

**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.

# Acct Financial Answers

**M N Arora**



## **Acct Financial Answers:**

*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 **Accounting Manager**

**Interview Questions and Answers - English** Navneet Singh, Here are some common accounting manager interview questions along with sample answers 1 Tell me about your experience managing accounting teams Sample Answer In my previous role as Accounting Manager at Previous Company I led a team of number accountants responsible for financial reporting budgeting and compliance I focused on fostering a collaborative environment where team members felt empowered and supported Through effective mentorship and training I enhanced team productivity and accuracy in financial reporting 2 How do you ensure accuracy in financial reporting Sample Answer I prioritize attention to detail and adherence to accounting standards such as GAAP and IFRS Implementing robust internal controls and conducting regular audits are essential to maintaining accuracy I also believe in leveraging automation and accounting software to minimize human error and streamline processes 3 Can you describe a challenging financial project you managed and how you achieved success Sample Answer At Previous Company we undertook a financial system upgrade to enhance efficiency and reporting capabilities I led the project by coordinating with cross functional teams ensuring clear communication and milestones By conducting thorough testing and providing comprehensive training we successfully implemented the new system on schedule improving financial visibility and operational efficiency 4 How do you handle tight deadlines and prioritize tasks in your role Sample Answer I thrive in fast paced environments by setting clear priorities and deadlines I start by assessing the urgency

and impact of each task delegating responsibilities where appropriate Effective time management and regular communication with stakeholders help me meet deadlines while maintaining accuracy and quality in financial deliverables 5 How do you approach team development and performance management Sample Answer I believe in nurturing talent through mentorship training and regular feedback I set clear performance objectives aligned with organizational goals and provide opportunities for skill development Recognizing and rewarding achievements fosters motivation and teamwork contributing to a high performing accounting team 6 How do you stay updated with accounting regulations and industry trends Sample Answer I stay informed through continuous professional development including attending seminars webinars and obtaining certifications such as CPA or CMA Subscribing to industry publications and participating in professional networks like the AICPA allows me to stay abreast of regulatory changes and emerging best practices 7 How do you handle conflicts within your team or with other departments Sample Answer I approach conflicts with empathy and open communication seeking to understand perspectives and find mutually beneficial solutions I encourage team members to address issues constructively and facilitate discussions to resolve conflicts promptly Building strong relationships and promoting a collaborative culture minimizes conflicts and enhances team cohesion 8 What strategies do you use to ensure compliance with financial regulations Sample Answer I maintain compliance by staying updated with regulatory changes and integrating compliance requirements into our processes Conducting regular internal audits and collaborating with legal and compliance teams help identify and mitigate risks Implementing robust controls and training staff on compliance protocols ensures adherence to regulations These sample answers are designed to showcase your skills experiences and approach to key responsibilities as an accounting manager Tailor your responses based on your specific experiences and the requirements of the position you are interviewing for

*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

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

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## Decoding **Acct Financial Answers**: Revealing the Captivating Potential of Verbal Expression

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