

第 35 回 BATIC Subject 2 (国際会計検定) 解答用紙

〈選択問題: 1~60〉 (Subject 2 各 7 点 計 420 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															
問	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
解答															
問	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
解答															

〈記述問題〉

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	[]
Selling, general and administrative expenses	(341,000)
Other income	5,300
Other expenses	[]
Finance income	[]
Finance costs	(9,100)
Profit before tax	[]
Income tax expense	[]
Profit for the year from continuing operations	[]
Loss for the year from discontinued operations, net of tax	[]
Profit for the year	[]

(2)

- (A) € []
 (B) € []
 (C) € []

62 (45 点)

- (1) ¥ []
- (2) ¥ []
- (3) ¥ []
- (4) ¥ []
- (5) ¥ []
- (6) ¥ []
- (7) ¥ []

63 (45 点)

(1)

- (A) € []
- (B) € []
- (C) € []
- (D) € []

(2)

- (A) € []
- (B) € []
- (C) € [] of (gain loss) (Circle the right answer.)

64 (45 点)

XYZ Company
Statement of Cash Flows
For the Year Ended 31 December 2017

(Unit: €)

Cash flows from operating activities		
Profit		[]
Adjustments to reconcile profit:		
	[]	
	[]	
Changes in assets and liabilities:		
	[]	
	[]	
	[]	[]
Net cash provided by (used in) operating activities		[]
 Cash flows from investing activities		
	[]	
Net cash provided by (used in) investing activities		[]
 Cash flows from financing activities		
	[]	
	[]	
Net cash provided by (used in) financing activities		[]
Net increase in cash and cash equivalents		[]
Cash and cash equivalents at beginning of year		0
Cash and cash equivalents at end of year		[]