

# QUIZ – ACCOUNTING BASICS

**GENERAL INSTRUCTIONS: Choose the best answer to the following questions.**

1. Which financial statement will tell you how profitable a company is?
  - A. Income statement
  - B. Cash flow statement
  - C. Balance sheet
  - D. All of the above
2. What are the factors that a business owes or needs to pay?
  - A. Profit
  - B. Assets
  - C. Liabilities
  - D. Capital
3. What term is used for day-to-day dealings that involve the exchange of goods and services for cash?
  - A. Accounting
  - B. Business transactions
  - C. Bookkeeping
  - D. Occasion
4. Under the accrual method of accounting, expenses are recorded
  - A. When invoices for expense items are received
  - B. When they are paid
  - C. When they are incurred
5. The income statement shows which of the following?
  - A. Income and Expenses
  - B. Assets and Liabilities
  - C. Receipts and Payments
  - D. A & B

# Accounting Answers And Questions

**William Pickles,James L. Lafferty**

## **Accounting Answers And Questions:**

**Solutions to Problems and Answers to Questions in Principles of Accounting** Harry Anson Finney,1923 [Basic](#)

Accounting Interview Questions and Answers for Freshers - English Navneet Singh, Here are some basic accounting interview questions and answers that would be useful for freshers 1 What is accounting Answer Accounting is the systematic process of recording analysing and reporting financial transactions of a business It provides critical information for decision making ensuring that the financial performance and position of an organization are accurately represented 2 What are the different types of accounting Answer The main types of accounting include Financial Accounting Recording and reporting financial transactions to provide a clear financial picture to external stakeholders Management Accounting Providing information to managers for decision making planning and performance evaluation Cost Accounting Analysing the cost of production and operations to control expenses Tax Accounting Preparing tax returns and planning for future tax obligations 3 What are the fundamental accounting principles Answer The fundamental accounting principles include Accrual Principle Transactions are recorded when they occur not necessarily when cash is exchanged Consistency Principle The same accounting methods should be used from period to period Going Concern Principle Assumes that the business will continue to operate indefinitely Matching Principle Expenses should be matched with the revenues they help to generate Prudence Principle Revenues and profits are not anticipated but expenses and losses are provided for as soon as they are recognized 4 What is the accounting equation Answer The accounting equation is Assets Liabilities Equity This equation forms the foundation of double entry bookkeeping where every transaction affects at least two accounts 5 What is double entry bookkeeping Answer Double entry bookkeeping is an accounting system where each transaction is recorded in at least two accounts This system ensures that the accounting equation Assets Liabilities Equity always remains balanced For every debit entry there is a corresponding credit entry 6 What are financial statements Answer Financial statements are formal records of the financial activities of a business They include Balance Sheet Shows the company s financial position at a specific point in time Income Statement Reports the company s financial performance over a specific period Cash Flow Statement Provides information about the company s cash inflows and outflows over a period 7 What is depreciation Answer Depreciation is the process of allocating the cost of a tangible asset over its useful life It accounts for the wear and tear usage and obsolescence of the asset Common methods of depreciation include straight line declining balance and units of production 8 What is a trial balance Answer A trial balance is a report that lists the balances of all general ledger accounts at a particular point in time It is used to verify that the total debits equal the total credits ensuring that the accounting entries are accurate 9 What is working capital Answer Working capital is the difference between a company s current assets and current liabilities It measures a company s short term liquidity and operational efficiency 10 What is the difference between accounts payable and accounts receivable Answer Accounts Payable AP Amounts a company owes to suppliers or creditors for goods or

services received Accounts Receivable AR Amounts a company is owed by customers for goods or services delivered 11 What is a ledger Answer A ledger is a book or collection of accounts in which account transactions are recorded Each account has its own page showing all the debits and credits affecting it and the account's balance 12 What is a journal entry Answer A journal entry is a record of a financial transaction in the accounting journal Each entry consists of the date of the transaction the accounts involved the amounts to be debited and credited and a brief description of the transaction 13 What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is exchanged This provides a more accurate picture of a company's financial position and performance 14 What is a balance sheet Answer A balance sheet is a financial statement that shows a company's assets liabilities and equity at a specific point in time It provides a snapshot of the company's financial condition 15 What is an income statement Answer An income statement also known as a profit and loss statement reports a company's revenues expenses and profits or losses over a specific period It shows how revenue is transformed into net income These questions and answers should provide a good foundation for freshers preparing for an accounting interview *Questions and Answers in Book-keeping and Accounting* Frederick Francis Sharles,1921

### **Solutions to Problems and Answers to Questions in Principles of Accounting** Harry Anson Finney,1946 [CIMA Official Exam Practice Kit Financial Management](#)

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William Pickles,James L. Lafferty,1976 *Quick Revision for Company Accounts & Audit (For ICWA Intermediate: Paper 12)* Tulsian P.C. & Tulsian Bharat, Revision for Company Accounts Audit ICWA

### **Basic Accountant Interview Questions and Answers - English**

Navneet Singh, Preparing for an accounting interview involves understanding both technical skills and behavioural qualities Here are some basic accountant interview questions along with sample answers Technical Questions What is the accounting equation Answer The accounting equation is Assets Liabilities Equity It represents the relationship between a company's resources and the claims on those resources Can you explain the difference between accounts payable and accounts receivable Answer Accounts payable refers to the money a company owes to its suppliers while accounts

receivable refers to the money that customers owe to the company. What are the three main financial statements and what do they show? Answer: The three main financial statements are Income Statement, Shows the company's revenue, expenses and profit over a specific period; Balance Sheet, Shows the company's assets, liabilities and equity at a specific point in time; Cash Flow Statement, Shows the cash inflows and outflows from operating, investing and financing activities over a period. What is double entry bookkeeping? Answer: Double entry bookkeeping is a system where every transaction affects at least two accounts with one debit and one credit, ensuring the accounting equation stays balanced. What are accruals in accounting? Answer: Accruals are accounting adjustments for revenues and expenses that have been earned or incurred but not yet recorded in the accounts. Behavioural Questions: Can you describe a time when you had to meet a tight deadline? Answer: In my previous job, I was responsible for preparing the monthly financial reports. Once, due to unexpected delays, I had only two days to complete the reports. I prioritized my tasks, stayed focused, and collaborated with my team to ensure we met the deadline without compromising accuracy. How do you ensure accuracy in your work? Answer: I ensure accuracy by double-checking my entries, reconciling accounts regularly, and using accounting software to minimize errors. I also stay organized and review my work to catch any mistakes early. Can you explain a time when you identified a significant error in the financial statements? Answer: During an internal audit, I noticed a discrepancy in the account's payable records. Upon investigation, I found that an invoice had been entered twice. I corrected the error and implemented a new review process to prevent similar issues in the future. How do you handle confidential information? Answer: I handle confidential information with the utmost care, following company policies using secure systems and ensuring that sensitive data is only accessible to authorized personnel. What accounting software are you familiar with? Answer: I am proficient in several accounting software programs, including QuickBooks, SAP, Oracle, and Microsoft Excel. I have used these tools to manage financial records, generate reports, and perform data analysis. These questions and answers should give you a good foundation for your accounting interview preparation. Make sure to tailor your responses to your personal experiences and the specific job you're applying for.

*Oswaal CBSE Question Bank Class 11 Accountancy, Chapterwise and Topicwise Solved Papers For 2025 Exams* Oswaal Editorial Board, 2024-02-03 Description of the product 100% Updated Syllabus Question Typologies We have got you covered with the latest and 100% updated curriculum along with the latest typologies of Questions Timed Revision with Topic wise Revision Notes Smart Mind Maps Study smart not hard Extensive Practice with 1000 Questions SAS Questions Sri Aurobindo Society To give you 1000 chances to become a champ Concept Clarity with 500 Concepts Concept Videos For you to learn the cool way with videos and mind blowing concepts NEP 2020 Compliance with Competency Based Questions Artificial Intelligence For you to be on the cutting edge of the coolest educational trends [Oswaal CBSE Question Bank Class 11 English Core, Accountancy, Business Studies & Economics \(Set of 4 Books\) Chapterwise and Topicwise Solved Papers For 2025 Exams](#) Oswaal Editorial Board, 2024-02-15 Description of the product 100% Updated

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*Basic Accounting Interview Questions with Answers - English* Navneet Singh, Here are some common basic accounting interview questions along with their answers What are the different types of accounts Answer The three main types of accounts are Real Accounts These are related to assets and liabilities Examples include buildings machinery cash etc Personal Accounts These are related to individuals firms companies etc Examples include debtors creditors etc Nominal Accounts These are related to expenses losses incomes and gains Examples include rent salary commission received etc What is double entry bookkeeping Answer Double entry bookkeeping is a system of accounting in which every transaction affects at least two accounts one with a debit and one with a credit ensuring the accounting equation Assets Liabilities Equity remains balanced What is the accounting equation Answer The accounting equation is Assets Liabilities Equity This equation must always balance ensuring that the company's financial statements are accurate What are debits and credits Answer Debits and credits are the two sides of every financial transaction in double entry bookkeeping Debit Dr Increases in assets or expenses and decreases in liabilities equity or revenue Credit Cr Increases in liabilities equity or revenue and decreases in assets or expenses What is a trial balance Answer A trial balance is a statement that lists all the ledger accounts and their balances at a particular date ensuring that total debits equal total credits It is used to verify the accuracy of the bookkeeping What are the financial statements Answer The main financial statements are Balance Sheet Shows the company's assets liabilities and equity at a specific point in time Income Statement Shows the company's revenues and expenses over a period resulting in net profit or loss Cash Flow Statement Shows the inflows and outflows of cash over a period categorized into operating investing and financing activities Statement of Changes in Equity Shows changes in the company's equity over a

period What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is actually received or paid This provides a more accurate picture of a company s financial position What is the difference between accounts payable and accounts receivable Answer Accounts Payable AP Amounts a company owes to its suppliers for goods or services received on credit Accounts Receivable AR Amounts a company is owed by its customers for goods or services provided on credit What is depreciation Answer Depreciation is the systematic allocation of the cost of a tangible fixed asset over its useful life It accounts for wear and tear obsolescence or loss of value over time What are adjusting entries Answer Adjusting entries are journal entries made at the end of an accounting period to update the accounts for accrued and deferred items These entries ensure that revenues and expenses are recorded in the correct accounting period These questions and answers cover fundamental accounting concepts and are commonly asked in interviews for accounting positions

**Unofficial Answers to the Examination Questions of the American Institute of Accountants** American Institute of Accountants,1945 Accountancy Problems with Solutions

Leo Greendlinger,1911 **Massachusetts Certified Public Accountant Examination, Questions with Answers** Harry Clark Bentley,1927 *Questions and Answers in Book-keeping and Accounting* J R Batlibio,1968 **C. P. A. Questions and Answers** Robert Joseph Bennett,Frederick W. Morton,1914 **Accountant Student and Accountants' Journal** ,1894

Wiley CPA Examination Review 2002, Financial Accounting and Reporting Patrick R. Delaney,O. Ray

Whittington,2001-12-26 The classic Wiley CPA Examination review Published annually in December this comprehensive four volume study guide for the Certified Public Accountant s CPA Exam arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help them to identify focus on and master the specific topics that need the most work Many of the practice questions are taken from previous exams and care was taken to ensure that they cover all the information candidates need to master in order to pass the Uniform CPA Examination Featuring a unique modular structure these CPA study guides review materials and combine over 230 AICPA content specifications into a series of forty four related modules By combining and relating topics the books help build knowledge in a logical self reinforcing way so as to foster a level of understanding beyond that achieved through rote memorization **Accountancy** William Pickles,James L. Lafferty,1986

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