英文会計が基礎からわかる本（第 3 版）

解答用紙

Chapter 1　What is Accounting?

Q1		**Q2**	

Chapter 2　Basic Concepts of Accounting

Q1		**Q2**		**Q3**		**Q4**	

Q5　$[　　　　　　]

Q6		**Q7**		**Q8**		**Q9**		**Q10**		**Q11**	
Q12											

Q13

	Debit	Credit
1. Decrease of accounts payable	[　　]	[　　]
2. Decrease of accounts receivable	[　　]	[　　]
3. Decrease of loans payable	[　　]	[　　]
4. Decrease of retained earnings	[　　]	[　　]
5. Increase of bonds payable	[　　]	[　　]
6. Increase of fees income	[　　]	[　　]
7. Increase of machinery	[　　]	[　　]
8. Increase of share capital	[　　]	[　　]
9. Increase of utilities expense	[　　]	[　　]

Q14		**Q15**	

Q16　$[　　　　　　]

Chapter 3 Journalizing and Posting

Q1	

Q2

General journal G1

Date	Description	P.R.	Debit	Credit

<u>General ledger</u>

Cash 1

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Equipment 2

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Loans payable 3

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Share capital 4

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Chapter 4 Financial Assets

Q1 $[ ]

Q2 $[ ]

Q3

Okino Company
Bank Reconciliation
31 December 20x1

Balance per bank		$[ ]
Add: ( )		[ ]
Less: ( )		[ ]
Correct bank balance		$[ ]
Balance per book		$[ ]
Add: Unrecorded notes collected by bank		[ ]
Less: ( )	[ ]	
( )	[ ]	[ ]
Correct book balance		$[ ]

Q4		**Q5**		**Q6**		**Q7**	

Q8 $[ ]

Q9		**Q10**		**Q11**	

Chapter 5 Inventories

Q1		**Q2**		**Q3**		**Q4**		**Q5**	

Q6 $[ ]

Q7		**Q8**		**Q9**		**Q10**		**Q11**	

Q12 $[ ]

Q13	

Q14 $[ ]

Q15		**Q16**	

Q17 1. Accounts payable as at 31 August $[ ]

2. Net purchases during August $[ ]

3. Cost of sales for August $[ ]

Q18		**Q19**	

Q20

(1) On 29 April 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 20 July 20x1

Dr. ( ) [ ]

( ) [ ]

Cr. ( ) [ ]

( ) [ ]

(3) 1. Sales $[ ]

2. Cost of sales $[ ]

3. Inventory $[ ]

Q21 1. Net sales $[ ]

2. Net purchases $[ ]

3. Cost of sales $[ ]

4. Gross profit $[ ]

Q22

	Cost of sales	Ending inventory
1. First-in, frst-out method	$[ ]	$[ ]
2. Weighted-average method	$[ ]	$[ ]
3. Moving-average method	$[ ]	$[ ]

Chapter 6 Non-Current Assets

Q1		Q2		Q3	

Q4 $[ ]

Q5 (1) 1. Depreciation expense for building $[ ]

2. Net book value for building $[ ]

(2) 1. Total depreciation expense $[ ]

2. Net book value for equipment $[ ]

3. Total accumulated depreciation $[ ]

(3) 1. Total depreciation expense $[ ]

2. Net book value for machinery $[ ]

3. Total accumulated depreciation $[ ]

Q6		Q7		Q8	

Q9

Dr. ( ) [ ]

( ) [ ]

( ) [ ]

Cr. ( ) [ ]

Q10 $[ ]

Q11

(1) On 1 January 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 31 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

Chapter 7 Liabilities and Equity

Q1

(1) On the issue date

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On the settlement date

Dr. ( ) [ ]

( ) [ ]

Cr. ( ) [ ]

Q2		**Q3**		**Q4**		**Q5**	

Q6 $[ ]

Q7 1. Interest expense for the year ended 31 December 20x1 $[ ]

2. Cash paid as interest at 31 December 20x1 $[ ]

3. Carrying amount of bonds payable as at 31 December 20x1 $[ ]

Q8		**Q9**	

Q10

(1) On 25 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 20 January 20x2

Dr. ( ) [ ]

Cr. ( ) [ ]

Q11 $[ ]

Chapter 8 Trial Balance

Q1 $[ ]

Q2 $[ ]

Q3

	Dr.	Cr.
Cash	$[ ]	$[ ]
Accounts receivable	[ ]	[ ]
Inventory	[ ]	[ ]
Equipment	[ ]	[ ]
Accounts payable	[ ]	[ ]
Notes payable	[ ]	[ ]
Share capital	[ ]	[ ]
Retained earnings	[ ]	[ ]
Sales	[ ]	[ ]
Purchases	[ ]	[ ]
Rent expense	[ ]	[ ]
Salaries expense	[ ]	[ ]
Total	$[ ]	$[ ]

Q4

	Dr.	Cr.
Cash	$[ ]	$[ ]
Accounts receivable	[ ]	[ ]
Notes receivable	[ ]	[ ]
Inventory	[ ]	[ ]
Accounts payable	[ ]	[ ]
Share capital	[ ]	[ ]
Retained earnings	[ ]	[ ]
Sales	[ ]	[ ]
Purchases	[ ]	[ ]
Salaries expense	[ ]	[ ]
Total	$[ ]	$[ ]

Q5

	Dr.	Cr.
Cash	$[ ]	
Accounts receivable	[ ]	
Accounts payable		$[ ]
Share capital		[ ]
Retained earnings		[ ]
Sales		[ ]
Rent expense	[ ]	
Salaries expense	[ ]	
Utilities expense	[ ]	
Total	$[ ]	$[ ]

Q6

		Detected	Not detected
1.	A journal entry for a transaction was recorded twice.	[ ]	[ ]
2.	A journal entry was not posted to the ledger.	[ ]	[ ]
3.	A journal entry was posted twice to the ledger.	[ ]	[ ]
4.	The whole entry for a transaction was failed to be recorded.	[ ]	[ ]
5.	When a journal entry was made, the account title in the credit side was wrong.	[ ]	[ ]
6.	When a journal entry was made, the amount in the debit side was wrong.	[ ]	[ ]
7.	When a journal entry was posted to the ledger, the account title in the debit side was wrong.	[ ]	[ ]
8.	When a journal entry was posted to the ledger, the amount in the credit side was wrong.	[ ]	[ ]
9.	When a journal entry was posted to the ledger, the amount in the debit side was not recorded.	[ ]	[ ]

Chapter 9 Adjusting Entries

Q1

(1) On 31 December 20x1

Dr. (   )   [   ]

Cr. (   )   [   ]

(2) On 20 February 20x2

Dr. (   )   [   ]

Cr. (   )   [   ]

Q2 $[   ]

Q3

(1) On 1 October 20x1

Dr. (   )   [   ]

Cr. (   )   [   ]

(2) On 31 December 20x1

Dr. (   )   [   ]

Cr. (   )   [   ]

Q4

(1) On 1 October 20x1

Dr. (   )   [   ]

Cr. (   )   [   ]

(2) On 31 December 20x1

Dr. (   )   [   ]

Cr. (   )   [   ]

Q5	

Q6

(1) On 1 November 20x1

Dr. (   )   [   ]

Cr. (   )   [   ]

(2) On 31 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(3) On 1 January 20x2

Dr. ( ) [ ]

Cr. ( ) [ ]

Q7

(1) On 1 November 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 31 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

Q8

(1) On 31 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 1 January 20x2

Dr. ( ) [ ]

Cr. ( ) [ ]

(3) On 31 August 20x2

Dr. ( ) [ ]

Cr. ( ) [ ]

Q9

(1) On 31 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 1 January 20x2

Dr. ( ) [ ]

Cr. ( ) [ ]

(3) On 25 January 20x2

Dr. ( ) [ ]

Cr. ( ) [ ]

Q10 $[ ]

Q11		**Q12**	

Q13 $[ ]

Q14

(1) On 1 March 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 31 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

Q15

(1) On 1 April 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(2) On 31 December 20x1

Dr. ( ) [ ]

Cr. ( ) [ ]

(3) On 1 January 20x2

Dr. ( ) [ ]

Cr. ( ) [ ]

Q16

Tamaki Company
Adjusted Trial Balance
31 December 20x2

Account Title	Trial Balance		Adjustments		Adjusted Trial Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Cash						
Accounts receivable						
Equipment						
Accounts payable						
Loans payable						
Accumulated depreciation						
Share capital						
Retained earnings						
Fees income						
Advertising expense						
Office supplies expense						
Rent expense						
Salaries expense						
( )						
( )						
( )						
( )						
Total						

Chapter 10 Closing Entries

Q1		**Q2**	

Q3 $[ ]

Q4	

Q5

		Debit	Credit	No entry
1.	Bonds payable	[ ]	[ ]	[ ]
2.	Equipment	[ ]	[ ]	[ ]
3.	Interest income	[ ]	[ ]	[ ]
4.	Interest receivable	[ ]	[ ]	[ ]
5.	Prepaid insurance expense	[ ]	[ ]	[ ]
6.	Salaries expense	[ ]	[ ]	[ ]
7.	Salaries payable	[ ]	[ ]	[ ]
8.	Share capital	[ ]	[ ]	[ ]
9.	Unearned rent income	[ ]	[ ]	[ ]

Q6

Naka Company
Post-Closing Trial Balance
31 December 20x2

Cash	$[ ]	$[ ]
Accounts receivable	[ ]	[ ]
Equipment	[ ]	[ ]
( )	[ ]	[ ]
( )	[ ]	[ ]
( )	[ ]	[ ]
Total	$[ ]	$[ ]

Chapter 11 Financial Statements

Q1	

Q2 1. Gross profit $[ ]

2. Operating profit $[ ]

3. Profit for the year $[ ]

Q3

①		②		③		④		⑤		⑥	
⑦		⑧		⑨		⑩		⑪		⑫	
⑬		⑭		⑮							

Q4

(1)

Higa Company
Statement of Profit or Loss
For the Year Ended 31 December 20x2

Sales		$[ ]
Cost of sales		[ ]
Gross profit		[ ]
Distribution costs :		
Advertising expense		[ ]
Administrative expenses :		
Depreciation expense	[ ]	
Office supplies expense	[ ]	
Salaries expense	[ ]	
Rent expense	[ ]	[ ]
Operating Profit		[ ]
Finance expense:		
Interest expense		[ ]
Profit before tax		[ ]
Income tax expense		[ ]
Profit for the year		$[ ]

(2)

Higa Company
Statement of Financial Position
As at 31 December 20x2

Assets

Non-current assets		
Property, plant and equipment :		$[ ]
Equipment	[ ]	
Machinery	[ ]	[ ]
Total non-current assets		[ ]
Current assets		
Inventories		[ ]
Account receivable		[ ]

Other current assets：		
Office supplies	[ ]	
Prepaid rent expense	[ ]	[ ]
Cash		[ ]
Total current assets		[ ]
Total assets		$[ ]

Equity and Liabilities

Equity	
Share capita	$[ ]
Retained earnings	[ ]
Total equity	[ ]
Non-current liabilities	
Loans payable	[ ]
Total non-current liabilities	[ ]
Current liabilities	
Accounts payable	[ ]
Salaries payable	[ ]
Interest payables	[ ]
Income tax payable	[ ]
Total current liabilities	[ ]
Total liabilities	[ ]
Total equity and liabilities	$[ ]

Chapter 12 Financial Statement Analysis

Q1

1. ROA [ ] %
2. ROE [ ] %
3. Profit margin [ ] %
4. Total assets turnover [ ] times
5. Inventory turnover [ ] times

Q2 1. Current ratio [ ] %

2. Quick ratio [ ] %

3. Debt ratio [ ] %

Q3

(1) Company (Y A) is more profitable, because Company Y's profit margin is [ ] % and Company A's profit margin is [ ] %.

(2) From the view point of shareholders, Company (Y A) is more better, because Company Y's ☐ is [ ] % and Company A's ☐ is [ ] %.

(3) Company (Y A) is more able to meet short-term obligation, because Company Y's ☐ is [ ] % and Company A's ☐ is [ ]%. In order to analyze the ability to meet short-term obligation more precisely, ☐ should be calculated. However, ☐ of the above companies cannot be calculated, because the amount of inventory is unknown.

(4) Company (Y A) has better financial structure for creditors, because Company Y's ☐ is [ ] % and Company A's ☐ is [ ] %.

Chapter 13 Accounting Principles

Q1		**Q2**		**Q3**		**Q4**		**Q5**	

Chapter 14 Useful Financial Information

Q1		**Q2**		**Q3**	