

Chapter 1 解答用紙

〈選択問題〉

問	1	2	3	4	5	6	7	8	9	10	11	12	13
解答													

〈記述問題〉

14

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

15

Transaction A

Assets	Increase	Decrease	No effect
Liabilities	Increase	Decrease	No effect

Transaction B

Assets	Increase	Decrease	No effect
Liabilities	Increase	Decrease	No effect

Transaction C

Assets	Increase	Decrease	No effect
Liabilities	Increase	Decrease	No effect

Transaction D

Assets	Increase	Decrease	No effect
Liabilities	Increase	Decrease	No effect

解答用紙

Chapter 2 解答用紙

〈選択問題〉

問	1	4	5	6	7	8	9
解答							

〈記述問題〉

2

- | | | |
|------------------------------------|-------|--------|
| A) Increase of accounts receivable | Debit | Credit |
| B) Increase of notes payable | Debit | Credit |
| C) Increase of interest income | Debit | Credit |
| D) Decrease of common stock | Debit | Credit |
| E) Increase of advertising expense | Debit | Credit |
| F) Decrease of inventory | Debit | Credit |
| G) Decrease of retained earnings | Debit | Credit |
| H) Increase of purchases | Debit | Credit |
| I) Increase of sales discounts | Debit | Credit |
| J) Decrease of equipment | Debit | Credit |

3

- | | |
|------------|-----------|
| A) Correct | Incorrect |
| B) Correct | Incorrect |
| C) Correct | Incorrect |
| D) Correct | Incorrect |
| E) Correct | Incorrect |
| F) Correct | Incorrect |
| G) Correct | Incorrect |
| H) Correct | Incorrect |
| I) Correct | Incorrect |
| J) Correct | Incorrect |

Chapter 3 解答用紙

〈選択問題〉

問	1	2	3	4
解答				

Chapter 4 解答用紙

〈選択問題〉

問	1	2	3	4
解答				

Chapter 5 解答用紙

〈選択問題〉

問	1	2	3	4	5	7	8
解答							

〈記述問題〉

6

(1) \$ []

(2)

ABC Company

Dr. []
 []
 Cr. []

XYZ Company

Dr. []
 Cr. []
 []

9

(1)

On March 21

Dr. []
 Cr. []

(2)

On March 23

Dr. []
 Cr. []

(3) \$ []

(4) \$ []

10

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

11

- (1)
- | | |
|---------------------|-------------------|
| Accounts payable | \$ [] |
| Accounts receivable | \$ [] |
| Cash | \$ [] |
- (2)
- | | |
|---------------|-------------------|
| Net sales | \$ [] |
| Net purchases | \$ [] |

Chapter 6 解答用紙

〈選択問題〉

問	1	2	3	4	5
解答					

〈記述問題〉

6

(1) In the above note, ABC Company is called the of the note, and XYZ Company is the of the note.

(2)

Dr. []
 Cr. []

(3)

Dr. []
 Cr. []
 []

Chapter 7 解答用紙

〈選択問題〉

問	1	2
解答		

Chapter 8 解答用紙

〈選択問題〉

問	1	2	4	5	6	7	8	9	10	11
解答										

〈記述問題〉

3

Cash

1

Date	P.R.	Amount	Date	P.R.	Amount

Sales

2

Date	P.R.	Amount	Date	P.R.	Amount

Purchase

3

Date	P.R.	Amount	Date	P.R.	Amount

Notes Payable

4

Date	P.R.	Amount	Date	P.R.	Amount

Blue Company

5

Date	P.R.	Amount	Date	P.R.	Amount

Green Company

6

Date	P.R.	Amount	Date	P.R.	Amount

Yellow Company

7

Date	P.R.	Amount	Date	P.R.	Amount

12

General Journal

G

Date	Description	P.R.	Dr.	Cr.
()	<input type="text"/>		[]	
	<input type="text"/>			[]

Cash (Dr.) Receipt Journal

CR

Date	Account, Cr.	P.R.	Amount	Total
()	<input type="text"/>		[]	
()	Cash, Dr.			[]

Cash (Cr.) Payment Journal

CP

Date	Account, Dr.	P.R.	Amount	Total
()	<input type="text"/>		[]	
()	Cash, Cr.			[]

Sales (Cr.) Journal

S

Date	Account, Dr.	P.R.	Amount	Total
()	<input type="text"/>		[]	
()	<input type="text"/>		[]	
()	Sales, Cr.			[]

Purchases (Dr.) Journal

P

Date	Account, Cr.	P.R.	Amount	Total
()	<input type="text"/>		[]	
()	Purchases, Dr.			[]

13

Ledgers

Cash 1

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]	()	()	[]

Accounts receivable 2

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]	()	()	[]

Land 3

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]			

Accounts payable 4

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]	()	()	[]

Common stock 5

Date	P.R.	Amount	Date	P.R.	Amount
			()	()	[]

Sales 6

Date	P.R.	Amount	Date	P.R.	Amount
			()	()	[]

Purchases 7

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]			

Accounts receivable subsidiary ledgers

White Company

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]	()	()	[]

Yellow Company

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]			

Accounts payable subsidiary ledger

Black Company

Date	P.R.	Amount	Date	P.R.	Amount
()	()	[]	()	()	[]

Chapter 9 解答用紙

〈選択問題〉

問	1	2	3	4
解答				

〈記述問題〉

5

	<u>Dr.</u>	<u>Cr.</u>	(\$)
Cash	[]	[]	
Accounts receivable	[]	[]	
Inventory	[]	[]	
Equipment	[]	[]	
Accounts payable	[]	[]	
Common stock	[]	[]	
Retained earnings	[]	[]	
Sales	[]	[]	
Purchases	[]	[]	
Office supplies expenses	[]	[]	
Total	<u>[]</u>	<u>[]</u>	

6

(1)

() → () → () → () → ()

(2)

- A) Correct Incorrect
- B) Correct Incorrect
- C) Correct Incorrect

Chapter 10 解答用紙

〈選択問題〉

問	1	2	3	4	5	7
解答						

〈記述問題〉

6

October 1, 2008

Dr. []

Cr. []

December 31, 2008

Dr. []

Cr. []

March 31, 2009

Dr. []

[]

Cr. []

Chapter 11 解答用紙

〈選択問題〉

問	1	2	3	4
解答				

〈記述問題〉

5

(1)

Depreciation expense for machinery	\$ []
Accumulated depreciation for building	\$ []
Net book value for equipment	\$ []

(2)

Dr.	<input type="text"/>	[]
Cr.	<input type="text"/>	[]

6

On April 1

Dr.	<input type="text"/>	[]
Cr.	<input type="text"/>	[]
Cr.	<input type="text"/>	[]

On July 20

Dr.	<input type="text"/>	[]
Cr.	<input type="text"/>	[]

On December 31

Dr.	<input type="text"/>	[]
Cr.	<input type="text"/>	[]

Chapter 12 解答用紙

〈選択問題〉

問	1	2	3	4	5	6	7	8	10	11	12
解答											

〈記述問題〉

9

(1)

On March 21

Dr. []
 Cr. []

(2)

On March 23

Dr. []
 Cr. []

(3) \$ []

(4) \$ []

13

(1)

Dr. []
 Cr. []

(2)

Dr. []
 []
 Cr. []
 []

(3)

Sales		\$	[]
Cost of goods sold		\$	[]
Inventory		\$	[]

Chapter 13 解答用紙

〈選択問題〉

問	1	2	3	4	6	9	10	11	12	13	14	15	16
解答													
問	17	18	19	20	21	22	23	24	25	26	27	28	29
解答													
問	30	39											
解答													

〈記述問題〉

5

Advertising expense	Debit	Credit	No entry
Bonds payable	Debit	Credit	No entry
Common stock	Debit	Credit	No entry
Furniture	Debit	Credit	No entry
Interest income	Debit	Credit	No entry
Interest receivable	Debit	Credit	No entry
Notes receivable	Debit	Credit	No entry
Prepaid insurance	Debit	Credit	No entry
Salaries expense	Debit	Credit	No entry
Unearned rent income	Debit	Credit	No entry

7

Dr. <input type="text"/>	[]	
Cr. Income summary		[]
Dr. Income Summary	[]	
Cr. <input type="text"/>		[]
Cr. <input type="text"/>		[]
Cr. <input type="text"/>		[]
Dr. Income summary	[]	
Cr. Retained earnings		[]

8

Transaction A

Net income	Increase	Decrease	No effect
Retained earnings	Increase	Decrease	No effect

Transaction B

Net income	Increase	Decrease	No effect
Retained earnings	Increase	Decrease	No effect

Transaction C

Net income	Increase	Decrease	No effect
Retained earnings	Increase	Decrease	No effect

Transaction D

Net income	Increase	Decrease	No effect
Retained earnings	Increase	Decrease	No effect

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ABC Company			
Trial Balance			
June 30, 2008			
	<u>Dr.</u>		<u>Cr.</u>
Cash	\$ []		\$ []
<input style="width: 100%;" type="text"/>	[]		[]
Common stock	[]		[]
Sales	[]		[]
<input style="width: 100%;" type="text"/>	[]		[]
<input style="width: 100%;" type="text"/>	[]		[]
Total	\$ []		\$ []

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ABC Company		
Income Statement		
For the Year Ended December 31, 2008		
Sales		\$ []
Operating expenses:		
<input style="width: 100%;" type="text"/>	[]	
<input style="width: 100%;" type="text"/>	[]	
<input style="width: 100%;" type="text"/>	[]	
<input style="width: 100%;" type="text"/>	[]	[]
		<u>[]</u>
Other expense:		
<input style="width: 100%;" type="text"/>		[]
		<u>[]</u>
Net income		<u><u>\$ []</u></u>

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ABC Company			
Balance Sheet			
As of December 31, 2008			
<u>Assets</u>		<u>Liabilities and Stockholders' Equity</u>	
Cash	\$ []	<input style="width: 100%;" type="text"/>	\$ []
<input style="width: 100%;" type="text"/>	[]	<input style="width: 100%;" type="text"/>	[]
<input style="width: 100%;" type="text"/>	[]	<input style="width: 100%;" type="text"/>	[]
<input style="width: 100%;" type="text"/>	[]	Total liabilities	[]
<input style="width: 100%;" type="text"/>	[]	Common stock	[]
		Retained earnings	[]
		Total stockholders' equity	[]
		Total liabilities and stockholders' equity	[]
Total assets	<u><u>\$ []</u></u>		<u><u>\$ []</u></u>

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XYZ Company			
Income Statement			
For the Year Ended December 31, 2009			
Sales		\$	[]
Cost of goods sold			[]
<input style="width: 100%;" type="text"/>			[]
Operating expenses:			
Salaries expense	[]		
<input style="width: 100%;" type="text"/>	[]		
<input style="width: 100%;" type="text"/>	[]		[]
<input style="width: 100%;" type="text"/>	[]		[]
		\$	[]

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XYZ Company			
Balance Sheet			
As of December 31, 2009			
<u>Assets</u>		<u>Liabilities and Equity</u>	
Cash	\$	[]	\$ []
<input style="width: 100%;" type="text"/>		[]	Total liabilities
Inventory		[]	[]
<input style="width: 100%;" type="text"/>		[]	Common stock
Equipment		[]	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>		[()]	Total equity
Total assets	\$	[]	Total liabilities and equity
			\$ []

XYZ Company
Adjusted Trial Balance
December 31, 2009

Account Title	Trial Balance		Adjustment		Adjusted Trial Balance	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Cash	4,800					
Accounts receivable	1,000					
Inventory	800					
Equipment	4,500					
Accumulated depreciation		1,800				
Accounts payable		1,400				
Notes payable		600				
Common stock		5,000				
Retained earnings		1,800				
Sales		9,300				
Purchases	5,100					
Rent expense	2,100					
Communication expense	1,100					
Interest expense	500					
<input type="text"/>						
<input type="text"/>						
Total	19,900	19,900				

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XYZ Company			
Income Statement			
For the Year Ended December 31, 2009			
Sales		\$ []	
<input style="width: 100%;" type="text"/>		[]	
<input style="width: 100%;" type="text"/>		[]	
Operating expenses:			
Rent expense	[]		
Communication expense	[]		
<input style="width: 100%;" type="text"/>	[]	[]	
Operating income		[]	
Other expense:			
<input style="width: 100%;" type="text"/>		[]	
Net income		\$ []	

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XYZ Company			
Balance Sheet			
As of December 31, 2009			
<u>Assets</u>		<u>Liabilities and Equity</u>	
Cash	\$ []	Accounts payable	\$ []
Accounts receivable	[]	<input style="width: 100%;" type="text"/>	[]
Inventory	[]	Total liabilities	[]
<input style="width: 100%;" type="text"/>	[]		
Equipment	[]	Common stock	[]
<input style="width: 100%;" type="text"/>	[()]	<input style="width: 100%;" type="text"/>	[]
		Total equity	[]
Total assets	\$ []	Total liabilities and equity	\$ []

Chapter 14 解答用紙

〈選択問題〉

問	2	3	4	5	6	7	8
解答							

〈記述問題〉

1

A ()

B ()

Chapter 15 解答用紙

〈選択問題〉

問	1	2	3	4	5
解答					

〈記述問題〉

6

- (1) Company (X Y) is more profitable, because Company X's net income margin is [] % while Company Y's net income margin is [] %.

- (2) Company (X Y) is more able to meet short-term obligation, because Company X's current ratio is [] % while Company Y's current ratio is [] %.

- (3) From the view point of stockholders, Company (X Y) is better, because Company X's ROE is [] % while Company Y's ROE is [] %.

Chapter 16 解答用紙

〈選択問題〉

問	1	2	3	4	5
解答					

