

Q12. What is Quick Ratio?

(2 Marks)

A12. It is the ratio of quick (or Liquid) assets to current Liabilities. It is expressed as

$$\text{Current Ratio} = \frac{\text{Quick Assets}}{\text{Current Liabilities}}$$

Q13. What are quick assets?

(2 Marks)

A13. Quick assets are defined as those assets which are quickly convertible into cash. While calculating quick assets we exclude the closing stock and prepaid expenses from the current assets.

Q14. Calculate quick ratio from the information given below

Stock	50,000
Debtors	40,000
Bills Receivable	10,000
Advance Tax	4,000
Cash	30,000
Creditors	60,000
Bills Payable	40,000
Bank overdraft	4,000

(3 Marks)

A14.

$$\begin{aligned}\text{Quick Assets} &= \text{Current Assets} - \text{Stock} - \text{Advance Tax} \\ \text{Quick Assets} &= 1,34,000 - (50,000 + 4,000) = 80,000 \\ \text{Current Liabilities} &= 1,04,000 \\ \text{Quick Ratio} &= \frac{\text{Quick Assets}}{\text{Current Liabilities}} \\ &= \frac{80,000}{1,04,000} = 1:77\end{aligned}$$

Q15. Calculate liquid Ratio from the following information:

(2 Marks)

$$\begin{aligned}\text{Current Liabilities} &= 50,000 \\ \text{Current Assets} &= 80,000 \\ \text{Stock} &= 25,000 \\ \text{Prepaid Expenses} &= 5,000\end{aligned}$$

A15.

$$\begin{aligned}\text{Liquid Assets} &= \text{Current Assets} - \text{Closing Stock} - \text{Prepaid Expenses} \\ &= 80,000 - 25,000 - 5,000 = 50,000 \\ \text{Liquidity Ratio} &= \frac{50,000}{50,000} = 1:1\end{aligned}$$

Q16. What is Solvency Ratios?

(1 Marks)

A16. Solvency ratios are calculated to determine the ability of the business to service its debt in the long Run

Q17. Which are the ratios that are used for evaluating solvency of the business?
(1 Marks)

A17. Ratios used for evaluating the solvency of the business:

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Karin Nielsen-Saines



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Expert Level Accountant Interview Questions and Answers - English Navneet Singh, Here are some expert level accountant interview questions along with sample answers

Question Can you explain the concept of comprehensive income and its components

Answer Comprehensive income includes net income and other comprehensive income items Net income represents the profit or loss from ordinary operations while other comprehensive income includes gains and losses that bypass the income statement such as unrealized gains or losses on available for sale securities or foreign currency translation adjustments

Question How do you handle complex financial reporting issues such as revenue recognition under ASC 606 or lease accounting under ASC 842

Answer I approach complex issues by thoroughly understanding the accounting standards assessing the impact on financial statements collaborating with cross functional teams and ensuring compliance through detailed documentation and disclosure For ASC 606 I analyse contracts identify performance obligations allocate transaction price and recognize revenue when obligations are satisfied For ASC 842 I assess lease contracts determine lease classification calculate lease liabilities and right of use assets and ensure proper disclosures

Question Describe a situation where you identified a financial risk or inefficiency and implemented improvements

Answer In my previous role I noticed discrepancies in inventory valuation methods that were impacting profitability I conducted a detailed analysis proposed implementing the weighted average cost method and trained the team on its application This change resulted in more accurate financial reporting and improved decision making regarding inventory management

Question How do you stay updated with accounting standards and regulatory changes

Answer I stay informed through continuous professional development including attending seminars webinars and training sessions offered by professional organizations such as the AICPA and staying updated with publications like the Financial Accounting Standards Board FASB updates I actively participate in industry forums and discussions to understand practical implications of changes

Question Can you explain the process of conducting a financial statement analysis

Answer Financial statement analysis involves assessing the financial health of a company by reviewing its balance sheet income statement and cash flow statement I analyse profitability ratios liquidity ratios and solvency ratios to evaluate performance assess trends over time compare with industry benchmarks and provide insights to stakeholders for informed decision making

Question How do you handle disagreements with colleagues or clients regarding accounting treatments

Answer I approach disagreements by first understanding their perspective discussing the relevant accounting standards and principles and presenting factual evidence or examples to support my position I emphasize the importance of maintaining compliance with accounting regulations and standards while striving for mutually beneficial solutions that align with the company's goals and objectives

Question Describe a time when you successfully led a team through a challenging audit or financial project

Answer During a complex audit of our subsidiary I led a cross functional team through detailed planning coordination and execution I established clear roles and responsibilities conducted regular meetings to address challenges and ensured timely communication with stakeholders Through

collaborative efforts and rigorous analysis we successfully completed the audit with minimal disruptions and identified areas for process improvement These questions and answers demonstrate proficiency in accounting principles practical application of standards problem solving skills and leadership abilities which are crucial for an expert level accountant role Tailor your responses based on specific experiences and achievements to showcase your expertise effectively during interviews

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