

英文会計が基礎からわかる本 (第 2 版)

解答用紙

**Chapter 1 What is Accounting?**

Q1		Q2	
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**Chapter 2 Basic Concepts of Accounting**

Q1		Q2		Q3		Q4	
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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	
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Q16 \$[                    ]

## Chapter 3 Journalizing and Posting

Q1	
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## Chapter 4 Journalizing Business Transactions

Q1		Q2		Q3		Q4		Q5		Q6	
Q7											

Q8    \$[                    ]

Q9		Q10		Q11		Q12		Q13	
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Q14    \$[                    ]

Q15	
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Q16    \$[                    ]

Q17		Q18		Q19	
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### Q20

(1) On the issue date

Dr. (		)		[		]
Cr. (		)		[		]

(2) On the settlement date

Dr. (		)		[		]
(		)		[		]
Cr. (		)		[		]

Q21		Q22		Q23		Q24		Q25	
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**Q26**

(1) On 25 December 20x1

Dr. (	)	[	]
Cr. (	)	[	]

(2) On 20 January 20x2

Dr. (	)	[	]
Cr. (	)	[	]

**Q27** \$[            ]

<b>Q28</b>		<b>Q29</b>		<b>Q30</b>		<b>Q31</b>		<b>Q32</b>	
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### Chapter 5 Journals and Ledgers

**Q1**

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

Accounts payable

3

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

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

Sales

7

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Purchases

8

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Q3

Cash (Dr.) receipt journal

CR1

Date	Account, Cr.	P.R.	Net cash	Accounts receivable	Sales	Sundries

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

Share capital

4

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

Sales

5

Date	Explanation	Ref.	Amount	Date	Explanation	Ref.	Amount

<b>Q4</b>	(a)		(b)	
	(c)		(d)	
	(e)		(f)	

<b>Q5</b>		<b>Q6</b>	
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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**

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

**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 7    Adjusting Entries

Q1		Q2	
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- Q3**
1. Accounts payable as at 31 August      \$[                  ]
  2. Net purchases during August              \$[                  ]
  3. Cost of sales for August                    \$[                  ]

<b>Q4</b>		<b>Q5</b>	
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**Q6**

(1) On 29 April 20x1

Dr. (                                  )                  [                  ]  
 Cr. (                                  )                                  [                  ]

(2) On 20 July 20x1

Dr. (                                  )                  [                  ]  
 (                                  )                  [                  ]  
 Cr. (                                  )                                  [                  ]  
 (                                  )                                  [                  ]

- (3)
1. Sales                                  \$[                  ]
  2. Cost of sales                        \$[                  ]
  3. Inventory                             \$[                  ]

- Q7**
1. Net sales                              \$[                  ]
  2. Net purchases                        \$[                  ]
  3. Cost of sales                         \$[                  ]
  4. Gross profit                         \$[                  ]

- Q8**
- (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         \$[                  ]

<b>Q9</b>		<b>Q10</b>		<b>Q11</b>	
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**Q12** \$[                      ]

**Q13**

(1) On 1 October 20x1

Dr. (                                      )                      [                      ]  
Cr. (                                      )    [                      ]

(2) On 31 December 20x1

Dr. (                                      )                      [                      ]  
Cr. (                                      )    [                      ]

**Q14**

(1) On 1 October 20x1

Dr. (                                      )                      [                      ]  
Cr. (                                      )    [                      ]

(2) On 31 December 20x1

Dr. (                                      )                      [                      ]  
Cr. (                                      )    [                      ]

<b>Q15</b>	
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**Q16**

(1) On 1 November 20x1

Dr. (                                      )                      [                      ]  
Cr. (                                      )    [                      ]

(2) On 31 December 20x1

Dr. (                                      )                      [                      ]  
Cr. (                                      )    [                      ]

(3) On 1 January 20x2

Dr. (                                      )                      [                      ]  
Cr. (                                      )    [                      ]

**Q17**

(1) On 1 November 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

(2) On 31 December 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

**Q18**

(1) On 31 December 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

(2) On 1 January 20x2

Dr. ( ) [ ]  
Cr. ( ) [ ]

(3) On 31 August 20x2

Dr. ( ) [ ]  
Cr. ( ) [ ]

**Q19**

(1) On 31 December 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

(2) On 1 January 20x2

Dr. ( ) [ ]  
Cr. ( ) [ ]

(3) On 25 January 20x2

Dr. ( ) [ ]  
Cr. ( ) [ ]

**Q20** \$[ ]

<b>Q21</b>		<b>Q22</b>	
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**Q23** \$[ ]

**Q24**

(1) On 1 March 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

(2) On 31 December 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

**Q25**

(1) On 1 April 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

(2) On 31 December 20x1

Dr. ( ) [ ]  
Cr. ( ) [ ]

(3) On 1 January 20x2

Dr. ( ) [ ]  
Cr. ( ) [ ]

**Q26**

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 8 Closing Entries

Q1		Q2	
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Q3 \$[                      ]

Q4	
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**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 9 Financial Statements

<b>Q1</b>	
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**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  
Income Statement  
For the Year Ended 31 December 20x2

Sales		\$[	]
(	)	[	]
(	)	[	]
Selling, general and administrative expenses:			
(	)	[	]
(	)	[	]
(	)	[	]
(	)	[	]
Operating Profit		[	]
Finance expense:			
(	)	[	]
Profit for the year		\$[	]

(2)

Higa Company  
Balance Sheet  
As at 31 December 20x2

<u>Assets</u>		<u>Liabilities and Equity</u>	
Cash	\$[	Accounts payable	\$[
Accounts receivable	[	(	[
Inventory	[	(	[
(	)	[	]
(	)	[	]
Equipment	[	]	
(	)	[(	)]
Machinery	[	(	[
(	)	[(	)]
Total assets	\$[	Total liabilities and equity	\$[



**Q5**

(1)

Fukuchi Company  
Income Statement  
For the Year Ended 31 December 20x1

Sales		\$[	]
(	)	[	]
(	)	[	]
Selling, general and administrative expenses:			
(	)	[	]
(	)	[	]
(	)	[	]
Operating Profit		[	]
Finance expense:			
(	)	[	]
Profit for the year		\$[	]

(2)

Fukuchi Company  
Balance Sheet  
As at 31 December 20x1

	<u>Assets</u>		<u>Liabilities and Equity</u>				
Cash	\$[	]	Accounts payable – trade	\$[	]		
(	)	[	]	Accounts payable – others	[	]	
Inventory	[	]	(	)	[	]	
(	)	[	]	(	)	[	]
Equipment	[	]	Loans payable	[	]		
(	)	[(	)]	Total liabilities	[	]	
				Share capital	[	]	
				(	)	[	]
				Total equity	[	]	
Total assets	\$[	]	Total liabilities and equity	\$[	]		

**Q6**

Miyara Company  
Worksheet  
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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<b>Q2</b>		<b>Q3</b>		<b>Q4</b>		<b>Q5</b>	
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**Q6** \$[ ]

**Q7** \$[ ]

**Q8** \$[ ]

**Q9**

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		\$[		]

**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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