

Ⅲ期（一般、学内）

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令和7年度

武蔵野大学大学院 経営学研究科 会計学専攻 入学試験 問題・解答 （3月9日）

[英語]

評 点

次の英文は、国際財務報告基準第15号（IFRS15）の一部である。
和訳しなさい。

- (1) The objective of this Standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.

- (2) An entity shall account for a contract with a customer that is within the scope of this Standard only when all of the following criteria are met:
- (a) the parties to the contract have approved the contract and are committed to perform their respective obligations;
 - (b) the entity can identify each party's rights regarding the goods or services to be transferred;
 - (c) the entity can identify the payment terms for the goods or services to be transferred;
 - (d) the contract has commercial substance;
 - (e) it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer.

- (3) At contract inception, an entity shall assess the goods or services promised in a contract with a customer and shall identify as a performance obligation each promise to transfer to the customer either:
- (a) a good or service that is distinct;
 - (b) a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer.
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- (4) An entity shall consider the terms of the contract and its customary business practices to determine the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.
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- (5) The objective when allocating the transaction price is for an entity to allocate the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the entity expects to be entitled in exchange for transferring the promised goods or services to the customer.
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