

QUIZ – ACCOUNTING BASICS

GENERAL INSTRUCTIONS: Choose the best answer to the following questions.

1. Which financial statement will tell you how profitable a company is?
 - A. Income statement
 - B. Cash flow statement
 - C. Balance sheet
 - D. All of the above
2. What are the factors that a business owes or needs to pay?
 - A. Profit
 - B. Assets
 - C. Liabilities
 - D. Capital
3. What term is used for day-to-day dealings that involve the exchange of goods and services for cash?
 - A. Accounting
 - B. Business transactions
 - C. Bookkeeping
 - D. Occasion
4. Under the accrual method of accounting, expenses are recorded
 - A. When invoices for expense items are received
 - B. When they are paid
 - C. When they are incurred
5. The income statement shows which of the following?
 - A. Income and Expenses
 - B. Assets and Liabilities
 - C. Receipts and Payments
 - D. A & B

Accounting Answers And Questions

VM Jensen



Accounting Answers And Questions:

Questions and Answers in Book-keeping and Accounting Frederick Francis Charles, 1921 Basic Accounting Interview
Questions and Answers for Freshers - English Navneet Singh, Here are some basic accounting interview questions and answers that would be useful for freshers

- 1 What is accounting
Answer Accounting is the systematic process of recording, analysing and reporting financial transactions of a business. It provides critical information for decision making, ensuring that the financial performance and position of an organization are accurately represented.
- 2 What are the different types of accounting
Answer The main types of accounting include:
 - Financial Accounting: Recording and reporting financial transactions to provide a clear financial picture to external stakeholders.
 - Management Accounting: Providing information to managers for decision making, planning and performance evaluation.
 - Cost Accounting: Analysing the cost of production and operations to control expenses.
 - Tax Accounting: Preparing tax returns and planning for future tax obligations.
- 3 What are the fundamental accounting principles
Answer The fundamental accounting principles include:
 - Accrual Principle: Transactions are recorded when they occur, not necessarily when cash is exchanged.
 - Consistency Principle: The same accounting methods should be used from period to period.
 - Going Concern Principle: Assumes that the business will continue to operate indefinitely.
 - Matching Principle: Expenses should be matched with the revenues they help to generate.
 - Prudence Principle: Revenues and profits are not anticipated, but expenses and losses are provided for as soon as they are recognized.
- 4 What is the accounting equation
Answer The accounting equation is: $Assets = Liabilities + Equity$. This equation forms the foundation of double entry bookkeeping, where every transaction affects at least two accounts.
- 5 What is double entry bookkeeping
Answer Double entry bookkeeping is an accounting system where each transaction is recorded in at least two accounts. This system ensures that the accounting equation ($Assets = Liabilities + Equity$) always remains balanced. For every debit entry, there is a corresponding credit entry.
- 6 What are financial statements
Answer Financial statements are formal records of the financial activities of a business. They include:
 - Balance Sheet: Shows the company's financial position at a specific point in time.
 - Income Statement: Reports the company's financial performance over a specific period.
 - Cash Flow Statement: Provides information about the company's cash inflows and outflows over a period.
- 7 What is depreciation
Answer Depreciation is the process of allocating the cost of a tangible asset over its useful life. It accounts for the wear and tear, usage and obsolescence of the asset. Common methods of depreciation include straight line, declining balance and units of production.
- 8 What is a trial balance
Answer A trial balance is a report that lists the balances of all general ledger accounts at a particular point in time. It is used to verify that the total debits equal the total credits, ensuring that the accounting entries are accurate.
- 9 What is working capital
Answer Working capital is the difference between a company's current assets and current liabilities. It measures a company's short-term liquidity and operational efficiency.
- 10 What is the difference between accounts payable and accounts receivable
Answer Accounts Payable (AP) amounts a company owes to suppliers or creditors for goods or services received. Accounts

Receivable AR Amounts a company is owed by customers for goods or services delivered 11 What is a ledger Answer A ledger is a book or collection of accounts in which account transactions are recorded Each account has its own page showing all the debits and credits affecting it and the account s balance 12 What is a journal entry Answer A journal entry is a record of a financial transaction in the accounting journal Each entry consists of the date of the transaction the accounts involved the amounts to be debited and credited and a brief description of the transaction 13 What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is exchanged This provides a more accurate picture of a company s financial position and performance 14 What is a balance sheet Answer A balance sheet is a financial statement that shows a company s assets liabilities and equity at a specific point in time It provides a snapshot of the company s financial condition 15 What is an income statement Answer An income statement also known as a profit and loss statement reports a company s revenues expenses and profits or losses over a specific period It shows how revenue is transformed into net income These questions and answers should provide a good foundation for freshers preparing for an accounting interview

Massachusetts Certified Public Accountant Examination, Questions with Answers Harry Clark Bentley, 1927 [Basic Accountant Interview Questions and Answers - English](#) Navneet Singh, Preparing for an accounting interview involves understanding both technical skills and behavioural qualities Here are some basic accountant interview questions along with sample answers

Technical Questions What is the accounting equation Answer The accounting equation is $Assets = Liabilities + Equity$ It represents the relationship between a company s resources and the claims on those resources Can you explain the difference between accounts payable and accounts receivable Answer Accounts payable refers to the money a company owes to its suppliers while accounts receivable refers to the money that customers owe to the company What are the three main financial statements and what do they show Answer The three main financial statements are Income Statement Shows the company s revenue expenses and profit over a specific period Balance Sheet Shows the company s assets liabilities and equity at a specific point in time Cash Flow Statement Shows the cash inflows and outflows from operating investing and financing activities over a period What is double entry bookkeeping Answer Double entry bookkeeping is a system where every transaction affects at least two accounts with one debit and one credit ensuring the accounting equation stays balanced What are accruals in accounting Answer Accruals are accounting adjustments for revenues and expenses that have been earned or incurred but not yet recorded in the accounts

Behavioural Questions Can you describe a time when you had to meet a tight deadline Answer In my previous job I was responsible for preparing the monthly financial reports Once due to unexpected delays I had only two days to complete the reports I prioritized my tasks stayed focused and collaborated with my team to ensure we met the deadline without compromising accuracy How do you ensure accuracy in your work Answer I ensure accuracy by double checking my entries reconciling accounts regularly and using accounting software to minimize errors I also stay organized and review my work to catch any

mistakes early Can you explain a time when you identified a significant error in the financial statements Answer During an internal audit I noticed a discrepancy in the accounts payable records Upon investigation I found that an invoice had been entered twice I corrected the error and implemented a new review process to prevent similar issues in the future How do you handle confidential information Answer I handle confidential information with the utmost care by following company policies using secure systems and ensuring that sensitive data is only accessible to authorized personnel What accounting software are you familiar with Answer I am proficient in several accounting software programs including QuickBooks SAP Oracle and Microsoft Excel I have used these tools to manage financial records generate reports and perform data analysis These questions and answers should give you a good foundation for your accounting interview preparation Make sure to tailor your responses to your personal experiences and the specific job you are applying for

Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney, 1946

Accountancy Problems with Solutions Leo Greendlinger, 1911

Basic Accounting Interview Questions with Answers - English Navneet Singh, Here are some common basic accounting interview questions along with their answers What are the different types of accounts Answer The three main types of accounts are Real Accounts These are related to assets and liabilities Examples include buildings machinery cash etc Personal Accounts These are related to individuals firms companies etc Examples include debtors creditors etc Nominal Accounts These are related to expenses losses incomes and gains Examples include rent salary commission received etc What is double entry bookkeeping Answer Double entry bookkeeping is a system of accounting in which every transaction affects at least two accounts one with a debit and one with a credit ensuring the accounting equation Assets Liabilities Equity remains balanced What is the accounting equation Answer The accounting equation is Assets Liabilities Equity This equation must always balance ensuring that the company's financial statements are accurate What are debits and credits Answer Debits and credits are the two sides of every financial transaction in double entry bookkeeping Debit Dr Increases in assets or expenses and decreases in liabilities equity or revenue Credit Cr Increases in liabilities equity or revenue and decreases in assets or expenses What is a trial balance Answer A trial balance is a statement that lists all the ledger accounts and their balances at a particular date ensuring that total debits equal total credits It is used to verify the accuracy of the bookkeeping What are the financial statements Answer The main financial statements are Balance Sheet Shows the company's assets liabilities and equity at a specific point in time Income Statement Shows the company's revenues and expenses over a period resulting in net profit or loss Cash Flow Statement Shows the inflows and outflows of cash over a period categorized into operating investing and financing activities Statement of Changes in Equity Shows changes in the company's equity over a period What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is actually received or paid This provides a more accurate picture of a company's financial position What is the difference between accounts payable and accounts receivable Answer Accounts

Payable AP Amounts a company owes to its suppliers for goods or services received on credit Accounts Receivable AR Amounts a company is owed by its customers for goods or services provided on credit What is depreciation Answer Depreciation is the systematic allocation of the cost of a tangible fixed asset over its useful life It accounts for wear and tear obsolescence or loss of value over time What are adjusting entries Answer Adjusting entries are journal entries made at the end of an accounting period to update the accounts for accrued and deferred items These entries ensure that revenues and expenses are recorded in the correct accounting period These questions and answers cover fundamental accounting concepts and are commonly asked in interviews for accounting positions

101 Questions and Answers for Managing an Accounting Practice: Solutions for the Most Difficult Problems Practitioners Face Every Day Edward Mendlowtz Cpa,2014-01 Real world time tested and common sense solutions for the most difficult problems tax and accounting practitioners face every day With tables checklists sample letters illustrative samples real life stories and step by step instructions For over 40 years Edward Mendlowitz CPA has asked fellow professionals for assistance and for almost as long he has reached out to offer assistance Mendlowitz believes professionals do not live and work in a vacuum We need each other he says and the more we collaborate the more we both grow Through interaction with fellow CPAs colleagues other professionals staff and clients he has learned much and refined it here

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Complete Accounting Course David Himmelblau,1925

Quick Revision for Company Accounts & Audit (For ICWA Intermediate: Paper 12) Tulsian P.C. & Tulsian Bharat, Revision for Company Accounts Audit ICWA

Classified C.P.A. Problems and Solutions ,1915 The Accountant ,1927 Journal of Accountancy ,1928 American Accountant ,1930 Accountants' Index American Institute of Certified Public Accountants,1928

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Table of Contents Accounting Answers And Questions

1. Understanding the eBook Accounting Answers And Questions
 - The Rise of Digital Reading Accounting Answers And Questions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Answers And Questions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Answers And Questions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Answers And Questions
 - Personalized Recommendations
 - Accounting Answers And Questions User Reviews and Ratings
 - Accounting Answers And Questions and Bestseller Lists

5. Accessing Accounting Answers And Questions Free and Paid eBooks
 - Accounting Answers And Questions Public Domain eBooks
 - Accounting Answers And Questions eBook Subscription Services
 - Accounting Answers And Questions Budget-Friendly Options
6. Navigating Accounting Answers And Questions eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Answers And Questions Compatibility with Devices
 - Accounting Answers And Questions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Answers And Questions
 - Highlighting and Note-Taking Accounting Answers And Questions
 - Interactive Elements Accounting Answers And Questions
8. Staying Engaged with Accounting Answers And Questions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Answers And Questions
9. Balancing eBooks and Physical Books Accounting Answers And Questions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Answers And Questions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Answers And Questions
 - Setting Reading Goals Accounting Answers And Questions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Answers And Questions
 - Fact-Checking eBook Content of Accounting Answers And Questions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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