7月の本試験（IFRS基準新試験）で

ズバリ的中しました!!

IFRSへの基準変更後、初めて実施された7月の本試験では、過去問がない中でも
多くの問題を的中させました！　豊富な受験指導歴を持つTACならではの分析に、
12月の試験予想もお任せください!

TACで学習していただければ、わかりやすい講義と精度の高い予想問題で効率よく高得点を狙えます!
Subject 2でズバリ的中した問題のうち一部をご紹介いたします。

BATIC Subject 2

本試験問題

11 On 1 January 2013, XYZ Company acquired €700,000 of land for its business and the following data are available regarding the land.

Fair value on 31 December 2013	€680,000
Fair value on 31 December 2014	715,000

XYZ Company uses the revaluation model for the land and makes the revaluation annually.　By what amount did profit or loss and other comprehensive income increase as a result of the revaluation for the year ended 31 December 2014?　Ignore income taxes.

	Profit or loss	Other comprehensive income
①	€0	€15,000
②	€0	€31,500
③	€15,000	€0
④	€15,000	€20,000
⑤	€20,000	€15,000

ズバリ的中

TAC予想問題

予想模試 1 回　第 10 問

10 XYZ Company, a calendar-year company, prepares its financial statements.　On January 1, 2014, it acquired $200,000 of land for its business and the following data are available regarding the land.

Fair value on December 31, 2014	$208,000
Fair value on December 31, 2015	203,000

XYZ Company uses the revaluation model for the land and makes the revaluation annually. What amount should XYZ Company recognise as an item of net profit and an item of other comprehensive income as a result of the revaluation for the year ended December 31, 2015?

	Net profit	Other comprehensive income
①	$ 0	$(5,000)
②	$(8,000)	$ 3,000
③	$(5,000)	$ 0
④	$ 3,000	$(8,000)
⑤	$ 3,000	$ 0

本試験問題

27 JPN Company sold its account receivable of ¥5,000,000 to a factor with full recourse. The factor charged 4% of service fee and paid ¥4,800,000.　On the sale, JPN Company transferred the contractual rights to receive the cash flows of the accounts receivable. Which of the following journal entries should it make for the sale of the accounts receivable?

		Dr	Cr
①	Dr Cash	4,800,000	
	Cr Accounts receivable		4,800,000
②	Dr Cash	4,800,000	
	Cr Payable to factor		4,800,000
③	Dr Cash	4,800,000	
	Loss on sale of accounts receivable	200,000	
	Cr Accounts receivable		5,000,000
④	Dr Cash	4,800,000	
	Loss on sale of accounts receivable	200,000	
	Cr Payable to factor		5,000,000
⑤	No journal entry is necessary.		

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TAC予想問題

予想模試 2 回　第 29 問

29 ABC Company factored $60,000 of its accounts receivable with recourse. The factor charged a 5% commission on the gross amount of the factored receivables.

Which of the following journal entries should ABC Company make for the factoring of its accounts receivable?

		Dr	Cr
①	Dr. Cash	57,000	
	Loss on sale of accounts receivable	3,000	
	Cr. Accounts receivable		60,000
②	Dr. Cash	57,000	
	Loss on sale of accounts receivable	3,000	
	Cr. Payable to factor		60,000
③	Dr. Cash	60,000	
	Cr. Payable to factor		60,000
④	Dr. Cash	57,000	
	Cr. Receivable to factor		57,000
⑤	Dr. Cash	57,000	
	Cr. Payable to factor		57,000

本試験問題

36 Which of the following journal entries should ABC Company make at the resale of 1,000 shares?

		Dr	Cr
①	Dr Cash	50,000	
	Cr Share premium—treasury		50,000
②	Dr Cash	50,000	
	Cr Treasury shares		50,000
③	Dr Cash	50,000	
	Cr Share capital		30,000
	Treasury shares		20,000
④	Dr Cash	50,000	
	Cr Treasury shares		45,000
	Gain on sale of treasury shares		5,000
⑤	Dr Cash	50,000	
	Cr Treasury shares		45,000
	Share premium—treasury		5,000

ズバリ的中

TAC予想問題

予想模試 1 回　第 29 問

29 Which of the following journal entries should ABC Company make at the resale of 300 shares?

		Dr	Cr
①	Dr. Cash	15,000	
	Cr. Treasury share		15,000
②	Dr. Cash	15,000	
	Cr. Treasury share		1,500
	Share premium - treasury		13,500
③	Dr. Cash	15,000	
	Cr. Treasury share		2,400
	Share premium - treasury		12,600
④	Dr. Cash	15,000	
	Cr. Treasury share		13,500
	Share premium - treasury		1,500
⑤	Dr. Cash	15,000	
	Share premium - treasury	1,500	
	Cr. Treasury share		16,500

本試験問題

37 XYZ Company issued convertible bonds for €400,000.　On the issue date, the fair value of liability component of the bonds was estimated at €320,000 and the fair value of equity component of the bonds was estimated at €100,000.　By what amount should liabilities and equity increase at issuance of the bonds?

	Liabilities	Equity
①	€200,000	€200,000
②	€275,000	€125,000
③	€300,000	€100,000
④	€320,000	€ 80,000
⑤	€400,000	€0

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TAC予想問題

予想模試 2 回　第 41 問

41 ABC Company issued convertible bonds with total proceeds of $600,000.　The fair value of the bonds was estimated at $550,000 and the fair value of the equity was estimated at $90,000.　By what amount should liabilities and equity increase at issuance of the bonds?

	Liabilities	Equity
①	$550,000	$50,000
②	$550,000	$90,000
③	$515,625	$84,375
④	$600,000	$0
⑤	$600,000	$90,000