

# ACCOUNTING BASICS AND INTERVIEW QUESTIONS ANSWERS

## **ACCOUNTING BASICS AND INTERVIEW QUESTIONS ANSWERS**

**1. Definition of accounting:** "the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least of a financial character and interpreting the results there of".

**2. Book keeping:** It is mainly concerned with recording of financial data relating to the business operations in a significant and orderly manner.

**3. Concepts of accounting:**

- A. Separate entity concept
- B. Going concern concept
- C. Money measurement concept
- D. Cost concept
- E. Dual aspect concept
- F. Accounting period concept
- G. Periodic matching of costs and revenue concept
- H. Realization concept.

**4 Conventions of accounting:**

- A. Conservatism
- B. Full disclosure
- C. Consistency
- D. Materiality

**5. Systems of book keeping:**

- A. single entry system
- B. double entry system

**6. Systems of accounting:**

- A. Cash system accounting
- B. Mercantile system of accounting.

**7. Principles of accounting:**

- A. Personal a/c: Debit the receiver  
Credit the giver
- B. Real a/c: Debit what comes in  
Credit what goes out
- C. Nominal a/c: Debit all expenses and losses  
Credit all gains and incomes

**8. Meaning of journal:** Journal means chronological record of transactions.

**9. Meaning of ledger:** Ledger is a set of accounts. It contains all accounts of the business enterprise whether real, nominal, personal.

# Accounting Interview Question And Answer Example

**Mark Steyvers**



## **Accounting Interview Question And Answer Example:**

## Decoding **Accounting Interview Question And Answer Example**: Revealing the Captivating Potential of Verbal Expression

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