

# Journal Entry Examples

Date	Particulars	Debit	Credit
1-Apr	Cash A/c	\$100,000	
	To Common Stock A/c		\$100,000
(Being the common stock issued worth \$100,000)			
1-Apr	Rent A/c	\$10,000	
	To Cash A/c		\$10,000
(Being the rent for the current month paid amounting \$10,000)			
1-Apr	Prepaid Rent A/c	\$50,000	
	To Cash A/c		\$50,000
(Being the advance rent for the next 5 months paid amounting \$50,000)			
3-Apr	Office Supplies A/c	\$12,500	
	To Accounts Payable A/c		\$12,500
(Being Office supplies purchased on account having cost of \$12,500)			
5-Apr	Cash A/c	\$45,000	
	To Revenue from Services		\$45,000
( Being the cash received against the provision of the services)			

# Accounting Journal Entry Examples Ppt

**National Research Council Canada**



## Accounting Journal Entry Examples Ppt:

**Journal of Petroleum Technology** ,1963      **Canadian Geotechnical Journal** National Research Council  
Canada,2007      **Selected Water Resources Abstracts** ,1989      **George Broomhall's Corn Trade News** ,1895  
Selected Water Resources Abstracts ,1986      **The Account Books of Jonathan Swift** Jonathan Swift,1984 Published  
here for the first time is a reproduction of the extant account books in which Swift kept detailed records of his financial  
affairs movements about London and Dublin meetings with friends and acquaintances winnings and losses at cards and lists  
of his correspondence Containing entries for the daily expenses of the Swift household these books are of considerable  
interest as documents of social and economic history      Library Journal ,1984 Includes beginning Sept 15 1954 and on the  
15th of each month Sept May a special section School library journal ISSN 0000 0035 called Junior libraries 1954 May 1961  
Also issued separately      **Selected Abstracts from the Abstracts Journal, Metallurgy** ,1963      **THE Journal** ,2005  
**Handbook of EDP Auditing** ,1988      **Journal of the Society of Chemical Industry** Society of Chemical Industry  
(Great Britain),1939 Includes list of members 1882 1902 and proceedings of the annual meetings and various supplements  
**The National Union Catalog, Pre-1956 Imprints** ,1968      The National Union Catalog, Pre-1956 Imprints Library of  
Congress,American Library Association. Committee on Resources of American Libraries. National Union Catalog  
Subcommittee,1974      **Food Science and Technology Abstracts** ,1985 Monthly References from world literature of books  
about 1000 journals and patents from 18 selected countries Classified arrangement according to 18 sections such as milk and  
dairy products eggs and egg products and food microbiology Author subject indexes      **Journal Entries Interview**  
**Questions - English** Navneet Singh, Preparing for an interview on journal entries can be crucial if you re going for a role  
related to accounting finance or bookkeeping Here are some common interview questions you might encounter Basic  
Questions What is a journal entry Explain the basic concept of a journal entry in accounting its components debit and credit  
and its purpose What are the key components of a journal entry Discuss the date accounts involved debit and credit amounts  
and a brief description or narration Can you explain the double entry system of accounting Describe how each transaction  
affects at least two accounts maintaining the accounting equation Assets Liabilities Equity Intermediate Questions How do  
you record a journal entry for a cash sale Provide a specific example such as Debit Cash Credit Sales Revenue How would  
you handle a journal entry for a prepaid expense Explain the initial entry prepaid expense as an asset and the adjusting entry  
as the expense is incurred Can you explain how to record depreciation in the journal Discuss the journal entry for  
depreciation Debit Depreciation Expense Credit Accumulated Depreciation Advanced Questions How do you record a journal  
entry for a bad debt write off Discuss both the direct write off method and the allowance method What is an adjusting journal  
entry Can you give an example Explain the purpose of adjusting entries at the end of an accounting period and provide an  
example such as accrued expenses How do you handle a journal entry involving foreign currency transactions Describe the

process of converting foreign currency to the company's functional currency and how to record any exchange differences

Scenario Based Questions You discover an error in a previously recorded journal entry How would you correct it Explain the process of reversing the incorrect entry and recording the correct one A company purchased equipment on credit How would you record this transaction Provide the specific journal entry Debit Equipment Credit Accounts Payable How do you record a journal entry for payroll including deductions for taxes and benefits Discuss the various components such as gross wages payroll taxes and benefits deductions

Conceptual Questions What is the difference between accrual based and cash based journal entries Explain the timing differences in recognizing revenue and expenses under these two methods Why is it important to maintain accurate and timely journal entries Discuss the implications for financial reporting audits and decision making Can you describe how journal entries feed into the larger accounting cycle Connect journal entries to the trial balance adjusting entries financial statements and closing entries

Technical Skills How proficient are you with accounting software for recording journal entries Discuss any experience with tools like QuickBooks SAP Oracle or MS Excel How do you ensure that your journal entries are free from errors Talk about techniques like double checking entries using checklists or reconciling accounts

Industry Specific Questions How do you handle journal entries in a specific industry such as manufacturing SaaS or retail Provide examples of industry specific entries like inventory adjustments for manufacturing or revenue recognition for SaaS

Preparing answers to these questions with relevant examples from your experience can help you stand out in your interview

Accounting (Powerpoint Ready Shows Volume 1, Chapters 1-14) Meigs,1998-12

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