

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

Answers To Accounting Questions

JA Banks



Answers To Accounting Questions:

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success skill enhancement and professional growth Take control of your career journey prepare effectively and achieve your professional goals with this essential interview preparation guide Every page is crafted to ensure that you are ready for your next interview fully equipped to impress hiring managers and well prepared to advance in your career

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Common Accounting Question and Answers - English Navneet Singh, Here are some common accounting questions and their answers that are often discussed in interviews or exams

- 1 What is GAAP Generally Accepted Accounting Principles Answer GAAP refers to a set of accounting principles standards and procedures used by companies to prepare and present their financial statements It ensures consistency comparability and transparency in financial reporting allowing investors and stakeholders to make informed decisions
- 2 What are Accruals and Deferrals in Accounting Answer Accruals Accruals are revenues and expenses that are recognized on the income statement before cash is exchanged They reflect transactions that have occurred but not yet been recorded in the accounting records Deferrals Deferrals are revenues and expenses that are recognized on the income statement after cash is exchanged They represent transactions where cash has been received or paid but revenue or expense recognition is postponed until a future accounting period
- 3 What is the Purpose of the Trial Balance Answer The trial balance is a list of all general ledger account balances at a specific point in time Its purpose is to ensure that the total debits equal the total credits thereby verifying the accuracy of recording transactions before preparing financial statements
- 4 Explain the Difference Between Accounts Payable and Accounts Receivable Answer Accounts Payable Accounts payable represent money owed by a company to suppliers or creditors for goods or services purchased on credit It is a liability on the balance sheet Accounts Receivable Accounts receivable represent money owed to a company by customers for goods or services sold on credit It is an asset on the balance sheet
- 5 What is the Purpose of the Cash Flow Statement Answer The cash flow statement provides information about the cash inflows receipts and outflows payments of a company during a specific period It helps assess the company's ability to

generate cash and its liquidity position

6 Describe the Matching Principle in Accounting Answer The matching principle requires expenses to be recognized in the same period as the revenues they help generate This principle ensures that financial statements accurately reflect the costs incurred to generate revenue providing a clearer picture of profitability

7 What is Depreciation and How Does It Impact Financial Statements Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It is a non cash expense that reduces the book value of assets on the balance sheet and impacts the income statement by reducing net income

8 Explain the Difference Between FIFO and LIFO Inventory Valuation Methods Answer FIFO First In First Out FIFO assumes that the first units purchased or produced are the first ones sold or used It results in lower cost of goods sold and higher ending inventory during inflationary periods LIFO Last In First Out LIFO assumes that the last units purchased or produced are the first ones sold or used It results in higher cost of goods sold and lower ending inventory during inflationary periods

9 What is the Purpose of the Balance Sheet Answer The balance sheet provides a snapshot of a company s financial position at a specific point in time showing its assets liabilities and equity It helps assess the company s liquidity solvency and overall financial health

10 Describe the Components of Shareholders Equity Answer Shareholders equity represents the owners residual interest in the company s assets after deducting liabilities It includes common stock additional paid in capital retained earnings and other comprehensive income

These questions cover foundational concepts in accounting and are essential for understanding financial reporting analysis and decision making processes within organizations

Accountancy Problems with Solutions Leo Greendlinger,1911

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