

第 31 回 BATIC Subject 1 (国際会計検定) 解答用紙

〈選択問題: 1~30〉 (Subject 1 各 8 点 計 240 点)

問	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
解答															
問	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
解答															

〈記述問題〉

31 (20 点)

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

32 (20 点)

- (1) \$ []
- (2) \$ []
- (3) \$ []
- (4) \$ []
- (5) \$ []

33 (20 点)

	<u>Dr</u>	<u>Cr</u>
Cash	[]	[]
Accounts receivable	[]	[]
Building	[]	[]
Office furniture	[]	[]
Accounts payable	[]	[]
Share capital	[]	[]
Retained earnings	[]	[]
Sales	[]	[]
Salaries expense	[]	[]
Office supplies expense	[]	[]
Total	<u>[]</u>	<u>[]</u>

34 (20 点)

(1) 31 December 2015

Dr []
 Cr []

(2) 1 January 2016

Dr []
 Cr []

(3) 20 January 2016

Dr []
 Cr []

35 (20 点)

(1)

1. € []
2. € []
3. € []
4. € []
5. € []

(2) It determined that (Merchandise A Merchandise B) was more efficiently sold because Inventory turnover was (Higher Lower).

36 (20 点)

ABC Company Income Statement For the Year Ended 31 December 2015			
Sales			\$ []
<input type="text"/>			[]
<input type="text"/>			<u>[]</u>
Selling, general and administrative expenses:			
Salaries expense	[]		
<input type="text"/>	[]		
Utilities expense	[]		
Rent expense	<u>[]</u>		<u>[]</u>
<input type="text"/>			<u>\$ []</u>

37 (20 点)

ABC Company Balance Sheet As at 31 December 2015			
<u>Assets</u>		<u>Liabilities and Equity</u>	
Cash	\$ []	Accounts payable	\$ []
Accounts receivable	[]	Total liabilities	[]
Inventory	[]		
<input type="text"/>	[]	Share capital	[]
Office equipment	[]	<input type="text"/>	[]
<input type="text"/>	[()]	Total equity	<u>[]</u>
Total assets	<u>\$ []</u>	Total liabilities and equity	<u>\$ []</u>

38 (20 点)

- (1) A [] %
 B [] %
 ()
- (2) A [] %
 B [] %
 ()
- (3) A [] %
 B [] %
 ()