

Principles of Accounting Exam #1 Ch 1-4

|| Questions & Answers (100% Correct)

What is the definition of GAAP? - ANSWER - Accounting guidelines are called GAAP. Generally Accepted Accounting Principles. They are authoritative standards that aim to improve faithful representation.

GAAP - ANSWER - Generally Accepted Accounting Principles. Accounting guidelines, currently formulated by the Financial Accounting Standards Board (FASB); the main U.S. accounting rule book.

The owner of a business purchased something for his daughter, who does not work for company. Which accounting concepts or principles would this violate? - ANSWER - Economic Entity

The owner of a business purchased a building and paid a specific amount. They believe that the value of the building is a different amount after talking with their realtor. In their books, they list the price they believe the building is worth, rather than what they actually paid. Which accounting concept or principle does this violate? - ANSWER - The cost principle

What is the accounting equation? - ANSWER - Assets = Liabilities + Equity

What are the categories of economic resources? - ANSWER - Assets- expected to benefit the business in the future
Liabilities- debts that are owed to creditors (payable)
Equity- The owner's claims to the assets of the business (the 2 components are contributed capital/common stock and retained earnings)

Define what a debt is. The debt that a business owes is _____ - ANSWER - liabilities

Define retained earnings - ANSWER - equity earned from profitable operations that is not distributed to shareholders

What order MUST the financial statements be prepared in? - ANSWER - First- Income Statement
Second- Statement of Retained Earnings
Third- Balance Sheet
Fourth- Statement of Cash Flows

Sunlight Company has assets and equity that amount to \$280,000 and \$80,000, respectively. Liabilities total _____. - ANSWER - \$200,000
Explanation: Liabilities = Assets - Equity
Liabilities = 280,000 - 80,000 = 200,000

Principles Of Financial Accounting Answers

Donald E. Kieso, Jerry J. Weygandt



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Answers to Questions and Solutions to Problems in Principles of Financial Accounting; a Conceptual Approach Harry Anson Finney, Herbert E. Miller, 1968 Principles of accounting ; Principles of financial accounting ,
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Interview Questions and Answers for Experienced Accountant - English Navneet Singh, For experienced accountants interview questions often focus on their advanced knowledge technical skills and practical experience in accounting Here s a list of common interview questions for experienced accountants along with suggested answers

1 Can you describe your experience with accounting software and which platforms you have used Answer I have extensive experience with various accounting software platforms I have worked with QuickBooks SAP and Microsoft Dynamics and I am also familiar with Oracle Financial Services I have used these systems for tasks ranging from financial reporting and reconciliation to managing accounts payable and receivable My experience includes setting up and customizing reports handling data migration and providing training to team members on these platforms

2 How do you ensure accuracy and compliance in financial reporting Answer Ensuring accuracy and compliance involves a combination of rigorous procedures and ongoing oversight I start by adhering to established accounting standards and regulations such as GAAP or IFRS I implement internal controls and review processes to catch and correct errors Additionally I regularly perform reconciliations and audits of financial statements and work closely with external auditors to ensure compliance with regulatory requirements

3 Can you provide an example of a complex accounting problem you ve solved Answer Certainly At my previous job we faced a complex issue with intercompany transactions where the reconciliation was not aligning due to discrepancies in reporting between different subsidiaries I led a detailed review to identify the discrepancies and implemented a standardized procedure for reporting and reconciliation This involved cross training team members and adjusting the reporting system to ensure consistency As a result we improved accuracy and reduced reconciliation time significantly

4 How do you stay updated with changes in accounting standards and regulations Answer I stay updated with changes in accounting standards and regulations through a combination of professional development and continuous learning I regularly read industry journals participate in webinars and attend accounting conferences I also belong to professional organizations such as the AICPA and regularly review updates from regulatory bodies like the FASB and IASB Additionally I take continuing education courses to keep my knowledge current

5 Describe your experience with budgeting and forecasting Answer In my previous role I was responsible for preparing annual budgets and financial forecasts I worked closely with department heads to gather input and understand their financial needs I used historical data and market trends to create accurate forecasts I also implemented variance analysis to compare actual performance against the budget and provided insights and recommendations for corrective actions This process helped in maintaining financial control and

achieving strategic business goals 6 How do you handle tight deadlines and multiple priorities in accounting Answer Handling tight deadlines and multiple priorities requires effective time management and organizational skills I prioritize tasks based on urgency and importance and use project management tools to keep track of deadlines I also ensure clear communication with my team to delegate tasks efficiently and address any potential bottlenecks proactively During busy periods I stay focused on critical deliverables and manage stress by breaking tasks into manageable steps 7 What is your approach to internal controls and risk management Answer My approach to internal controls and risk management involves implementing robust control procedures and regularly reviewing their effectiveness I conduct risk assessments to identify potential areas of concern and design controls to mitigate those risks I also ensure that there is proper segregation of duties and maintain thorough documentation of all processes Regular internal audits and continuous monitoring help in identifying any weaknesses and ensuring that controls are functioning as intended 8 Can you explain the significance of financial ratios and how you use them in your work Answer Financial ratios are crucial for analysing a company s performance and financial health I use ratios such as liquidity ratios profitability ratios and solvency ratios to assess various aspects of financial performance For instance I analyse the current ratio and quick ratio to evaluate liquidity and the return on equity and net profit margin to assess profitability This analysis helps in making informed decisions identifying trends and providing recommendations for improving financial performance 9 How do you ensure effective communication with other departments and stakeholders Answer Effective communication with other departments and stakeholders is key to successful accounting operations I ensure clear and regular communication by setting up meetings to discuss financial performance addressing concerns promptly and providing detailed reports and explanations when needed I also collaborate closely with other departments to understand their needs and provide financial insights that support their objectives Maintaining transparency and being approachable helps in building strong working relationships 10 Describe a time when you implemented a new process or system in your accounting role Answer In my previous role I led the implementation of a new expense management system to streamline the approval process and improve accuracy I started by assessing the current process and identifying areas for improvement After selecting the new system I coordinated with the IT department for integration and provided training to the team The new system significantly reduced processing time minimized errors and enhanced visibility into expense reporting The successful implementation resulted in improved efficiency and cost savings for the organization

Intermediate Accounting, , Problem Solving Survival Guide Donald E. Kieso, Jerry J. Weygandt, Terry D.

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