

## Accountancy

Prepare Accounting Equation and Balance Sheet on the basis of the following:

- a. Started business with cash ₹ 1,20,000 .
- b. Opened a Bank Account with a deposit of ₹ 15,000.
- c. Purchased goods for Cash ₹ 30,000 and on credit ₹25,000.
- d. Paid rent in advance ₹ 500.
- e. Goods sold on credit to Mr. X ₹.5,000 (cost price ₹.4,000).
- f. Payment made to creditors in full settlement ₹ 24,500.
- g. Sold goods (cost price ₹ 10,000) for ₹ 18,000 on cash and amount deposited into bank.
- h. Purchased Machinery for cash ₹ 20,000.
- i. Purchased goods for ₹ 10,000 and amount is paid by cheque.
- j. Received from Mr. X ₹ 4,800 in full settlement.
- k. Sold good to Sohan for ₹. 2000, costing ₹ 2,500.
- l. Bought motorcycle for personal use ₹ 20,000.
- m. Interest on drawings was charged @ 5%.
- n. Rent Received ₹ 9,000.
- o. Salary outstanding ₹ 200.  
Commission due but not received ₹ 700

# Accounting Equation Questions And Answers

**Dr. S. K. Singh ,Shailesh Chauhan**



## **Accounting Equation Questions And Answers:**

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

**Accounting Workbook For Dummies** John A. Tracy, 2011-08-08 Balance the books learn important accounting concepts and master the basics Accounting Workbook For Dummies is for business bookkeepers and accountants who need a refresher on the subject as well as students taking their

first accounting class It s a comprehensive study guide that can help you improve your accounting skills and lay the foundation for further advancement Whether you re trying to get certified and become an accountant or own a small business and need a little help balancing your books this hands on guide provides the learning and helpful practice you need The third edition of Accounting For Dummies contains guidance on incorporating principles to adhere to the Sarbanes Oxley Act reading financial reports generating income statements and balance sheets and establishing budgets Accounting Workbook For Dummies provides you with real world exercises to see these principals in action although you don t need to have read Accounting For Dummies Accounting Workbook For Dummies focuses on business accounting explains how business transactions are recorded in the accounts of a business and the financial statements that are prepared for a business to report its profit and loss financial condition and cash flows It also shows you how business managers use accounting information for decision making The book s four parts cover topics like recordkeeping basics financial statements accounting for business managers and investment accounting You ll learn to Record transactions track costs and manage accounts Open and close bookkeeping cycles Analyze business performance and profit Choose the right accounting method Master investment accounting fundamentals Understand manufacturing cost accounting With your own copy of Accounting Workbook For Dummies you can learn how to do all of that find out what you need to know about financial statements get tips for management accounting and more

Wason's Double Entry Book Keeping Financial Accounting, Class-XI, 2022/e

V. WASON, CBSE has decided to assess students through questions based on Remembering Understanding Applying Analysing Evaluating and Creating Keeping this in view plenty of Case Studies have been included in this book For example in Chapter 3 Accounting Assumptions and Principles have been explained with the help of case studies based on real life situations Perhaps first of its kind this readable and entertaining book provides a roadmap to navigate entry to the field of Accountancy Further the present edition incorporates the effects of introduction of Goods and Services Tax GST and all Accounting standards issued by Institute of Chartered Accountants of India

Accounting Workbook For Dummies Tague C. Tracy, 2022-09-07

Number nightmares in accounting No more The numbers are clear the need for accountants is not only strong but on the rise With job growth projected to increase by 7% over the next 10 years there s no time like the present to join this growing and profitable profession Accounting Workbook For Dummies 2nd Edition gives you the hands on instruction you need to understand complicated concepts through demonstration problems practice worksheets and spreadsheets Understand the role of accountants versus bookkeepers Develop knowledge to establish and maintain high quality accounting systems Dip your toes into accounting in the digital age Learn to properly interpret financial statements and reports Generate income statements balance sheets and cash flow statements Expand your knowledge on sources of business capital Learn how to improve profits and manage costs Understanding the intricacies of accounting has never been easier as in today s rapid fire global economy accountants have never been more important it s all in your hands with this

plain English workbook      *Beginner-Level Accountant Interview Questions and Answers - English* Navneet Singh, Here are some beginner level accountant interview questions along with suggested answers

- 1 Tell me about yourself and why you chose accounting as a career  
Answer I graduated with a degree in Accounting because I've always had a knack for numbers and a strong attention to detail Accounting offers a structured way to analyse financial data and contribute to decision making processes within organizations I'm excited about the opportunity to apply my skills in a professional setting and grow within the field
- 2 What do you understand by the term double entry accounting  
Answer Double entry accounting is a fundamental principle where every financial transaction is recorded in at least two accounts a debit and a credit This ensures that the accounting equation Assets = Liabilities + Equity remains balanced For example when a company sells goods for cash it debits cash increasing asset and credits sales revenue increasing equity
- 3 How would you handle a situation where you discovered a discrepancy in financial records  
Answer If I discover a discrepancy I would first trace back the transactions to identify the source of the error I would review supporting documents and seek clarification from relevant parties if needed Once the error is identified I would correct it promptly and ensure that proper controls are in place to prevent similar issues in the future
- 4 What are the basic financial statements Briefly explain each one  
Answer The basic financial statements include the Balance Sheet Income Statement and Cash Flow Statement Balance Sheet Shows the company's assets liabilities and shareholders equity at a specific point in time Income Statement Summarizes the revenues and expenses incurred over a specific period resulting in net income or loss Cash Flow Statement Tracks the inflows and outflows of cash and cash equivalents during a specific period categorized into operating investing and financing activities
- 5 How do you ensure accuracy and attention to detail in your work  
Answer I prioritize accuracy by meticulously reviewing financial data and reconciling accounts regularly I use accounting software and spreadsheets effectively to minimize errors and maintain detailed records Additionally I double check calculations and seek feedback from supervisors or peers when necessary to ensure accuracy
- 6 What accounting software are you familiar with Can you describe your experience with them  
Answer I am proficient in using mention specific software which I used extensively during my academic studies and internship I have experience with tasks such as recording transactions generating financial reports and reconciling accounts I am also open to learning new software and adapting to different accounting systems
- 7 How would you handle a situation where you disagree with your supervisor's approach to a financial issue  
Answer If I disagree with my supervisor's approach I will respectfully discuss my concerns presenting any supporting data or alternative solutions that I believe could be more effective I would focus on understanding their perspective and finding a mutually agreeable solution that aligns with the organization's goals and accounting standards
- 8 What do you understand about Generally Accepted Accounting Principles GAAP  
Answer GAAP refers to a set of standard accounting principles standards and procedures that companies use to prepare and present their financial statements These principles ensure consistency comparability and transparency in financial reporting Adhering to

GAAP guidelines is crucial for accurate and reliable financial reporting 9 Can you explain the concept of depreciation Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It reflects the gradual reduction in the asset's value due to wear and tear obsolescence or use Depreciation expense is recorded on the income statement to match the asset's cost with the revenue it generates over time 10 How do you stay updated with changes in accounting standards and regulations Answer I stay updated with changes in accounting standards and regulations by regularly reading industry publications attending professional development seminars and participating in continuing education programs I also follow updates from regulatory bodies such as the Financial Accounting Standards Board FASB to ensure compliance with evolving accounting practices These questions cover basic accounting principles skills and scenarios that are commonly discussed in entry level accountant interviews Tailor your answers based on your personal experiences and knowledge to showcase your suitability for the role

Bihar Board Accountancy Class 11 Based on NCERT Guidelines Dr. S. K. Singh, Shailesh Chauhan, 2023-04-30 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Sources Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 10 A Accounting For Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Rectification of Errors 17 Depreciation 18 Provisions and Reserves 19 Accounting For Bills of Exchange 20 Capitals and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Financial Statement Final Accounts With Adjustment 23 Accounts From Incomplete Records or Single Entry System Computer In Accounting 24 Introduction to Computer and Accounting Information Systems AIS 25 Applications of Computer in Accounting 26 Accounting and Database System Project Work Appendix Dictionary of Accounting Objective Accountancy Booklet With OMR Sheet Latest Model Paper BSEB With OMR Sheet Examination Paper

**Accountancy Class XI by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications)** Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2021-06-29 Strictly according to the latest syllabus prescribed by Bihar School Examination Board BSEB Patna and developed by State Council for Educational Research Training SCERT following CBSE curriculum based on NCERT guidelines 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and

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