

BASIC ACCOUNTING INTERVIEW QUESTIONS

HARVARD BUSINESS SCHOOL

What is the accounting equation?

- a. Assets + Liabilities = Owner's Equity**
- b. Assets = Liabilities + Owner's Equity**
- c. Owner's Equity = Assets - Liabilities**
- d. Liabilities + Owner's Equity = Assets**

Correct answer: b. Assets = Liabilities + 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

Harry Anson Finney

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