

# Past Questions And Answers For Nigerian Army

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### Savage Landor

here are some common finance interview questions for freshers along with suggested answers 1 what is the difference between equity and debt financing answer equity financing involves raising capital by selling shares of the company to investors equity investors gain ownership in the company and may receive dividends there s no obligation to repay the capital but ownership and control are diluted debt financing involves borrowing money that must be repaid with interest debt does not dilute ownership but the company must meet regular interest payments and repay the principal debt can be in the form of loans bonds or notes 2 what is ebitda answer ebitda stands for earnings before interest taxes depreciation and amortization it is a measure of a company s overall financial performance and is used to analyse and compare profitability between companies and industries by eliminating the effects of financing and accounting decisions 3 can you explain the concept of time value of money answer the time value of money tvm is a financial principle stating that a dollar today is worth more than a dollar in the future due to its potential earning capacity this principle is based on the idea that money can earn interest so any amount of money is worth more the sooner it is received 4 what are financial statements and what are their primary types answer financial statements are formal records of the financial activities and position of a business the primary types are income statement shows the company s revenues expenses and profits over a specific period balance sheet provides a snapshot of a company s assets liabilities and equity at a specific point in time cash flow statement tracks the flow of cash in and out of the company including operating investing and financing activities 5 what is working capital answer working capital is a measure of a company s operational liquidity and short term financial health it is calculated as working capital current assets current liabilities positive working capital indicates that the company can cover its short term liabilities with its short term assets 6 how would you evaluate the financial health of a company answer to evaluate a company s financial health you can analyse financial statements review the income statement balance sheet and cash flow statement calculate financial ratios key ratios include liquidity ratios e g current ratio profitability ratios e g return on equity and solvency ratios e g debt to equity ratio assess cash flow evaluate the cash flow from operating investing and financing activities compare with industry benchmarks compare the company s performance with industry standards and competitors 7 what is the capital asset pricing model capm answer capm is a financial model used to determine the expected return on an investment considering its risk relative to the market the formula is 
$$\text{Expected return} = \text{Risk free rate} + \beta \times (\text{Market return} - \text{Risk free rate})$$
 where  $\beta$  measures the investment s sensitivity to market movements 8 what do you understand by diversification answer diversification is an investment strategy that involves spreading investments across various asset classes sectors or geographic regions to reduce risk the idea is that different assets perform differently under various market conditions so diversification can help minimize the impact of poor performance in any single investment 9 explain the concept of leverage answer leverage refers to the use of borrowed funds to amplify the potential return on an investment it involves using debt to increase the size of an investment or asset while

leverage can enhance returns it also increases risk as it magnifies both potential gains and losses 10 how do interest rates affect financial markets answer interest rates influence financial markets by affecting borrowing costs consumer spending and investment decisions higher interest rates generally lead to higher borrowing costs which can slow economic growth and reduce corporate profits conversely lower interest rates make borrowing cheaper encouraging investment and spending potentially boosting economic activity these answers provide a foundational understanding that should help freshers feel more prepared for a finance interview

new an evolve companion website contains 5 000 questions and a practice exam that simulates the computer based vtne testing environment and provides instant feedback and a test score

preparing for an accounting interview as a fresher can be challenging but with the right preparation you can make a strong impression here are some common interview questions along with sample answers that might help you 1 tell me about yourself answer i am a recent graduate with a degree in accounting from xyz university during my studies i gained a solid understanding of various accounting principles and practices i completed an internship at abc company where i assisted with preparing financial statements and reports and learned to use accounting software like quickbooks i am highly motivated to start my career in accounting and contribute to your team 2 why did you choose accounting as your profession answer i chose accounting because i have always enjoyed working with numbers and have a keen eye for detail i appreciate the structured nature of accounting work and the importance of accurate financial reporting in making sound business decisions additionally i believe accounting provides a solid foundation for understanding business operations and offers diverse career opportunities 3 what accounting software are you familiar with answer i have hands on experience with quickbooks which i used during my internship to manage financial transactions and generate reports additionally i am familiar with excel and have used it extensively for data analysis and financial modeling i am also open to learning new software and tools as needed 4 can you explain the difference between accounts payable and accounts receivable answer accounts payable represents the money a company owes to its suppliers or creditors for goods or services received while accounts receivable represents the money owed to the company by its customers for goods or services delivered essentially accounts payable is a liability and accounts receivable is an asset 5 how do you ensure accuracy in your work answer i ensure accuracy by double checking my work following established procedures and maintaining a high level of organization during my internship i developed a habit of reviewing my entries and calculations to minimize errors i also find it helpful to use checklists and set reminders for critical tasks to ensure nothing is overlooked 6 can you describe a challenging situation you faced during your internship and how you handled it answer during my internship i was tasked with reconciling a large volume of transactions that had discrepancies i systematically went through each transaction matched them with supporting documents and identified the source of the

discrepancies by carefully analyzing the data and collaborating with my supervisor i was able to resolve the issues and ensure accurate financial records this experience taught me the importance of attention to detail and persistence in problem solving 7 what are the main financial statements and why are they important answer the main financial statements are the balance sheet income statement and cash flow statement the balance sheet provides a snapshot of a company s financial position at a specific point in time showing its assets liabilities and equity the income statement shows the company s financial performance over a period including revenue expenses and net profit the cash flow statement outlines the inflows and outflows of cash indicating the company s liquidity and ability to generate cash these statements are important because they provide insights into a company s financial health and are used by stakeholders to make informed decisions 8 how do you stay updated with the latest accounting regulations and standards answer i stay updated by regularly reading industry publications such as the journal of accountancy and the cpa journal i also follow updates from professional bodies like the aicpa and fasb additionally i plan to pursue continuing education and certifications such as the cpa to ensure that i am aware of the latest developments in the field 9 what are your strengths and weaknesses answer my strengths include strong analytical skills attention to detail and proficiency with accounting software i am also a quick learner and can adapt to new environments and tools efficiently as for weaknesses i sometimes find it challenging to delegate tasks because i want to ensure everything is done correctly however i am working on improving my delegation skills by trusting my team members and providing clear instructions and support 10 where do you see yourself in five years answer in five years i see myself as a certified public accountant cpa with advanced skills and experience in financial analysis and reporting i aim to take on more responsibilities and possibly move into a managerial position where i can lead a team and contribute to strategic decision making i am committed to continuous learning and professional development to achieve these goals

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them into logical chapters each prefaced by a short introduction to the topic because it is written in an accessible and clear style readers may want to review the entire work or they can just access particular chapters or even specific questions as they need them the volume includes an index to facilitate reference use

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