

INTERMEDIATE FINANCIAL ACCOUNTING 2

BY MICHAEL VAN ROESTEL, PhD, CPA



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First Edition


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Pamphlet - Dept. of the Army United States. Department of the Army, 1951

Intermediate-Level Accountant

Interview Questions and Answers - English Navneet Singh, Here are some common intermediate level accountant interview questions along with suggested answers

Technical Questions What accounting software are you proficient in Answer I am proficient in several accounting software programs including QuickBooks SAP and Microsoft Dynamics I have used QuickBooks for day to day accounting tasks and SAP for more complex financial reporting and analysis Can you explain the difference between accounts payable and accounts receivable Answer Accounts payable refers to the money a company owes to its suppliers or vendors for goods or services purchased on credit Accounts receivable on the other hand represents the money that is owed to the company by its customers for goods or services sold on credit How do you ensure accuracy in your work Answer I ensure accuracy by maintaining meticulous records double checking my entries and performing regular reconciliations I also utilize accounting software to minimize errors and employ internal controls to ensure compliance with accounting standards Can you describe a time when you had to prepare a complex financial report Answer In my previous role I was responsible for preparing the annual budget report This involved consolidating data from various departments analysing trends and ensuring all figures were accurate I used advanced Excel functions to streamline the process and presented the final report to senior management which was well received What are deferred revenues and how are they accounted for Answer Deferred revenues refer to advance payments a company receives for products or services that are to be delivered in the future These payments are recorded as liabilities on the balance sheet until the products or services are delivered at which point the revenue is recognized

Behavioural Questions Tell me about a time when you identified an error in a financial statement How did you handle it Answer In a previous position I discovered a discrepancy in the monthly financial statement that stemmed from a data entry error I immediately investigated the source of the error corrected it and then implemented additional checks to prevent similar mistakes in the future I also communicated the error and the corrective actions taken to my supervisor How do you prioritize your tasks when you have multiple deadlines to meet Answer I prioritize my tasks based on their deadlines and importance I use task management software to organize my workload and break down larger projects into smaller manageable tasks I also communicate with my team to ensure we are aligned on priorities and deadlines allowing me to manage my time effectively Describe a time when you had to explain a complex accounting concept to someone without an accounting background Answer I had to explain the concept of accrual accounting to a colleague in the marketing department I used simple analogies and real life examples to illustrate how revenues and expenses are recognized in the period they occur regardless of when cash transactions happen This helped my colleague understand the impact of certain marketing expenses on the financial statements

Situational Questions How would you handle a situation where you disagree with a colleague about a financial reporting method Answer I would first seek to

understand my colleague's perspective and the rationale behind their approach. Then I would present my own perspective backed by accounting principles and guidelines. If we still couldn't reach an agreement, I would suggest consulting with a senior accountant or referring to the relevant accounting standards to resolve the disagreement.

What steps would you take if you suspected fraudulent activity in the accounting records?

Answer: If I suspected fraudulent activity, I would first document my findings and gather any evidence that supports my suspicion. I would then report the issue to my supervisor or the appropriate department such as internal audit or compliance following the company's protocols. It's important to handle such situations discreetly and professionally to ensure a thorough investigation.

Scenario Based Questions: Imagine you have just started working here and discovered the previous accountant made a mistake in the financial statements. How would you address this?

Answer: I would review the financial statements to understand the nature and extent of the mistake. After confirming the error, I would correct the financial statements and document the adjustments made. I would also notify my supervisor and provide a detailed explanation of the error and the corrective actions taken. Additionally, I would review the processes that led to the mistake to prevent it from happening again.

You need to prepare for an audit, but you find that some documentation is missing. How do you proceed?

Answer: I would start by identifying which documents are missing and then try to locate them by checking with relevant departments or individuals. If the documents cannot be found, I would document the absence and communicate the issue to my supervisor. I would also work on recreating the missing documentation using available data and ensure that all other documentation is thoroughly organized and accurate for the audit.

Preparing for these questions can help you showcase your technical knowledge, problem-solving abilities, and communication skills, which are crucial for an intermediate-level accountant role.

Intermediate Accounting Donald E. Kieso, Jerry J. Weygant, Terry D. Warfield, 2010-06-01

US public companies will have to follow International Financial Reporting Standards as of January 1, 2011. Weygant's Financial Accounting: IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards. Following the reputation for accuracy, comprehensiveness, and currency, Weygant guides students through financial accounting and the period of transition for IFRS readiness. The text prepares students for the requirements they will follow in the coming years.

Intermediate Accounting, , Problem Solving Survival Guide Donald E. Kieso, Jerry J. Weygant, Terry D. Warfield, 2011-08-16

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