# BASIC ACCOUNTING INTERVIEW QUESTIONS

## HARVARD BUSINESS SCHOOL

What is the accounting equation?

a. Assets + Liabilities = Owner's Equity
b. Assets = Liabilities + Owner's Equity
c. Owner's Equity = Assets - Liabilities
d. Liabilities + Owner's Equity = Assets

Correct answer: b. Assets = Liabilities + Owner's Equity

Explanation: The accounting equation is a fundamental principle of accounting that states that a company's assets must equal the sum of its liabilities and owner's equity. This equation is used to maintain balance and ensure that a company's financial statements are accurate and consistent.

What is accrual accounting?

a. A method of accounting that records transactions when cash is received or paid
b. A method of accounting that records transactions when goods are sold or purchased
c. A method of accounting that records transactions when services are performed or received
d. A method of accounting that records transactions when they occur, regardless of when cash is received or paid

# Accounting Answers And Solutions

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