

Comprehensive Problem 4
Part 1:

Selected transactions completed by Equinox Products Inc. during the fiscal year ended December 31, 20Y8, were as follows:

1. Journalize the selected transactions.

If no entry is required, select "No entry required" from the drop-down and leave the amount boxes blank. If an amount box does not require an entry, leave it blank.

a. Issued 15,000 shares of \$20 par common stock at \$30, receiving cash.

Description	Debit	Credit
Cash	450,000	
Common Stock		300,000
Paid-In Capital in Excess of Par-Common Stock		150,000

b. Issued 4,000 shares of \$80 par preferred 5% stock at \$100, receiving cash.

Description	Debit	Credit
Cash	400,000	
Preferred Stock		320,000
Paid-In Capital in Excess of Par-Preferred Stock		80,000

c. Issued \$500,000 of 10-year, 5% bonds at 104, with interest payable semiannually.

Description	Debit	Credit
Cash	520,000	
Bonds Payable		500,000
Premium on Bonds Payable		20,000

d. Declared a quarterly dividend of \$0.50 per share on common stock and \$1.00 per share on preferred stock. On the date of record, 100,000 shares of common stock were outstanding, no treasury shares were held, and 20,000 shares of preferred stock were outstanding. Journalize the common stock and the preferred stock entries separately.

Description	Debit	Credit
Cash Dividends	50,000	
Cash Dividends Payable		50,000
Common stock		
Cash Dividends	20,000	
Cash Dividends Payable		20,000
Preferred stock		

e. Paid the cash dividends declared in (d).

Description	Debit	Credit
Cash Dividends Payable	70,000	
Cash		70,000

f. Purchased 8,000 shares of treasury common stock at \$33 per share.

Description	Debit	Credit
Treasury Stock	264,000	
Cash		264,000

g. Declared a \$1.00 quarterly cash dividend per share on preferred stock. On the date of record, 20,000 shares of preferred stock had been issued.

Description	Debit	Credit
Cash Dividends	20,000	
Cash Dividends Payable		20,000

h. Paid the cash dividends to the preferred stockholders.

Description	Debit	Credit
Cash Dividends Payable	20,000	
Cash		20,000

i. Sold, at \$38 per share, 2,600 shares of treasury common stock purchased in (f).

Description	Debit	Credit
Cash	98,800	
Treasury Stock		85,800
Paid-In Capital from Sale of Treasury Stock		13,000

j. Recorded the payment of semiannual interest on the bonds issued in (c) and the amortization of the premium for six months. The amortization is determined using the straight-line method.

Description	Debit	Credit
Interest Expense	24,000	
Premium on Bonds Payable	1,000	
Cash		25,000

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Glenn Owen



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Using QuickBooks Pro for Accounting Glenn Owen, 2005-07 Learn Quickbooks and Accounting at the same time How USING QUICKBOOKS PRO 2005 FOR ACCOUNTING shows you how to analyze business events and learn all the basics of accounting by using the Quicken software Designed around student interaction and easy to follow instruction this Accounting textbook will help you pass the class with flying colors and get a jumpstart on your first real job *Intermediate-Level Accountant Interview Questions and Answers - English* Navneet Singh, Here are some common intermediate level accountant interview questions along with suggested answers

Technical Questions What accounting software are you proficient in
Answer I am proficient in several accounting software programs including QuickBooks SAP and Microsoft Dynamics I have used QuickBooks for day to day accounting tasks and SAP for more complex financial reporting and analysis Can you explain the difference between accounts payable and accounts receivable
Answer Accounts payable refers to the money a company owes to its suppliers or vendors for goods or services purchased on credit Accounts receivable on the other hand represents the money that is owed to the company by its customers for goods or services sold on credit How do you ensure accuracy in your work
Answer I ensure accuracy by maintaining meticulous records double checking my entries and performing regular reconciliations I also utilize accounting software to minimize errors and employ internal controls to ensure compliance with accounting standards Can you describe a time when you had to prepare a complex financial report
Answer In my previous role I was responsible for preparing the annual budget report This involved consolidating data from various departments analysing trends and ensuring all figures were accurate I used advanced Excel functions to streamline the process and presented the final report to senior management which was well received What are deferred revenues and how are they accounted for
Answer Deferred revenues refer to advance payments a company receives for products or services that are to be delivered in the future These payments are recorded as liabilities on the balance sheet until the products or services are delivered at which point the revenue is recognized

Behavioural Questions Tell me about a time when you identified an error in a financial statement How did you handle it
Answer In a previous position I discovered a discrepancy in the monthly financial statement that stemmed from a data entry error I immediately investigated the source of the error corrected it and then implemented additional checks to prevent similar mistakes in the future I also communicated the error and the corrective actions taken to my supervisor How do you prioritize your tasks when you have multiple deadlines to meet
Answer I prioritize my tasks based on their deadlines and importance I use task management software to organize my workload and break down larger projects into smaller manageable tasks I also communicate with my team to ensure we are aligned on priorities and deadlines allowing me to manage my time effectively Describe a time when you had to explain a complex accounting concept to someone without an accounting background
Answer I had to explain the concept of accrual accounting to a colleague in the marketing department I used simple analogies and real life examples to illustrate how revenues and

expenses are recognized in the period they occur regardless of when cash transactions happen This helped my colleague understand the impact of certain marketing expenses on the financial statements

Situational Questions How would you handle a situation where you disagree with a colleague about a financial reporting method Answer I would first seek to understand my colleague s perspective and the rationale behind their approach Then I would present my own perspective backed by accounting principles and guidelines If we still couldn t reach an agreement I would suggest consulting with a senior accountant or referring to the relevant accounting standards to resolve the disagreement

What steps would you take if you suspected fraudulent activity in the accounting records Answer If I suspected fraudulent activity I would first document my findings and gather any evidence that supports my suspicion I would then report the issue to my supervisor or the appropriate department such as internal audit or compliance following the company s protocols It s important to handle such situations discreetly and professionally to ensure a thorough investigation

Scenario Based Questions Imagine you have just started working here and discovered the previous accountant made a mistake in the financial statements How would you address this Answer I would review the financial statements to understand the nature and extent of the mistake After confirming the error I would correct the financial statements and document the adjustments made I would also notify my supervisor and provide a detailed explanation of the error and the corrective actions taken Additionally I would review the processes that led to the mistake to prevent it from happening again

You need to prepare for an audit but you find that some documentation is missing How do you proceed Answer I would start by identifying which documents are missing and then try to locate them by checking with relevant departments or individuals If the documents cannot be found I would document the absence and communicate the issue to my supervisor I would also work on recreating the missing documentation using available data and ensure that all other documentation is thoroughly organized and accurate for the audit

Preparing for these questions can help you showcase your technical knowledge problem solving abilities and communication skills which are crucial for an intermediate level accountant role

Pkg Acct Wbk&Cd F/Qckbk 4-29 James A Heintz, D.B.A., C.P.A., Parry, Heintz, 2004-04

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advanced features of QuickBooks This book provides step by step instructions for easy learning with an abundance of exercises and projects to reinforce new concepts Using a hands on approach the text integrates understanding accounting with mastery of the software Each chapter builds on the previous chapter as you progress from entering simple transactions to using the QuickBooks advanced features The text provides both the big picture overview Where am I going and step by step instructions Where do I click Computer Accounting with QuickBooks Pro 2001 Donna K. Ulmer,2001-06 This book teaches students how to use the QuickBooks Pro 2001 version accounting software The first part of the text provides a hands on introduction to QuickBooks while the second half focuses on a service and merchandising business as well as advanced features of QuickBooks Step by step instructions are given for easy learning with an abundance of exercises and projects to reinforce new concepts PC Magazine rates QuickBooks as one of the top five software packages for small businesses

QuickBooks Pro 2004 with Update '05 Janet Horne,2005-07 For Computerized Accounting courses using QuickBooks Pro 2004 QuickBooks Pro 2004 with 2005 Update demonstrates the many transactions that effect the accounting cycle with a true hands on learning approach Students explore and use the many features of QuickBooks Pro 2004 with the latest 2005 updates for service and merchandising businesses Students are also then given the opportunity to use QuickBooks Pro in a company they create

General Accounting Manager Interview Questions and Answers Navneet Singh, Preparing for an interview for a General Accounting Manager position involves being ready to address a variety of questions that cover technical knowledge managerial skills and situational judgement Here are some common interview questions and suggested answers

Technical Knowledge What accounting software are you familiar with Answer I have extensive experience with various accounting software such as QuickBooks SAP Oracle Financials and Microsoft Dynamics I am also adept at using Excel for financial analysis and reporting Can you explain the difference between accounts payable and accounts receivable Answer Accounts payable represents the company s obligation to pay off short term debts to its creditors or suppliers whereas accounts receivable represents the money owed to the company by its customers for goods or services delivered How do you ensure compliance with accounting standards and regulations Answer I stay updated with the latest accounting standards and regulations through continuous education and professional development I also implement strict internal controls and regularly review processes to ensure compliance

Managerial Skills How do you manage and motivate your accounting team Answer I believe in setting clear goals providing regular feedback and recognizing the hard work of my team I also encourage continuous learning and development to help my team members grow in their careers Can you describe a time when you had to implement a new accounting system or process Answer At my previous job we transitioned from a legacy accounting system to SAP I led the project by coordinating with IT training staff and ensuring a smooth transition with minimal disruption to daily operations How do you handle tight deadlines and high pressure situations Answer I prioritize tasks based on urgency and importance delegate effectively and maintain open communication with my team I

also ensure we have contingency plans in place to manage any unexpected issues

Situational Judgement Describe a situation where you identified a significant accounting error How did you handle it Answer I once discovered a significant discrepancy during a routine audit I immediately investigated the source of the error informed senior management and implemented corrective actions to prevent similar issues in the future How would you approach a disagreement with a colleague over financial reporting Answer I would first listen to their perspective and then present my viewpoint with supporting evidence If we still couldn't reach an agreement I would involve a third party such as a senior manager or an external auditor to mediate and provide an objective opinion How do you stay updated with changes in accounting regulations and industry trends Answer I regularly attend professional development courses participate in webinars and industry conferences and subscribe to relevant accounting journals and newsletters Networking with other professionals in the field also helps me stay informed

Behavioural Questions Tell me about a time when you successfully managed a budget Answer In my previous role I managed a departmental budget of 2 million By closely monitoring expenses and negotiating better terms with vendors I was able to reduce costs by 10% without compromising on quality How do you prioritize tasks when managing multiple projects Answer I use a combination of prioritization techniques such as the Eisenhower Matrix and setting clear deadlines This helps me focus on tasks that are both urgent and important ensuring that I meet all project deadlines efficiently Can you provide an example of how you improved a process in your previous role Answer I noticed that our monthly closing process was taking too long so I implemented a more streamlined workflow and automated several manual tasks This reduced the closing time by 30% and increased the accuracy of our financial reports

Being prepared with specific examples from your experience and demonstrating your technical proficiency leadership abilities and problem solving skills will help you stand out in your interview for a General Accounting Manager position

Financial & Managerial Accounting Carl S. Warren, James M. Reeve, Philip E. Fess, 1999 Corporate Financial Accounting by Warren Reeve and Fess incorporates innovations both in content and learning methods This respected author team addresses the needs of both preparers and users of accounting information in an interesting and enlightening manner

QuickBooks Pro 2004 Janet Horne, 2005 For Computerized Accounting courses Quickbook Pro 2004 A Complete Course provides training in using one of the best selling computerized accounting programs available for small to mid sized businesses QuickBooks 2004 QuickBooks Pro 2004 and QuickBooks Premier 2004 This comprehensive text contains visually oriented chapters that are interrelated so students can see the full effect of transactions for the accounting cycle in service and merchandising businesses as well as for payroll and company creation functions

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