

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

Subject 1

31 (20点)

(1) Dr	4	[2,000]		3	[500]	} 順不同
				1	[1,500]	
(2) Dr	2	[2,500]		5	[2,500]	
(3) Dr	3	[2,000]		6	[2,000]	
(4) Dr	3	[2,200]		2	[2,200]	
(5) Dr	1	[1,500]		3	[1,500]	

32 (20点)

XYZ Company
Trial Balance
31 March 2019

	Dr	Cr
Cash	[7,500]	[]
Accounts receivable	[5,700]	[]
Office furniture	[2,000]	[]
Accounts payable	[]	[6,300]
Share capital	[]	[3,500]
Retained earnings	[]	[3,200]
Sales	[]	[4,100]
Rent expense	[1,200]	[]
Utilities expense	[700]	[]
Total	[17,100]	[17,100]

33 (20点)

(1) Dr	3	[30,000]		4	[30,000]
(2) Dr	4	[30,000]		3	[30,000]
(3) Dr	3	[30,000]		1	[30,000]

34 (20点)

(1) € [5,750]
(2) € [20,000]
(3) € [17,250]
(4) € [32,000]
(5) € [25,750]

35 (20点)

(1)	1. \$ [1,200]
	2. \$ [4,500]
	3. \$ [22,800]
	4. \$ [41,400]
	5. \$ [88,600]
(2)	(Merchandise A Merchandise B) (Higher Lower)

36 (20点)

XYZ Company
Worksheet
31 December 2018

Account title	Trial Balance		Adjustment		Income Statement		Balance Sheet	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Cash	12,000						[12,000]	
Accounts receivable	9,000						[9,000]	
Inventory	2,500		[2,200]	[2,500]			[2,200]	
Office equipment	13,000						[13,000]	
Accumulated depreciation		1,500		[1,500]				[3,000]
Accounts payable		14,000						[14,000]
Share capital		6,000						[6,000]
Retained earnings		11,000						[11,000]
Sales		38,000				[38,000]		
Purchases	15,000				[15,000]			
Rent expense	3,250			[1,750]	[1,500]			
Salaries expense	15,750		[800]		[16,550]			
	70,500	70,500						
Income summary			[2,500]	[2,200]	[2,500]	[2,200]		
[2] expense			[1,500]		[1,500]			
Prepaid [4]			[1,750]				[1,750]	
[5] payable				[800]				[800]
			[8,750]	[8,750]				
Profit					[3,150]			[3,150]
					[40,200]	[40,200]	[37,950]	[37,950]

37 (20点)

A	[6]
B	[1]
C	[11]
D	[7]
E	[9]
F	[3]

38 (20点)

- (1) A [9] %
B [8] %
(①)
- (2) A [150] %
B [175] %
(②)
- (3) A [18] %
B [12] %
(①)

Subject 2

61 (45点)

(1)

XYZ Company
Statement of Profit or Loss
For the Year Ended 31 December 2018

	(Unit:€)
Revenue	[865,000]
Cost of sales	(620,000)
Gross profit	[245,000]
Selling, general and administrative expenses	(191,000)
Other income	28,000
Other expenses	[(27,000)]
Finance income	[21,000]
Finance costs	(19,000)
Profit before tax	[57,000]
Income tax expense	[(14,250)]
Profit for the year from continuing operations	[42,750]
Loss for the year from discontinued operations, net of tax	[(13,500)]
Profit for the year	[29,250]

(2)

- (A) € [1,200]
(B) € [(9,000)]
(C) € [21,450]

62 (45点)

(1) \$ [1,500]

(2)

Reconciliation of present value of defined benefit obligation
from 31 December 2017 to 31 December 2018

Beginning balance as at 31 December 2017	\$630,000	
Past service cost	17,000	
[3]	[22,000]	} 順不同
[4]	[32,350]	
[1]	[(19,000)]	
Actuarial loss	6,000	
Ending balance as at 31 December 2018	\$688,350	

- (3) \$ [31,350] of (Liability) Asset)
(4) \$ [40,850] of (Expense) Income)
(5) \$ [4,500] of (Debit) Credit)

63 (45点)

(1)

P Company's Consolidated Statement of Financial Position

Cash	€ [89,000]	Trade and other payables	€ [115,000]
Trade and other receivables	[82,000]	Share capital	[200,000]
Inventory	[173,000]	Share premium	[300,000]
Property, plant and equipment	[716,000]	Retained earnings	[416,000]
[2]	[29,000]	[3]	[58,000]
	€ [1,089,000]		€ [1,089,000]

(2)

- (A) € [50,400]
(B) € [21,400]

64 (45点)

Statement of Financial Position As at 31 December 2018			
Assets	Equity		
Cash	¥ [3,042,000]	Share capital	¥ [6,160,000]
Land	[2,886,000]	Retained earnings	[370,000]
		Other component of equity	[(602,000)]
	¥ [5,928,000]		¥ [5,928,000]

Statement of Profit or Loss For the Year Ended 31 December 2018	
Revenue	¥ [2,410,000]
Expenses	[(2,040,000)]
Foreign exchange translation gain (loss)	[—]
Profit (Loss)	¥ [370,000]

第37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	192.8	117.4	207.9	56.4