

Accounting Interview Questions

- What is working capital?
- State the three main types of accounts.
- How many types of business transactions are there in accounting?
- What is VAT in accounting?



Cost Accounting Interview Questions Answers

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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

Cost Accounting Michael Maher, 1997 **An Analysis of**

Current Practices in Cost Accounting in School Districts Helen Smith Cloyd,1963 *Managerial Cost Accounting and Analysis* Clarence B. Nickerson,1962 **Cost Accounting** Jesse T. Barfield,Cecily A. Raiborn,Michael R. Kinney,2001 This text has a real world focus and is replete with discussions of real companies It presents opening and closing vignettes of featured actual companies that relate to the topical coverage of each chapter and numerous notes discussing current business issues involving real companies related to the particular subjects being discussed within the chapter **Weekly Commercial News** ,1920 **The Magazine of Business** ,1921 *American Printer and Bookmaker* ,1921 **Nation's Business** ,1917 **American Machinist** ,1923 *Cost Accounting* Charles T. Horngren,Srikant M. Datar,George Foster,2006 *Cost Accounting A Managerial Emphasis* *Domestic Engineering* ,1929 **Domestic Engineering and the Journal of Mechanical Contracting** ,1929 **Electrical World** ,1915 **Cost Accounting; a Managerial Emphasis** Charles T. Horngren,1962 *American Lumberman* ,1913 **The National Nurseryman** ,1923 **Introduction to Management Accounting** Charles T. Horngren,Gary L. Sundem,William O. Stratton,2001-07 For courses in Introduction to Management Accounting Get refreshed with Horngren Sundem Stratton s Introduction to Management Accounting Twelfth Edition This best selling text offers a relevant real world decision making approach to management accounting Students develop a solid understanding of costs and cost behavior and the use of cost information for planning and control decisions not just inventory valuation An exceptionally strong pedagogy and supplements package and flexible structure provide instructors with great latitude in choosing various combinations of breadth and depth theory and procedures simplicity and complexity The Twelfth Edition now includes student oriented real world company examples such as Nantucket Nectars and McDonalds new Cognitive Exercises and Business First boxes new on line courses and tutorial software package resources and a new CD ROM series Mastering Accounting

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