

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

Accounting Answers And Solutions

RM Cervero



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