

**BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS  
(PROBLEMS)**

**MULTIPLE CHOICE**

1. If at the end of the accounting period the liabilities total ₱18,000, and equity totals ₱32,000, then what must be the total of the assets?
  - a. ₱14,000
  - b. ₱18,000
  - c. ₱32,000
  - d. **₱50,000**
  
2. Assets total ₱100,000 and liabilities total ₱20,000. What is the equity of the business?
  - a. ₱80
  - b. ₱800
  - c. ₱8,000
  - d. **₱80,000**
  
3. If during the accounting period the assets decreased by ₱10,000, and equity increased by ₱2,000, then how did liabilities change?
  - a. Increased by ₱12,000
  - b. Increased by ₱8,000
  - c. **Decreased by ₱12,000**
  - d. Decreased by ₱8,000
  
4. If during the accounting period the assets increased by ₱14,000, and equity increased by ₱4,000, then how did liabilities change?
  - a. **Increased by ₱10,000**
  - b. Increased by ₱4,000
  - c. Decreased by ₱4,000
  - d. Decreased by ₱10,000
  
5. At the end of the accounting period, the business had ₱4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was ₱3,000. If the business purchased ₱12,000 of office supplies during the year, what amount of office supplies were used during year?
  - a. ₱16,500
  - b. ₱14,250
  - c. **₱10,500**
  - d. ₱ 9,750

# Basic Accounting Questions Answers

**Clem Wetzell Collins**



## **Basic Accounting Questions Answers:**

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 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 Strictly in Accordance with the New Syllabus Amended Under National Education Policy-2020 For BBA Semester-I Dr. S. K. Singh,2021-12-27

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**Government auditing standards answers to independence standard questions.** ,2002 *100 questions & answers* ,1983 , **NCERT Solutions - Accountancy for Class 11th** Dr. Amit Kansal,2014-01-01 NCERT Textbooks play the most vital role in developing student s understanding and knowledge about a subject and the concepts or topics covered under a particular subject Keeping in mind this immense importance and significance of the NCERT Textbooks in mind Arihant has come up with a unique book containing Questions Answers of NCERT Textbook based questions This book containing solutions to NCERT Textbook questions has been designed for the students studying in Class XI following the NCERT Textbook for Accountancy The present book has been divided into two parts containing 16 Chapters covering the syllabi of Accountancy for Class XI Part A covers Theory Base of Accounting Recording of Transactions I Recording of Transactions II Bill of Exchange Bank Reconciliation Statement etc whereas Part B covers Financial Statements I Accounts

from Incomplete Records Applications of Computers in Accounting Computerized Accounting System etc This book has been worked out with an aim of overall development of the students in such a way that it will help students define the way how to write the answers of the textbook based questions The book covers selected NCERT Exemplar Problems which will help the students understand the type of questions and answers to be expected in the Class XI Accountancy Examination Also each chapter in the book begins with a summary of the chapter which will help in effective understanding of the theme of the chapter and to make sure that the students will be able to answer all popular questions concerned to a particular chapter whether it is Long Answer Type or Short Answer Type Question The book has been designed systematically in the simplest manner for easy comprehension of the chapters and their themes For the overall benefit of students the book has been designed in such a way that it not only gives solutions to all the exercises but also gives detailed explanations which will help the students in learning the concepts and will enhance their thinking and learning abilities As the book has been designed strictly according to the NCERT Textbook of Accountancy for Class XI and contains simplified text material in the form of class room notes and answers to all the questions in lucid language it for sure will help the Class XI students in an effective way for Accountancy Basic Accounting Chart Foulks Lynch,1983 **General Accounting** John Abram Powelson,1923

**The Computer and Education** ,1973 This title covers the main features of the new Excel 2000 Each is discussed and described in a series of one hour lessons with examples questions and exercises to provide a working understanding of this tool **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

NCERT Accountancy Class 11 State Board Examinations Mr. R.C. Agarwal, Dr. A. Karim, Dr. S.S. Khanuja., 2022-06-13 FINANCIAL ACCOUNTING Class 11 Part A FINANCIAL ACCOUNTING I UNIT I 1 ACCOUNTING AN INTRODUCTION 2 THEORETICAL BASE OF ACCOUNTING UNIT II 3 ACCOUNTING SYSTEMS 4 BASIC DOCUMENTS OF ACCOUNTANCY Unit III 5 ACCOUNTING EQUATION 6 RULE OF ACCOUNTING RULE OF DEBIT AND CREDIT 7 PRELIMINARY RECORDING OF BUSINESS TRANSACTION JOURNAL 8 LEDGER 9 SUBSIDIARY ENTRY CASH 10 SPECIAL PURPOSE SUBSIDIARY BOOKS 11 BANK RECONCILIATION STATEMENT UNIT IV 12 TRIAL BALANCE 13 ERRORS IDENTIFICATION AND RECTIFICATION UNIT V 14 DEPRECIATION 15 RESERVES AND PROVISIONS UNIT VI 16 BILLS OF EXCHANGE Part B Financial Accounting II UNIT VII 1 CONCEPTS OF CAPITAL AND REVENUE 2 FINANCIAL STATEMENTS WITHOUT ADJUSTMENT 3 FINANCIAL STATEMENTS WITH ADJUSTMENT UNIT VIII 4 PREPARATION OF ACCOUNTS FROM INCOMPLETE RECORDS AND SINGLE ENTRY SYSTEM UNIT IX 5 INTRODUCTION TO COMPUTER UNIT X 6 ACCOUNTING INFORMATION SYSTEM 7 COMPUTERISED ACCOUNTING SYSTEM 8 ACCOUNTING AND DATABASE MANAGEMENT SYSTEM PROJECT WORK

**C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review** Clem Wetzell Collins, 1928  
**Journal of Accountancy**, 1930      **Accountancy**, 1990      **The Journal of Accountancy**, 1912      **The Accounting Quiz-answerer ...** Théodore Koehler, Theodora Koehler, 1922      **C. P. A. Questions and Answers** Robert Joseph Bennett, Frederick W. Morton, 1914

## Reviewing **Basic Accounting Questions Answers**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Basic Accounting Questions Answers**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

<https://matrix.jamesarcher.co/data/publication/index.jsp/How%20To%20Sight%20Words%20Learning.pdf>

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