

# Adjusting Entries

Date		Account Title and Explanations	Ref	Amount (Rs)	
				Debit	Credit
<b>2011</b>					
<b>Dec</b>	<b>(a)</b>	Unearned fee		20,000	
		Fee revenue			20,000
	<b>(b)</b>	Wages expense		9,000	
		Wages payable			9,000
	<b>(c)</b>	Insurance expense		2,800	
		Prepaid insurance			2,800
	<b>(d)</b>	Interest receivable		750	
		Interest revenue			750
	<b>(e)</b>	Interest expense		3,500	
		Interest payable			3,500
	<b>(f)</b>	Bad debts		1,400	
		Provision for bad debts			1,400
	<b>(g)</b>	Depreciation expense_ Equipment		3,000	
		Equipment			3,000
<b>Total</b>					

# Accounting Adjusting Journal Entry Examples

**Baruch Englard**



## **Accounting Adjusting Journal Entry Examples:**

**Accounting Interview Questions with Answers - English** Navneet Singh, Here are some common accounting interview questions along with detailed answers to help you prepare

- 1 Tell me about yourself and your background in accounting  
Answer I have a degree in accounting from University and I've worked in various accounting roles over the past X years My experience includes managing financial statements performing reconciliations and analysing financial data At Previous Company I was responsible for specific task or achievement where I describe the impact e.g streamlined processes improved accuracy etc I'm detail oriented and proficient in accounting software which has helped me effectively handle complex accounting tasks and contribute to the financial health of my previous employers
- 2 How do you handle tight deadlines and multiple priorities  
Answer I prioritize tasks based on their deadlines and importance I use project management tools to organize my workload and ensure that I allocate sufficient time to each task When faced with tight deadlines I break down larger tasks into smaller manageable steps and focus on completing them systematically Communication is key I keep stakeholders informed of progress and potential challenges If necessary I seek assistance or delegate tasks to ensure everything is completed on time without compromising quality
- 3 Describe a time when you identified and resolved a discrepancy in financial reports  
Answer In my previous role at Company I noticed a discrepancy between the bank statement and the company's cash ledger during a reconciliation process I investigated the issue by reviewing transactions and found that a few entries had been recorded incorrectly due to a data entry error I corrected the entries and updated the financial reports To prevent similar issues in the future I implemented additional checks and reconciliations to ensure accuracy This not only resolved the immediate discrepancy but also improved our reporting process
- 4 What accounting software are you familiar with  
Answer I'm proficient in several accounting software systems including Software Name 1 Software Name 2 and Software Name 3 For example at Previous Company I used Software Name 1 for managing financial transactions and generating reports I'm comfortable with data entry generating financial statements and using the reporting features of these tools I also adapt quickly to new software having successfully transitioned to New Software in my previous role
- 5 How do you ensure accuracy in your financial statements  
Answer To ensure accuracy in financial statements I follow a multi-step approach First I double check all data entries and reconcile accounts regularly to catch any discrepancies early I adhere to standardized accounting principles and review calculations carefully I also conduct thorough internal reviews and seek feedback from colleagues to identify any potential errors Additionally I stay updated with accounting standards and best practices to ensure compliance and accuracy
- 6 Can you explain the difference between accounts payable and accounts receivable  
Answer Accounts payable represents the company's obligations to pay off short-term debts to its creditors or suppliers It includes invoices and bills that the company needs to settle Accounts receivable on the other hand represents money that the company is owed by its customers for goods or services provided on credit It includes outstanding invoices

and the amounts due from clients In summary accounts payable is a liability while accounts receivable is an asset on the company's balance sheet 7 How do you stay current with changes in accounting regulations and standards Answer I stay current with changes in accounting regulations and standards by regularly reading industry publications attending webinars and professional development courses and participating in relevant accounting organizations I also follow updates from standard setting bodies such as the Financial Accounting Standards Board FASB and International Financial Reporting Standards IFRS This ensures that I'm aware of any changes and can apply them to my work to maintain compliance 8 Describe your experience with financial forecasting and budgeting Answer In my previous role I was involved in the budgeting and forecasting process which included creating annual budgets and financial forecasts based on historical data and projected trends I worked closely with various departments to gather input and ensure that budget assumptions were accurate I also monitored actual performance against the budget and prepared variance reports to identify any discrepancies This experience helped me develop strong analytical skills and an understanding of how to use financial data to make informed business decisions 9 How do you handle confidential information Answer I handle confidential information with the utmost care and adhere to strict confidentiality protocols This includes using secure systems for storing and transmitting sensitive data restricting access to authorized personnel only and following company policies regarding data protection I also ensure that any physical documents containing confidential information are properly secured or shredded when no longer needed Maintaining confidentiality is crucial to protecting the company's financial integrity and trust 10 Why do you want to work for our company Answer I'm impressed by Company's reputation for specific aspect e.g innovation corporate culture growth opportunities and I believe that my skills and experience align well with the requirements of this role I'm particularly excited about specific project initiative or value that Company is involved in because explain how it matches your interests or career goals I'm eager to contribute to Company's success and grow professionally within such a dynamic and forward thinking organization

**Key Points to Highlight Experience and background in accounting** Approach to handling deadlines and managing priorities Experience with identifying and resolving discrepancies Familiarity with accounting software and adaptability Strategies for ensuring accuracy in financial statements Understanding of key accounting concepts like accounts payable and receivable Methods for staying updated with accounting regulations Experience with forecasting and budgeting Approach to handling confidential information Alignment with the company's values and goals

Preparing with these answers and tailoring them to your experiences will help you showcase your skills and fit for the role in your accounting interview

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prepares future managers for the corporate world in which they will be users of financial information It is a conceptually based book that stresses meaningful learning over rote memorization More specifically the text focuses on the relationships between business events and financial statements The primary objective is for students to develop and explain how a particular business event can affect the income statement balance sheet and the cash flow statement Did the event cause assets to increase decrease or stay the same Similarly what was its effect on liabilities equity revenue expense gains losses net income and dividends Furthermore how did the event affect cash flow These are the big picture relationships that both accounting majors and general business students need to understand to function effectively in the business world The text contains numerous innovative features that are designed to facilitate the students comprehension of the events affecting financial statements

**The Encyclopedia of Journal Entries** American Institute of Professional Bookkeepers,2004

Financial Accounting : an Introduction to Concepts, Methods, and Uses Sidney Davidson,1982      Intermediate Accounting Thomas R. Dyckman,1995 Designed for use in an intermediate level accounting course following the introductory course in accounting      **Accounting Ace 911** Gregory R. Mostyn,2000      *Financial Accounting* Loren A. Nikolai,John D. Bazley,1986



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