

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

Subject 1

31 (20点)

- (1) Debit Credit
- (2) Debit Credit
- (3) Debit Credit
- (4) Debit Credit
- (5) Debit Credit
- (6) Debit Credit
- (7) Debit Credit
- (8) Debit Credit
- (9) Debit Credit
- (10) Debit Credit

32 (20点)

- (1) €[23,700]
- (2) €[22,400]
- (3) €[25,100]
- (4) €[13,000]
- (5) €[4,200]

33 (20点)

ABC Company
Trial Balance
31 March 2018

	Dr	Cr
Cash	[7,400]	[]
Accounts receivable	[4,200]	[]
Notes receivable	[1,300]	[]
Machinery	[1,800]	[]
Accounts payable	[]	[5,400]
Share capital	[]	[6,000]
Retained earnings	[]	[2,600]
Sales	[]	[3,100]
Advertising expense	[1,500]	[]
Rent expense	[900]	[]
Total	[17,100]	[17,100]

34 (20点)

- (1)

Dr	[2]	[1,000]
Cr	[3]	[1,000]
- (2)

Dr	[3]	[1,000]
Cr	[2]	[1,000]
- (3)

Dr	[2]	[3,000]
Cr	[1]	[3,000]

35 (20点)

- (1)

Dr	[4]	[4,500]
Cr	[2]	[4,500]
- (2)
 - 1. \$[25,200]
 - 2. \$[15,700]
 - 3. \$[30,800]

36 (20点)

- (1)
 - 1.

Dr	[3]	[6,000]
Cr	[1]	[6,000]
 - 2.

Dr	[1]	[6,300]
Cr	[2]	[2,100]
- (2)
 - 1. €[4,500]
 - 2. €[12,600]

37 (20点)

ABC Company
Income Statement
For the Year Ended 31 December 2017

Sales		\$[63,000]
<input type="text" value="2"/>		[24,200]
<input type="text" value="4"/>		[38,800]
Selling, general and administrative expenses:		
Salaries expense	\$[21,900]	
Rent expense	[9,000]	
Utilities expense	[4,200]	
<input type="text" value="3"/>	[1,500]	[36,600]
<input type="text" value="6"/>		\$[2,200]

38 (20点)

ABC Company
Balance Sheet
As at 31 December 2017

Assets		Liabilities and Equity	
Cash	\$[18,000]	Accounts payable	\$[19,000]
Accounts receivable	[14,000]	<input type="text" value="7"/>	[900]
Inventory	[4,600]	Total liabilities	[19,900]
<input type="text" value="5"/>	[4,500]	<input type="text" value="8"/>	[12,000]
Office equipment	[13,000]	Retained earnings	[19,200]
<input type="text" value="1"/>	[(3,000)]	Total equity	[31,200]
Total assets	\$[51,100]	Total liabilities and equity	\$[51,100]

Subject 2

61 (45点)

- (1) €[430,000]
- (2) €[89,000]
- (3) €[(28,000)]
- (4) €[43,200]
- (5) €[(2,400)]
- (6) €[(7,200)]
- (7) €[33,600]

63 (45点)

- (1)
- | | | |
|-----------------------------------|------------|------------|
| Dr Lease receivable | [32,360] | |
| <input type="text" value="1"/> | [19,840] | |
| Cr <input type="text" value="3"/> | | [25,000] |
| <input type="text" value="6"/> | | [27,200] |
- (2)
- (A) €[7,360]
 - (B) €[1,618]
 - (C) €[23,978]
- (3)
- (A) (True False)
 - (B) (True False)
 - (C) (True False)

62 (45点)

- (1) \$[26,000]
- (2) \$[3,200]
- (3)
 - (A) \$[9,400]
 - (B) \$[18,000]
 - (C) \$[5,950]
- (4) \$[2,500] of (gain loss)

64 (45点)

- (1)
- | | | |
|-----------------------------------|------------|-----------|
| Dr <input type="text" value="8"/> | [10,000] | } 順不同 |
| <input type="text" value="5"/> | [1,200] | |
| Cr Cost of sales | | [7,000] |
| <input type="text" value="4"/> | | [3,000] |
| <input type="text" value="6"/> | | [1,200] |
- (2)

ABC Company
Consolidated Statement of Profit or Loss
For the Year Ended 31 December 2017

Sales	\$[292,000]
Cost of sales	[170,900]
Other income	[36,000]
Other expenses	[103,000]
Profit for the year	\$[54,100]
Profit attributable to	
Owners of the parent	\$[53,260]
Non-controlling interests	[840]

第36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	184.8	106.8	200.9	56.3