

ACCOUNTING BASICS AND INTERVIEW QUESTIONS ANSWERS

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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.

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B Lingard



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In a world inundated with screens and the cacophony of immediate connection, the profound energy and psychological resonance of verbal artistry often disappear into obscurity, eclipsed by the regular assault of noise and distractions. Yet, set within the lyrical pages of **Accounting Interview Question And Answer Example**, a charming work of fictional splendor that pulses with fresh thoughts, lies an unique trip waiting to be embarked upon. Written by way of a virtuoso wordsmith, this magical opus manuals viewers on an emotional odyssey, delicately revealing the latent potential and profound affect embedded within the delicate internet of language. Within the heart-wrenching expanse of this evocative analysis, we shall embark upon an introspective exploration of the book is central subjects, dissect its captivating writing type, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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