

Pearson Accounting Answer Key

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accounting paper 1 o level topical yearly

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

quite possibly the easiest to understand product on the market klooster and allen s integrated accounting for windows teaches students all the aspects of computerized accounting and the operating procedures for all windows based programs at the same time the software was specifically designed to be very similar to the commercial software packages used in business which will help students hit the ground running when they get that first real job plus because the software is introduced gradually throughout the book students won t become overwhelmed with the program the result students will be able to concentrate more on the accounting principles being taught

edmonds fundamental financial accounting concepts is a unique entrant in the college market that fits a growing audience of non accounting majors yet provides a solid foundation in accounting principles for future accounting students the edmonds approach which focuses on core concepts within a decision making context better prepares future managers for the corporate world in which they will be users of financial information it is a conceptually based book that stresses meaningful learning over rote memorization more specifically the text focuses on the relationships between business events and financial

statements the primary objective is for students to develop and explain how a particular business event can affect the income statement balance sheet and the cash flow statement did the event cause assets to increase decrease or stay the same similarly what was its effect on liabilities equity revenue expense gains losses net income and dividends furthermore how did the event affect cash flow these are the big picture relationships that both accounting majors and general business students need to understand to function effectively in the business world the text contains numerous innovative features that are designed to facilitate the students comprehension of the events affecting financial statements

includes section reviews

focuses on a business perspective by using examples from the business world to illustrate accounting concepts

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