

FINANCIAL ACCOUNTING BASICS- QUESTIONS COMPILATION

1. In case of Bad debts recovered which account should be credited?

- a) Debtor Account**
- b) Creditor Account**
- c) Bad debts Recovered Account**
- d) Any One of the Above**

2. Contra Entries are those entries which are related to?

- a) Drawings**
- b) Bank Only**
- c) Cash only**
- d) Cash and Bank**

3. Purchase of Assets on Credit will be recorded under which of the following Subsidiary Book

- a) Purchase Book**
- b) Cash Book**
- c) Journal Proper**

Objective Questions On Accounting With Answer For Loksawa

M Mark



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Bookkeeping and Accounts, Multiple Choice Questions and Answers Moses B. Carson, 2007 This comprehensive review contains 930 multiple choice questions and answers that reinforce bookkeeping and accounting knowledge concepts and techniques

BASIC FINANCIAL ACCOUNTING (MCQ & A) Toye Adelaja, 2015-04

Objective Question Commerce - Cost & Management Accounting Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc

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Commerce - Financial Accounting Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc Financial Accounting Irvin N. Gleim, William Arthur Collins, 1983 Common Accounting Question and Answers - English Navneet Singh, Here are some common accounting questions and their answers that are often discussed in interviews or exams

- 1 What is GAAP Generally Accepted Accounting Principles Answer GAAP refers to a set of accounting principles standards and procedures used by companies to prepare and present their financial statements It ensures consistency comparability and transparency in financial reporting allowing investors and stakeholders to make informed decisions
- 2 What are Accruals and Deferrals in Accounting Answer Accruals Accruals are revenues and expenses that are recognized on the income statement before cash is exchanged They reflect transactions that have occurred but not yet been recorded in the accounting records Deferrals Deferrals are revenues and expenses that are recognized on the income statement after cash is exchanged They represent transactions where cash has been received or paid but revenue or expense recognition is postponed until a future accounting period
- 3 What is the Purpose of the Trial Balance Answer The trial balance is a list of all general ledger account balances at a specific point in time Its purpose is to ensure that the total debits equal the total credits thereby verifying the accuracy of recording transactions before preparing financial statements
- 4 Explain the Difference Between Accounts Payable and Accounts Receivable Answer Accounts Payable Accounts payable represent money owed by a company to suppliers or creditors for goods or services purchased on credit It is a liability on the balance sheet Accounts Receivable Accounts receivable represent money owed to a company by customers for goods or services sold on credit It is an asset on the balance sheet
- 5 What is the Purpose of the Cash Flow Statement Answer The cash flow statement provides information about the cash inflows receipts and outflows payments of a company during a specific period It helps assess the company's ability to generate cash and its liquidity position
- 6 Describe the Matching Principle in Accounting Answer The matching principle requires expenses to be recognized in the same period as the revenues they help generate This principle ensures that financial statements accurately reflect the costs incurred to generate revenue providing a clearer picture of profitability
- 7 What is Depreciation and How Does It Impact Financial Statements Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It is a non cash expense that reduces the book value of assets on the balance sheet and impacts the income statement by reducing net income
- 8 Explain the Difference Between FIFO and LIFO Inventory Valuation Methods Answer FIFO First In First Out FIFO assumes that the first units purchased or produced are the first ones sold or used It results in lower cost of goods sold and higher ending inventory during inflationary periods LIFO Last In First Out LIFO assumes that the last units purchased or produced are the first ones sold or used It results in higher cost of goods sold and lower ending inventory during inflationary periods
- 9 What is the Purpose of the Balance Sheet Answer The balance sheet provides a

snapshot of a company's financial position at a specific point in time showing its assets, liabilities, and equity. It helps assess the company's liquidity, solvency, and overall financial health.

10 Describe the Components of Shareholders' Equity. Answer: Shareholders' equity represents the owners' residual interest in the company's assets after deducting liabilities. It includes common stock, additional paid-in capital, retained earnings, and other comprehensive income. These questions cover foundational concepts in accounting and are essential for understanding financial reporting, analysis, and decision-making processes within organizations.

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), and 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: $\text{Assets} = \text{Liabilities} + \text{Equity}$. 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 ($\text{Assets} = \text{Liabilities} + \text{Equity}$) 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.

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 *Financial Accounting. Objective Questions and Explanation*, 2003

Frank Wood's Business Accounting Tommy Robinson, Frank Wood, 2000 This text has been developed to test students knowledge of basic bookkeeping and accounting It is specifically linked to the seventh edition of Business Accounting 1 but is general enough to be used alongside any text in basic accounting Approximately 400 questions are provided with answers explanations and workings at the back of the book *Financial Accounting*, 1997 [Financial Accounting Exam Questions and Explanations](#) Irvin N. Gleim, 2012-04-30 **Fundamentals of Accounting with Multiple Choice Questions** K.K.

Agrawal, 2010-08-01 *Accounting Ratio ((Multiple Choice Questions and Answers))* Toye Adelaja, 2017-01-14 It has been discovered that multiple choice questions have become integral parts of all financial accounting examinations in the world nowadays This book includes many multiple choice questions and answers on accounting ratio The book is designed and prepared for candidates preparing for financial accounting examinations It is very useful for students in high schools secondary schools and tertiary institutions who want to know the rudiments of financial accounting The book contains various questions on accounting financial ratios Answers and explanations are also provided in the book Business professionals and other people who are interested in acquiring accounting knowledge will also find the book beneficial

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Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc *Test Questions in Accounting- with Suggested Solutions* Bruce Murray,Ian Greene,1990 *The Accounting Quiz-answerer ...* Théodore Koehler,Theodora Koehler,1923 **Solutions to Problems and Answers to Questions in Principles of Accounting** Harry Anson Finney,1946 *Accounting Theory* Person/Wolinsky CPA Review Courses (Firm),1993

Unveiling the Power of Verbal Beauty: An Mental Sojourn through **Objective Questions On Accounting With Answer For Loksawa**

In a global inundated with screens and the cacophony of instant interaction, the profound power and psychological resonance of verbal artistry often diminish in to obscurity, eclipsed by the regular onslaught of sound and distractions. Yet, nestled within the lyrical pages of **Objective Questions On Accounting With Answer For Loksawa**, a fascinating function of literary beauty that pulses with fresh feelings, lies an remarkable trip waiting to be embarked upon. Written by way of a virtuoso wordsmith, that interesting opus courses visitors on a mental odyssey, delicately exposing the latent possible and profound influence embedded within the intricate web of language. Within the heart-wrenching expanse of the evocative analysis, we can embark upon an introspective exploration of the book is main subjects, dissect their captivating writing style, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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