

第 33 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) \$ []
- (6) \$ []

33 (20 点)

XYZ Company
Trial balance
31 January 2017

	<u>Dr</u>		(Unit: €)
		<u>Cr</u>	
Cash	[]	[
Accounts receivable	[]	[
Office furniture	[]	[
Accounts payable	[]	[
Notes payable	[]	[
Share capital	[]	[
Retained earnings	[]	[
Sales	[]	[
Rent expense	[]	[
Utilities expense	[]	[
Total	<u>[</u>	<u>]</u>	<u>[</u>
			<u>]</u>

34 (20 点)

(1) 31 December 2015

Dr []
 Cr []

(2) 1 January 2016

Dr []
 Cr []

(3) 30 September 2016

Dr []
 Cr []

35 (20 点)

(1)

1. On 1 January 2014

Dr []
 Cr []

2. On 31 December 2014

Dr []
 Cr []

(2)

1. € []
2. € []
3. € []

36 (20 点)

(1)

1. \$ []
2. \$ []
3. \$ []

(2) The inventory turnover for 2016 is []. For 2015, it was 1.8. The management compared the numbers and determined that the merchandise was (More Less) efficiently sold in 2016 than last year because the inventory turnover for 2016 was (Higher Lower) than last year.

37 (20 点)

XYZ Company			
Income Statement			
For the Year Ended 31 December 2016			
Sales			€ []
<input style="width: 100%;" type="text"/>			[]
<input style="width: 100%;" type="text"/>			[]
Selling, general and administrative expenses:			
Salaries expense	€ []		
<input style="width: 100%;" type="text"/>	[]		
<input style="width: 100%;" type="text"/>	[]		[]
<input style="width: 100%;" type="text"/>			€ []

38 (20 点)

XYZ Company			
Balance Sheet			
As at 31 December 2016			
	<u>Assets</u>	<u>Liabilities and Equity</u>	
Cash	€ []	<input style="width: 100%;" type="text"/>	€ []
<input style="width: 100%;" type="text"/>	[]	<input style="width: 100%;" type="text"/>	[]
Inventory	[]	Total liabilities	[]
<input style="width: 100%;" type="text"/>	[]		
Office equipment	[]	Share capital	[]
<input style="width: 100%;" type="text"/>	[()]	<input style="width: 100%;" type="text"/>	[]
		Total equity	[]
Total assets	€ []	Total liabilities and equity	€ []