

英文会計が基礎からわかる本

解答用紙

Chapter 1 What is Accounting?

Q1		Q2	
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Chapter 2 Basic Concepts of Accounting

Q1		Q2		Q3	
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Q4 \$[]

Q5		Q6		Q7		Q8		Q9		Q10	
Q11											

Q12

	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	[]	[]

Q13	
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Q14 \$[] of [] balance

Sales

5

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Purchases

6

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Q2

Cash (Dr.) receipt journal

CR1

Date	Account, Cr.	Explanation	P.R.	Amount	Total

Cash (Cr.) payment journal

CP2

Date	Account, Dr.	Explanation	P.R.	Amount	Total

Sales (Cr.) journal

S2

Date	Account, Dr.	Explanation	P.R.	Amount	Total

Purchases (Dr.) journal

P3

Date	Account, Cr.	Explanation	P.R.	Amount	Total

General journal

G1

Date	Description	P.R.	Debit	Credit

Ledger

Cash

1

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Accounts receivable

2

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Notes receivable

3

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Equipment

4

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Accounts payable

5

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Notes payable

6

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Share capital

4

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Sales

5

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Q4	(a)		(b)	
	(c)		(d)	
	(e)		(f)	
	(g)			

Q5		Q6	
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Chapter 6 Trial Balance

Q1 \$[]

Q2 \$[]

Q3

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

Q4

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

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
As at 31 December 20x2

Cash	\$[]	\$[]
Accounts receivable	[]	[]
Equipment	[]	[]
()	[]	[]
()	[]	[]
()	[]	[]
Total	<u>\$[]</u>	<u>\$[]</u>

Chapter 9 Financial Statements

Q1

1. Gross profit	\$[]
2. Operating profit	\$[]
3. Profit for the year	\$[]

Q2

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

Q5

Miyara Company
Worksheet
For the Year Ended 31 December 20x2

Account Title	Trial Balance		Adjustments		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	3,900							
Accounts receivable	3,400							
Inventory	500							
Accounts payable		1,600						
Share capital		5,500						
Retained earnings		600						
Sales		7,200						
Purchases	4,800							
Rent expense	1,200							
Salaries expense	1,100							
	14,900	14,900						
()								
()								
()								
()								

Chapter 10 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 11 Internal Control

Q1

A		B		C		D	
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Q2		Q3		Q4		Q5	
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Q6 \$[]

Q7

Okino Company
Bank Reconciliation
As at 31 December 20x1

Balance per bank						\$[]
Add: ()				[]
Less: ()				[]
Correct cash balance						<u>\$[</u>		<u>]</u>
Balance per book						\$[]
Add: Unrecorded notes collected by bank						[]
Less: ()			[]
	()			[]
Correct cash balance						<u>\$[</u>		<u>]</u>

Chapter 12 Accounting Principles

Q1		Q2		Q3		Q4		Q5	
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Chapter 13 Useful Financial Information

Q1		Q2		Q3	
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