  
For the Year Ended 31 December 2017 (Unit: €)

Cash flows from operating activities		
Profit		[ 20,700 ]
Adjustments to reconcile profit:		
<input type="text" value="4"/>	[ 3,000 ]	} 順不同
<input type="text" value="5"/>	[ 800 ]	
Changes in assets and liabilities:		
<input type="text" value="6"/>	[ 4,000 ]	} 順不同
<input type="text" value="7"/>	[ ( 9,000 ) ]	
<input type="text" value="8"/>	[ ( 2,000 ) ]	
Net cash provided by (used in) operating activities		[ 17,500 ]
Cash flows from investing activities		
<input type="text" value="10"/>	[ (22,000) ]	
Net cash provided by (used in) investing activities		[ (22,000) ]
Cash flows from financing activities		
<input type="text" value="11"/>	[ 15,000 ]	} 順不同
<input type="text" value="12"/>	[ 40,000 ]	
Net cash provided by (used in) financing activities		[ 55,000 ]
Net increase in cash and cash equivalents		[ 50,500 ]
Cash and cash equivalents at beginning of year		0
Cash and cash equivalents at end of year		[ 50,500 ]

第35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	183.4	114.7	189.8	54.3