

# Fundamentals Of Financial Accounting Answer Key

Financial Accounting N4  
Solution to Practical Problems in Financial Accounting (B.Com.)  
Quick Revision for Financial Accounting (For ICWA Intermediate: Paper 5)  
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Problems & Solutions in Advanced Accountancy Volume I, 6th Edition  
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Financial Accounting Rohelna Burger Dr. A. Karim Tulsian P.C. & Tulsian Bharat Clyde P. Stickney Patrick R. Delaney O. Ray Whittington  
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Practical Problems In Financial Accounting [ B. Com. Ist Year]  
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tulsian's quick revision for financial accounting is a self study handbook loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations

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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

4 double entry system rules of debit and credit 5 sub division of journal subsidiary books cash book and other subsidiary books 6 accounting process recording of business transactions journal 7 ledger including rules of posting 8 trial balance 9 capital and revenue 10 final accounts with adjustment 11 rectification of errors 12 accounting of non trading or not for profit organisations institutions 13 depreciation 14 provision reserves and funds 15 hire purchase system 16 instalment payment system 17 dissolution of a partnership firm 1 18 dissolution of a partnership firm 2 19 dissolution of a partnership firm 3 20 sale of partnership firm conversion into company 21 amalgamation of partnership firms 22 single entry system or accounting from incomplete records 23 joint venture accounts 24 consignment accounts 25 branch accounting

any book on solved problems would be welcome by the students as they dread the unsolved problems the most problems and solutions in advanced accountancy vol i and ii is the result of realization of the same fact however this book will serve its purpose the best if before referring to it the students have attempted to solve the questions on their own the book has been designed specially to serve as a complementary set to the textbook advanced accountancy vol i and ii authored by the same team as dr s n maheshwari and dr s k maheshwari it contains detailed solutions to all the practical problems given at the end of each chapter in advanced accountancy as also solutions to the problems set at the recent university and professional examinations special feature of the book is that the problems have been properly graded

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