

ACCT-1001 Financial Accounting I Part I
Chapter 2 Analyzing and Recording Transactions
Module #2 – Chapter #2 Assignment 2C – 2020

True / False

1. The steps covered in the Accounting Cycle in this module were adjustments, prepare adjusted trial balance and prepare financial statements.
2. The account is a detailed record of the increases and decreases in a specific asset, liability or equity item.
3. A ledger is a group of all the accounts used by a business and is unique to each type of operation.
4. A debit is an entry to the left side of an account and a credit is an entry to the right side of an account.
5. If the accounts receivable account had \$2,800 on the debit side and \$1,200 on the credit side the balance of the account would be \$1,600 as a credit balance.
6. In double entry accounting every transaction affects at least two accounts and the sum of all debit entries and the sum of all credit entries must equal each other.
7. Asset, expense and withdrawals accounts are decreased with a credit.
8. Liability, capital and revenue accounts are increased by a debit.
9. The normal balance of an account and the rule of increase are the same while the rule of decrease is the opposite.
10. A chart of accounts lists the accounts used by the business with the account number but to find the account balance you would need to look in the ledger.
11. The General Ledger is called the book of original entry because it shows the date, names of the accounts, and debit and credit part of each transaction along with an explanation.
12. Always skip a line between each transaction recorded in a General Journal.
13. The PR column in the General Journal shows the account where the information came from and the PR column in the General Ledger shows the journal where the information was posted to.
14. A trial balance lists the accounts and their balances at a point in time and the total of the debit column should equal the total of the credit column.
15. A slide is when two digits are switched within a number like 587 instead of 578 and a transposition occurs when adding or deleting a zero in a value like 45 instead of 460.

Answers To Acct Financial

Shameem Anas



Answers To Acct Financial:

Accounting Interview Questions and Answers - English Navneet Singh, Here are some common accounting interview questions along with suggested answers

- 1 Tell me about yourself and your experience in accounting
Answer I have a solid background in accounting with X years of experience My expertise includes financial statement preparation budgeting and variance analysis In my previous role at Company Name I managed accounts payable receivable and led monthly financial close processes
- 2 Can you explain the importance of reconciliation in accounting
Answer Reconciliation ensures accuracy and consistency between financial records such as bank statements and general ledger accounts It helps identify discrepancies or errors ensuring financial statements reflect the true financial position of the company
- 3 How do you handle discrepancies in financial statements
Answer When discrepancies arise I start by investigating the root cause This involves reviewing transactions communicating with relevant departments and correcting errors promptly I document the resolution process to prevent future discrepancies
- 4 What accounting software are you familiar with
Answer I am proficient in using mention specific accounting software e g QuickBooks SAP Oracle I have used these tools extensively for financial reporting reconciliations and generating management reports
- 5 How do you ensure compliance with accounting regulations and standards
Answer I stay updated with regulatory changes by attending training sessions and following industry publications I ensure compliance by meticulously adhering to GAAP IFRS principles and conducting internal audits to verify adherence to standards
- 6 Describe a time when you identified a cost saving opportunity in your previous role
Answer In my previous role I analysed vendor contracts and identified an opportunity to renegotiate terms resulting in a 15% reduction in procurement costs I implemented a competitive bidding process which increased savings while maintaining service quality
- 7 How do you prioritize tasks when managing multiple deadlines
Answer I prioritize tasks by assessing deadlines and importance I use project management tools to track progress and allocate time efficiently I communicate with stakeholders to manage expectations and ensure timely completion of critical tasks
- 8 How do you approach financial analysis and reporting
Answer I begin by collecting and analysing financial data to identify trends and variances I prepare accurate and comprehensive financial reports including balance sheets income statements and cash flow statements I also provide insights and recommendations based on my analysis to support strategic decision making
- 9 Can you explain the process of preparing a budget
Answer Preparing a budget involves forecasting revenues and expenses based on historical data and future projections I collaborate with department heads to gather input and validate assumptions I monitor budget performance regularly and adjust forecasts as needed to ensure financial goals are met
- 10 How do you handle confidential financial information
Answer I handle confidential information with the utmost discretion and integrity I follow company policies and regulatory guidelines to safeguard sensitive data I restrict access to authorized personnel only and use secure methods for data transmission

Tips for Success Tailor Your Answers Customize your responses to highlight relevant experiences and

skills that match the job requirements Use STAR Method For behavioural questions structure your answers using the Situation Task Action and Result framework to provide clear and concise examples Showcase Technical Knowledge Demonstrate your proficiency with accounting principles software and regulatory compliance throughout your answers Preparing thoughtful responses to these accounting interview questions will demonstrate your expertise problem solving abilities and suitability for the role increasing your chances of securing the position **Top Accounting Interview**

Questions and Answers - English Navneet Singh, Here are some common accounting interview questions along with suggested answers

- 1 Tell me about yourself Answer I have a solid background in accounting with number years of experience I began my career at Company Name where I honed my skills in financial analysis and reporting I am proficient in specific accounting software and I have a strong track record of accuracy and attention to detail in handling financial transactions and preparing statements
- 2 What are the primary financial statements and how are they linked Answer The primary financial statements are the balance sheet income statement and cash flow statement The balance sheet shows the company's assets liabilities and equity at a specific point in time The income statement reports the company's revenues and expenses over a period determining net income or loss The cash flow statement tracks the inflows and outflows of cash and is linked to both the balance sheet and income statement through changes in cash
- 3 How do you ensure accuracy in your work Answer Accuracy is crucial in accounting I follow a meticulous process of double checking entries reconciling accounts regularly and reviewing financial reports for any discrepancies I also leverage accounting software to automate calculations and minimize human error Regular audits and peer reviews further ensure the precision of my work
- 4 Can you describe a challenging accounting task you faced and how you resolved it Answer At my previous company we encountered discrepancies in accounts receivable aging reports which affected financial reporting accuracy I conducted a thorough analysis of transaction records collaborated with the sales team to verify outstanding invoices and implemented a new reconciliation process This initiative not only resolved the discrepancies but also improved the accuracy of our financial statements
- 5 How do you stay updated with accounting standards and regulations Answer I stay informed about accounting standards and regulations by regularly attending seminars webinars and workshops offered by professional organizations like the AICPA I also subscribe to industry publications and follow updates from regulatory bodies such as the FASB and SEC Applying this knowledge ensures compliance and enhances the quality of financial reporting
- 6 What steps do you take to ensure compliance during audits Answer During audits I meticulously prepare by organizing documentation reconciling accounts and ensuring all transactions are accurately recorded and supported by evidence I maintain open communication with auditors addressing their inquiries promptly and providing detailed explanations when needed Following audit procedures and timelines strictly helps to ensure a smooth and successful audit process
- 7 How do you handle discrepancies or irregularities in financial records Answer When encountering discrepancies or irregularities I first investigate the root cause by reviewing transaction

records and reconciling accounts I document findings and communicate them to relevant stakeholders such as management or auditors for further review and resolution Implementing corrective actions and improving internal controls prevent future discrepancies and ensure the integrity of financial records

8 Describe your experience with financial analysis and reporting
 Answer I have extensive experience in financial analysis and reporting including preparing monthly financial statements variance analysis and forecasting I analyse key financial metrics to identify trends and provide insights to support strategic decision making My proficiency in financial modelling and budgeting has enabled me to contribute to improving financial performance and optimizing resource allocation

9 How do you prioritize tasks and manage deadlines in your work
 Answer I prioritize tasks based on urgency and importance using tools like task lists and calendars to stay organized I break down complex projects into manageable milestones and set realistic deadlines Regularly communicating with team members and stakeholders ensures alignment on priorities and timely completion of deliverables

10 What software and tools are you proficient in using for accounting purposes
 Answer I am proficient in using specific accounting software such as QuickBooks SAP or Oracle which I have used extensively for financial transactions reporting and analysis I am also skilled in Microsoft Excel for data analysis financial modelling and creating detailed reports Familiarity with these tools has allowed me to streamline processes and improve efficiency in accounting tasks

These answers provide a foundation for responding to typical accounting interview questions Tailor your responses to highlight specific experiences and achievements relevant to the job you re applying for demonstrating your skills and suitability for the role effectively

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

Accounting Michael J. Jones, 2013-04-29 We asked over 5000 accounting lecturers what would help them teach and students learn The results were Help with student engagement and varying levels of ability Real world examples to be used in class Content to break up lectures and engage students Accounting 3e has been developed to incorporate these elements and much more Accounting 3e provides a very accessible and easy to follow introduction and is aimed at students studying accounting for the first time The book introduces concepts

in an engaging and easy to follow manner and examples are tried and tested with many graded questions and answers The third edition is updated to reflect IFRS terminologies and format including the reorganisation of the UK standards committee in July 2012 Double entry bookkeeping is included however this can be bypassed for students not requiring this

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

A Textbook of Cost and Management Accounting, 11th

Edition Arora M.N., A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points The subject matter has been organized on first things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study An all inclusive ideal book for self study both for the students of Cost and Management Accounting as well as working professionals

A Textbook of Cost and Management Accounting (12/e) M N Arora, A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its near points The subject matter has been organized on First things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study

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Whispering the Techniques of Language: An Psychological Journey through **Answers To Acct Financial**

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