

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

Navneet Singh



Basic Accounting Interview Questions With Answers:

Unveiling the Magic of Words: A Report on "**Basic Accounting Interview Questions With Answers**"

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