

## Chapter 2

### Journalizing

#### Account

An account is an individual accounting record of increases and decreases in a specific asset, liability, or owner's equity item. For example, a business would have separate accounts for Cash, Accounts Receivable, Accounts Payable, Service revenue, Salaries expense, and so on.

To have a clearer picture, assume Ammon Motor Enterprise received cash from providing engine repair to Automoto Motors for P 10,000, paid P3,000 to workers, received P 1,850 from overhauling services to Toyota Junk Car Enterprise and paid P3,500 to Morolco for the use of electricity. How much the cash account would be? Cash will amount to P 5,350 computed as:

Total cash received:	10,000 + 1,850 = 11,850
Less: Total cash disbursed:	3,000 + 3,500 = <u>6,500</u>
Remaining Cash	<u>P 5,350</u>

#### Accounting Equation in Detail

The basic accounting equation would be as simple as:

$$\text{ASSETS} = \text{LIABILITIES} + \text{PROPRIETORSHIP}$$

However, the accounting equation may be expanded into

$$\text{ASSET} = \text{LIABILITIES} +$$



Account	Normal Balance
1. Asset	Debit (+)
2. Liabilities	Credit (-)
3. Proprietorship	Credit (-)
4. Income	Credit (-)
5. Expenses	Debit (+)
6. Drawing	Debit (+)
7. Accumulated Depreciation	Credit (-)
8. Allowance for Doubtful Accounts	Credit (-)

# Answer Key Accounting Fundamentals

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## Answer Key Accounting Fundamentals:

### 400+ Interview Questions & Answers For Accounting Basics Specialist Role

CloudRoar Consulting Services, 2025-08-15 Prepare for your next career opportunity with this comprehensive guide containing 400 interview questions and answers designed to help you succeed in today's competitive job market. This book provides an extensive collection of questions covering technical knowledge, practical skills, problem solving abilities, and workflow optimization, making it an indispensable resource for job seekers across industries. Whether you are a fresh graduate, an experienced professional, or someone looking to switch careers, this guide equips you with the confidence and knowledge needed to excel in interviews. Each question is thoughtfully crafted to reflect real world scenarios and the types of inquiries employers are most likely to ask. Detailed answers are provided for every question, ensuring you not only understand the correct response but also the reasoning behind it. This helps you build a strong foundation in both theory and practical application, empowering you to respond effectively during interviews. By studying these questions, you will improve your critical thinking, analytical skills, and decision making abilities, which are essential for excelling in any professional role. The guide covers a wide range of topics relevant to modern workplaces, including technical expertise, industry best practices, problem solving strategies, workflow management, and communication skills. Each section is structured to provide clarity, step-by-step guidance, and actionable insights, making it easy to focus on your preparation. Additionally, scenario based questions allow you to practice applying your knowledge in realistic situations, ensuring that you can confidently handle complex and unexpected interview questions. Designed with job seekers in mind, this book emphasizes both knowledge and strategy. It helps you understand what interviewers look for, how to present your skills effectively, and how to demonstrate your value to potential employers. Tips on communication, problem solving, and showcasing your accomplishments are woven throughout the answers, allowing you to develop a holistic approach to interview preparation. Furthermore, this guide is perfect for creating a structured study plan. You can divide the questions into categories, track your progress, and focus on areas where you need improvement. The comprehensive nature of the questions ensures that you are prepared for technical assessments, behavioral interviews, and scenario based discussions. By using this book, you can reduce anxiety, boost confidence, and improve your chances of securing your desired position. Whether you are preparing for a technical role, managerial position, or specialized industry specific job, this book serves as a one stop resource to help you succeed. It is ideal for individuals seeking growth, aiming for promotions, or exploring new career paths. Employers value candidates who are well prepared, articulate, and demonstrate both technical and soft skills. By mastering the questions and answers in this guide, you position yourself as a knowledgeable, confident, and capable candidate. Invest in your future and maximize your interview performance with this all inclusive resource. With practice and careful study, you will gain the confidence to answer even the most challenging questions with clarity and professionalism. This book is more than just a collection of questions; it is a roadmap to career success, skill enhancement, and professional development.

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*The CPA Examination: Suggested solutions* John William Anderson,Robert Ward Lentilhon,1978    [Publisher's Monthly](#),2006    *CPA Problems and Approaches to Solutions* Charles T. Horngren,J. Arthur Leer,1979    **Journal of Accountancy**,1947    **El-Hi Textbooks in Print** ,1984    *Books in Print* ,1979    **Canadian Books in Print** ,1993    **Financial Accounting** Michael Chris Knapp,1998 Weaving a decision making theme throughout its 15 chapters and three modules this financial accounting text is reinforced by continual use of a five point organizational scheme The structure of the book focuses the student s attention on how and why accounting data are needed and used by decision makers There is an additional emphasis throughout on the necessity of accurate and reliable internal controls a focus on ethical issues relative to accounting data and the integration of international accounting issues

**The Accountants Digest** Leland Lawrence Briggs,1974    **Catalog of Copyright Entries, Fourth Series** Library of Congress. Copyright Office,1978-04    **OIL & GAS JOURNAL** ,    *Fundamental Accounting Principles* Kermit D. Larson,1996    [Business Education Forum](#) ,1998

*Collegiate News and Views* ,1974    **Education Manual. EM** United States Armed Forces Institute,1944

## **Answer Key Accounting Fundamentals** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has been more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Answer Key Accounting Fundamentals**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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