

Ⅱ期（一般）

受験 番号	<table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr> <td style="width: 20%; border: 1px dashed black;"></td> </tr> <tr> <td colspan="4" style="text-align: center;"> </td> </tr> <tr> <td style="width: 20%; border: 1px dashed black;"></td> </tr> </table>													氏 名	

令和3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 (1月10日)

[英語]

評 点

問題1 次の英文の説明にふさわしい英単語を、語群の中から選択して、記号で答えなさい。

1. Effort to reduce differences between U.S.GAAP and IFRS to enhance comparability.
2. The field of accounting that provides internal reports to help users make decisions about their companies.
3. The economic events of a business that are recorded by accountants.
4. A distribution of cash or other assets by a corporation to its shareholders.
5. A part of accounting that involves only the recording of economic events.
6. The field of accounting that provides economic and financial information for investors, creditors, and other external users.
7. Resources a business owns.
8. An organization that establishes generally accepted accounting principles in the United States.
9. International accounting standards set by the International Accounting Standards Board(IASB).
10. The gross increase in equity resulting from business activities entered into for the purpose of earning income.

【語群】

あ.Dividend い.Assets う.Transactions え.Revenues お.FASB
 か.IFRS き.Financial Accounting く.Managerial Accounting け.Bookkeeping
 こ.Convergence

解答欄

1	2	3	4	5
6	7	8	9	10

問題 2 次の英文を和訳しなさい。

1. Accounting is an information system that identifies, records, and communicates the economic events of an organization to interested users.

2. Accounting is based on standards, such as International Financial Reporting Standards(IFRS). IFRS generally uses one of two measurement principles, the historical cost principle or fair value principles.

3. The basic accounting equation is [$Assets = Liabilities + Equity$]. Assets are resources a business owns, Liabilities is creditor' claims on total assets. Equity is the owners' claim on total assets.

4. An income statement presents the revenues and expenses and resulting net income or net loss for specific period of time.

5. A statement of financial position(sometimes referred to as a balance sheet) reports the assets, liabilities, and equity of a company at a specific date.

6. A statement of cash flows summarizes information about the cash inflows and outflows for a specific period of time.
