

# 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

**Caryl Krannich, Ronald Louis Krannich**

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

## **Accounting Interview Question And Answer Example** Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the energy of words has been evident than ever. They have the capacity to inspire, provoke, and ignite change. Such may be the essence of the book **Accounting Interview Question And Answer Example**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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