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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 *Success in Principles of Accounting Answer Book* Geoffrey Whitehead,1997 *Accounting* Trevor Hall,2023 **Financial Accounting**

Fundamentals Chartered Institute of Management Accountants,2002 *Financial Accounting N4* Rohelna Burger,1996

Financial ACCT Norman Godwin,C. Wayne Alderman,2010 Created through a student tested faculty approved review process with over 300 students and 100 faculty Financial ACCT is an engaging and accessible solution to accommodate the diverse lifestyles of today's learners ACCT employs an engaging narrative that emphasizes strong and effective examples to convey and reinforce fundamental managerial accounting concepts and procedures In an attempt to avoid excessive detail the book focuses on the core concepts that students need to learn in the course through the use of streamlined chapter objectives clarity of examples and a visually engaging design The book package is complemented by chapter review cards that can be useful study aids for quizzes or exams as well as a premium website that contains a host of valuable multimedia tools that aid in comprehension of the most important topics Every new copy of the text in addition comes with access to CengageNOW a powerful homework software program that allows students to work exercises and problems from the textbook online *Financiers' Company Accounting* ,1988 *Mastering Accounting* Walter Theodore Freemantle Lane,1986 *Contemporary Accounting Answer Book* Richard Prevett,1984-07-01 *Introducing Accounting* Walter Theodore Freemantle Lane,1981 **Financial Accounting** National Learning Corporation,2018 The DSST Defense Activity for Non Traditional Education Support Subject Standardized Tests are comprehensive college and graduate level examinations given by the Armed Forces colleges and graduate schools These exams enable students to earn college credit

for what they have learned through self study on the job or by other non traditional means [Answer Key to Questions Set in the Accounting Standards Study Book](#) Frederick Allan James Coulter, 1976* **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 the Income Statement (Shows the company's revenue, expenses, and profit over a specific period), the Balance Sheet (Shows the company's assets, liabilities, and equity at a specific point in time), and the 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 account's 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're applying for.

18-008 Financial Accounting 1, 1991 [Century 21 Accounting: Multicolumn Journal](#) Claudia Bienias Gilbertson, Mark W. Lehman, 2008-01-08. No other accounting text takes you further or gives you more.

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