

BASIC ACCOUNTING INTERVIEW QUESTIONS

HARVARD BUSINESS SCHOOL

What is the accounting equation?

- a. $\text{Assets} + \text{Liabilities} = \text{Owner's Equity}$
- b. $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$
- c. $\text{Owner's Equity} = \text{Assets} - \text{Liabilities}$
- d. $\text{Liabilities} + \text{Owner's Equity} = \text{Assets}$

Correct answer: b. $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$

Explanation: The accounting equation is a fundamental principle of accounting that states that a company's assets must equal the sum of its liabilities and owner's equity. This equation is used to maintain balance and ensure that a company's financial statements are accurate and consistent.

What is accrual accounting?

- a. A method of accounting that records transactions when cash is received or paid
- b. A method of accounting that records transactions when goods are sold or purchased
- c. A method of accounting that records transactions when services are performed or received
- d. A method of accounting that records transactions when they occur, regardless of when cash is received or paid

Basic Accounting Interview Questions With Answers

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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 **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

Basic Accountant Interview Questions and Answers -

English Navneet Singh, Preparing for an accounting interview involves understanding both technical skills and behavioural qualities Here are some basic accountant interview questions along with sample answers Technical Questions What is the accounting equation Answer The accounting equation is Assets = Liabilities + Equity It represents the relationship between a company's resources and the claims on those resources Can you explain the difference between accounts payable and accounts receivable Answer Accounts payable refers to the money a company owes to its suppliers while accounts receivable refers to the money that customers owe to the company What are the three main financial statements and what do they show Answer The three main financial statements are Income Statement Shows the company's revenue expenses and profit over a specific period Balance Sheet Shows the company's assets liabilities and equity at a specific point in time Cash Flow Statement Shows the cash inflows and outflows from operating investing and financing activities over a period What is double entry bookkeeping Answer Double entry bookkeeping is a system where every transaction affects at least two

accounts with one debit and one credit ensuring the accounting equation stays balanced What are accruals in accounting Answer Accruals are accounting adjustments for revenues and expenses that have been earned or incurred but not yet recorded in the accounts Behavioural Questions Can you describe a time when you had to meet a tight deadline Answer In my previous job I was responsible for preparing the monthly financial reports Once due to unexpected delays I had only two days to complete the reports I prioritized my tasks stayed focused and collaborated with my team to ensure we met the deadline without compromising accuracy How do you ensure accuracy in your work Answer I ensure accuracy by double checking my entries reconciling accounts regularly and using accounting software to minimize errors I also stay organized and review my work to catch any mistakes early Can you explain a time when you identified a significant error in the financial statements Answer During an internal audit I noticed a discrepancy in the accounts payable records Upon investigation I found that an invoice had been entered twice I corrected the error and implemented a new review process to prevent similar issues in the future How do you handle confidential information Answer I handle confidential information with the utmost care by following company policies using secure systems and ensuring that sensitive data is only accessible to authorized personnel What accounting software are you familiar with Answer I am proficient in several accounting software programs including QuickBooks SAP Oracle and Microsoft Excel I have used these tools to manage financial records generate reports and perform data analysis These questions and answers should give you a good foundation for your accounting interview preparation Make sure to tailor your responses to your personal experiences and the specific job you are applying for

Top Answers to 121 Job Interview Questions Joe C. McDermott, Andrew Reed, 2012-02 Experienced interviewers provide answers to the 121 most frequently asked job interview questions including behavioural and competency based questions commitment and fit and questions specially for graduates and school leavers This comprehensive work also includes a step by step guide helping candidates predict the questions they may be asked

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Andrew Gutmann,2013-03-26 A top notch resource for anyone who wants to break into the demanding world of investment banking For undergraduates and MBA students this book offers the perfect preparation for the demanding and rigorous investment banking recruitment process It features an overview of investment banking and careers in the field followed by chapters on the core accounting and finance skills that make up the necessary framework for success as a junior investment banker The book then moves on to address the kind of specific technical interview and recruiting questions that students will encounter in the job search process making this the ideal resource for anyone who wants to enter the field The ideal test prep resource for undergraduates and MBA students trying to break into investment banking Based on author Andrew Gutmann s proprietary 24 to 30 hour course Features powerful learning tools including sample interview questions and answers and online resources For anyone who wants to break into investment banking How to Be an Investment Banker is the perfect career making guide *Winning at Customer Services and Call Centre Job Interviews Including Answers to the Interview Questions* Annette Lewis,Joe McDermott,2006 This comprehensive and intelligent guide has been written by top interviewers who have extensive experience within the Customer Services and Call Center sectors They include model answers to 96 questions and four actual job interview scripts Careers Job Opportunities **Forensic Accounting and Fraud Examination** Mary-Jo Kranacher,Richard Riley,Joseph T Wells,2010-06-08 Forensic Accounting provides comprehensive coverage of fraud detection and deterrence and includes the broader educational material of the forensic accounting field with all the necessary accompaniments The text follows the model curriculum for education in fraud and forensic funded by the U S national Institute of Justice and developed by a Technical Working Group of experts in the field The text serves as a comprehensive and authoritative resource for teaching forensic accounting concepts and procedures that is also and appropriate and pedagogically ready for class room use This easy to read comprehensive textbook includes case study examples to clearly explain technical concepts and bring the material to life *Great Answers to Tough Interview Questions* Martin John Yate,2015-08-03 Great Answers to Tough Interview Questions is the best selling job hunting book of all time and the essential companion for all jobseekers It takes you through the whole process from composing your CV and preparing for interviews to interview techniques answering tough questions and even negotiating your new salary This fully revised new edition includes valuable advice on highlighting your transferable skills and tips for using the internet and social networking as part of your job search Full of examples of difficult questions that interviewers like to throw at you Great Answers to Tough Interview Questions is suitable for anyone at any stage of their career providing all the guidance needed to land that dream job An indispensable guide that blows the competition away no serious job hunter can afford to ignore it

Proceedings of IAC in Vienna 2019 Group of Authors,2019-11-28 International Academic Conference on Global Education Teaching and Learning International Academic Conference on Management Economics Business and Marketing International Academic Conference on Transport Logistics Tourism and Sport Science **Entry Level Accounting** Shahida

Habib,2025-07-04 Importance of acing the interview for an entry level accounting job Understand how a strong performance in your interview can kick start your career in accounting Overview of the book s contents and how it can help the reader This guide offers a detailed and comprehensive compilation of interview questions ensuring thorough preparation for entry level accounting interviews Covering comprehensively all areas an interviewer can ask questions this book equips you with the insights and strategies needed to succeed and build confidence as you embark on your accounting career journey

Leading & Managing Occupational Therapy Services Brent Braveman,2022-02-11 Be prepared to lead manage and supervise OTs OTAs and interprofessional health care teams Whatever your role the practical knowledge and the guidance you ll find here will help you become a more effective OT practitioner colleague and manager Use evidence to guide your leadership and managerial decision making This practical text introduces you to leadership and management theory research data and evidence and shows you how to apply them From leadership and supervision to policies program development and continuous quality improvement you ll find complete coverage of the full range of leadership and managerial functions Critical thinking questions real life cases and vignettes build the connections between theory evidence and practice New Updated Coverage of the leadership and management content required by the 2018 ACOTE Standards for accredited OT and OTA programs New Chapters Occupational Therapist Occupational Therapy Assistant Partnership Supervision and Collaboration and Surviving and Thriving in High Demand Settings Expanded Emphasis on the practical application of theoretical and technical knowledge with additional case studies and vignettes New Evidence in Action feature offering specific practical examples of how OT leaders and managers might find and use evidence to answer questions they might encounter New Updated Updated information and new content that reflect changes in the social political financial legislative and professional environments in which OT practitioners operate Revised More student friendly approach to make complex concepts easier to understand and apply An evidence based approach to leadership and management that facilitates decision making An organizational structure that reflects the traditional management functions of planning organizing and staffing controlling and directing Coverage of key management functions including strategic planning business knowledge financial planning and financial management Real Life Management and Real Life Solutions scenarios that illustrate real world situations and their resolutions Case studies and vignettes that demonstrate how to apply leadership and management principles in practice Critical thinking and multiple choice questions in each chapter to connect theory and evidence with practice and assess their understanding Text boxes and tables to reinforce and summarize key information Coverage that reflects the challenges of OT managers managing non OT staff including interprofessional teams interprofessional collaborative practice and interprofessional competencies Wiley CIAexcel Exam Review 2016 S. Rao

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multiple choice questions with answers and explanations Deals with mandatory guidance including international standards and code of ethics Addresses internal control and risk Covers related standards from the IIA s IPPF Covers internal audit engagements with audit tools and techniques Features a glossary of CIA Exam terms a good source for candidates preparing for and answering the exam questions Assists the CIA Exam candidate in successfully preparing for the exam Based on the CIA body of knowledge developed by The Institute of Internal Auditors IIA Wiley CIAexcel Exam Review 2016 learning system provides a student focused and learning oriented experience for CIA candidates Passing the CIA Exam on your first attempt is possible We d like to help Feature section examines the topics of Mandatory Guidance Internal Control and Risk and Conducting Internal Audit Engagements

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