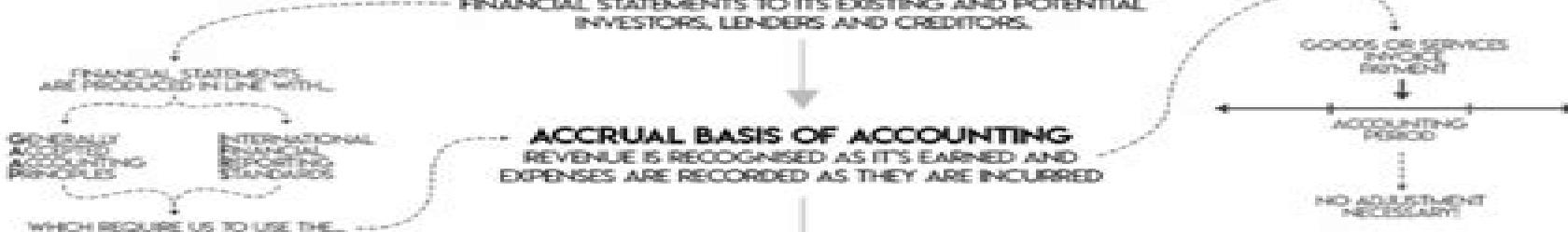
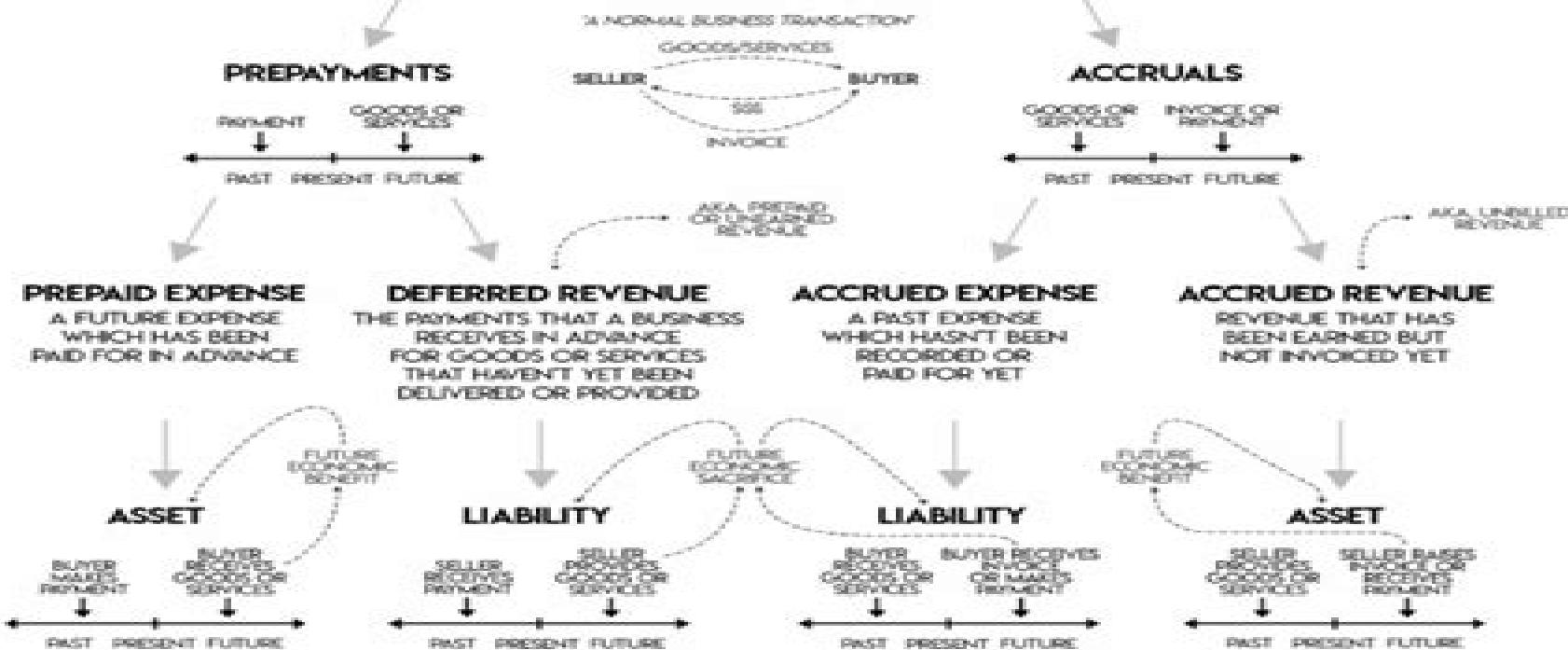


FINANCIAL ACCOUNTING
IS THE PROCESS OF RECORDING, SUMMARISING AND ANALYSING AN ENTITY'S FINANCIAL TRANSACTIONS AND REPORTING THEM IN FINANCIAL STATEMENTS TO ITS EXISTING AND POTENTIAL INVESTORS, LENDERS AND CREDITORS.



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Elaine Marmel

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of accounting Describe how each transaction affects at least two accounts maintaining the accounting equation Assets Liabilities Equity Intermediate Questions How do you record a journal entry for a cash sale Provide a specific example such as Debit Cash Credit Sales Revenue How would you handle a journal entry for a prepaid expense Explain the initial entry prepaid expense as an asset and the adjusting entry as the expense is incurred Can you explain how to record depreciation in the journal Discuss the journal entry for depreciation Debit Depreciation Expense Credit Accumulated Depreciation Advanced Questions How do you record a journal entry for a bad debt write off Discuss both the direct write off method and the allowance method What is an adjusting journal entry Can you give an example Explain the purpose of adjusting entries at the end of an accounting period and provide an example such as accrued expenses How do you handle a journal entry involving foreign currency transactions Describe the process of converting foreign currency to the company's functional currency and how to record any exchange differences Scenario Based Questions You discover an error in a previously recorded journal entry How would you correct it Explain the process of reversing the incorrect entry and recording the correct one A company purchased equipment on credit How would you record this transaction Provide the specific journal entry Debit Equipment Credit Accounts Payable How do you record a journal entry for payroll including deductions for taxes and benefits Discuss the various components such as gross wages payroll taxes and benefits deductions Conceptual Questions What is the difference between accrual based and cash based journal entries Explain the timing differences in recognizing revenue and expenses under these two methods Why is it important to maintain accurate and timely journal entries Discuss the implications for financial reporting audits and decision making Can you describe how journal entries feed into the larger accounting cycle Connect journal entries to the trial balance adjusting entries financial statements and closing entries Technical Skills How proficient are you with accounting software for recording journal entries Discuss any experience with tools like QuickBooks SAP Oracle or MS Excel How do you ensure that your journal entries are free from errors Talk about techniques like double checking entries using checklists or reconciling accounts Industry Specific Questions How do you handle journal entries in a specific industry such as manufacturing SaaS or retail Provide examples of industry specific entries like inventory adjustments for manufacturing or revenue recognition for SaaS Preparing answers to these questions with relevant examples from your experience can help you stand out in your interview [Accounting QuickStart Guide](#) Josh Bauerle, CPA, 2018-10-10 THE ULTIMATE BEGINNER'S GUIDE TO ACCOUNTING FOR STUDENTS BUSINESS OWNERS Their Pros Cons and Their Financial Statements The Principles of Financial Accounting Managerial Accounting and Tax Accounting GAAP Standards and Why They Matter to Accountants How to Fraud Proof Your Business Using Simple Accounting Tactics LIFETIME ACCESS TO FREE BONUS ACCOUNTING RESOURCES Accounting QuickStart Guide comes with lifetime access to FREE digital resources you can access from inside the book Each of these bonuses is crafted with our expert author to help you master accounting including Income Statement Balance Sheet And Cash Flow Templates

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