

ACCT-1001 Financial Accounting I Part I
Chapter 2 Analyzing and Recording Transactions
Module #2 – Chapter #2 Assignment 2C – 2020

True / False

1. The steps covered in the Accounting Cycle in this module were adjustments, prepare adjusted trial balance and prepare financial statements.
2. The account is a detailed record of the increases and decreases in a specific asset, liability or equity item.
3. A ledger is a group of all the accounts used by a business and is unique to each type of operation.
4. A debit is an entry to the left side of an account and a credit is an entry to the right side of an account.
5. If the accounts receivable account had \$2,800 on the debit side and \$1,200 on the credit side the balance of the account would be \$1,600 as a credit balance.
6. In double entry accounting every transaction affects at least two accounts and the sum of all debit entries and the sum of all credit entries must equal each other.
7. Asset, expense and withdrawals accounts are decreased with a credit.
8. Liability, capital and revenue accounts are increased by a debit.
9. The normal balance of an account and the rule of increase are the same while the rule of decrease is the opposite.
10. A chart of accounts lists the accounts used by the business with the account number but to find the account balance you would need to look in the ledger.
11. The General Ledger is called the book of original entry because it shows the date, names of the accounts, and debit and credit part of each transaction along with an explanation.
12. Always skip a line between each transaction recorded in a General Journal.
13. The PR column in the General Journal shows the account where the information came from and the PR column in the General Ledger shows the journal where the information was posted to.
14. A trial balance lists the accounts and their balances at a point in time and the total of the debit column should equal the total of the credit column.
15. A slide is when two digits are switched within a number like 587 instead of 578 and a transposition occurs when adding or deleting a zero in a value like 45 instead of 460.

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Public Sector Accounting, Financial Accountability and Viability in Times of Crisis Giovanna Dabbicco,Marco

Bisogno, Josette Caruana, Johan Christiaens, 2022-09-06 This book examines the implications of the Covid 19 pandemic for public sector accounting and finance It provides a holistic overview of government initiatives to navigate the pandemic focusing on how government policies and related spending have affected the budgetary process the disclosure of information and transparency as well as the importance of accounting technologies and operating systems in times of crisis The book shows how government economic interventions have been crucial in counteracting the financial consequences of the global pandemic and emphasizes the importance of accountability It will appeal to students and scholars of public policy public administration and finance as well as policymakers and public managers responsible for public sector financial and budgetary reporting of public administrations **Wiley CPA Exam Review 2009** Patrick R. Delaney, O. Ray

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offered by professional organizations like the AICPA I also subscribe to industry publications and follow updates from regulatory bodies such as the FASB and SEC Applying this knowledge ensures compliance and enhances the quality of financial reporting

6 What steps do you take to ensure compliance during audits Answer During audits I meticulously prepare by organizing documentation reconciling accounts and ensuring all transactions are accurately recorded and supported by evidence I maintain open communication with auditors addressing their inquiries promptly and providing detailed explanations when needed Following audit procedures and timelines strictly helps to ensure a smooth and successful audit process

7 How do you handle discrepancies or irregularities in financial records Answer When encountering discrepancies or irregularities I first investigate the root cause by reviewing transaction records and reconciling accounts I document findings and communicate them to relevant stakeholders such as management or auditors for further review and resolution Implementing corrective actions and improving internal controls prevent future discrepancies and ensure the integrity of financial records

8 Describe your experience with financial analysis and reporting Answer I have extensive experience in financial analysis and reporting including preparing monthly financial statements variance analysis and forecasting I analyse key financial metrics to identify trends and provide insights to support strategic decision making My proficiency in financial modelling and budgeting has enabled me to contribute to improving financial performance and optimizing resource allocation

9 How do you prioritize tasks and manage deadlines in your work Answer I prioritize tasks based on urgency and importance using tools like task lists and calendars to stay organized I break down complex projects into manageable milestones and set realistic deadlines Regularly communicating with team members and stakeholders ensures alignment on priorities and timely completion of deliverables

10 What software and tools are you proficient in using for accounting purposes Answer I am proficient in using specific accounting software such as QuickBooks SAP or Oracle which I have used extensively for financial transactions reporting and analysis I am also skilled in Microsoft Excel for data analysis financial modelling and creating detailed reports Familiarity with these tools has allowed me to streamline processes and improve efficiency in accounting tasks

These answers provide a foundation for responding to typical accounting interview questions Tailor your responses to highlight specific experiences and achievements relevant to the job you re applying for demonstrating your skills and suitability for the role effectively

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