

## Reinforcement Activity 1 Part A Accounting Answers

Basic Accounting Interview Questions and Answers for Freshers – English  
The Handy Accounting Answer Book  
Wiley CPA Examination Review, Problems and Solutions  
Wiley CPA Examination Review, Problems and Solutions  
Solutions to Problems and Answers to Questions in Principles of Accounting  
Wiley CPA Examination Review 2007–2008, Problems and Solutions  
The CPA Examination: Suggested solutions  
Wiley CPA Examination Review 2005–2006, Problems and Solutions  
Atlantic Reporter  
Solutions Manual to Study Guide and Working Papers for College Accounting  
Reports of Cases Argued and Determined in the Supreme Court of Alabama  
The Federal Reporter  
The Northwestern Reporter  
The New York Supplement  
The Southern Reporter  
New York Bar Examination Questions and Answers  
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1914 C.P.A. Problems and Solutions  
Reports of Cases Heard and Determined in the Appellate Division of the Supreme Court of the State of New York  
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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

an informative easy to use guide to accounting fundamentals and concepts everyone needs to budget money and manage costs whether for groceries and everyday purchases rent or mortgage education retirement or even a business like it or not accounting infuses most everything in life from credits debits and basic bookkeeping to getting the most out of tax deductions and from reading or creating a business financial statement to better understanding accounting lingo the handy accounting answer book can help anyone acquire the skills to start or run a business plan for retirement set money aside for a big purchase establish everyday budgets and improve their money management find out about the concepts and assumptions behind the generally accepted accounting principles understand tax returns and maximize write off manage retirement account statements and find ways to improve their results learn how to create a business plan learn about a business financial ratios cost of goods depreciation tax planning recognizing revenue and expenses financial audits year end closing the books and other terms and rules maximize profits and improve personal or business bottom lines covering accounting fundamentals concepts and jargon the handy accounting answer book is for everyone who wants to understand the language of money and business it uses basic terms and simple examples to illustrate complex accounting topics and can help you make better decisions about your business or personal finances this handy primer answers nearly 800 questions and offers fun facts covering the basics of accounting including what is the earliest known form of accounting what are the elements of financial

statements when is revenue recognized what is accrual basis accounting how does an accountant determine which asset account titles to use what is goodwill how many different types of financial statements are there what is the basic accounting equation how is operating income different from net income how do you know if a company is doing well what is the quick ratio how is earnings per share evaluated what is a journal entry what is a purchase order what is the fraud triangle how is depreciation expense calculated and recorded what is a franchise what are the employer payroll taxes what is indirect labor how is a budget prepared what is a revenue variance what is contribution margin what is the time value of money what is one of the first things that must be done when starting a small business what are some of the key components of a business plan can a business be successful if it doesn't make a profit what is a cpa what happened at enron for anyone planning for a business retirement college or life in general this informative book also includes a glossary of commonly used terms to cut through the jargon a helpful bibliography appendices providing examples of accountancy practices and an extensive index adding to its usefulness it will help anyone's financial intelligence

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