# Journal Entry

Date	Particulars		L.F.	Amount(Dr.)	Amount(Cr.)
2023 April 1	Purchase A/c Carriage A/c To Cash A/c (Being goods purchased for cash)	Dr.		40,000 2,000	42,000
April 11	Bad debts A/c To Amar A/c (Being a debtor became insolvent)	Dr.		20,000	20,000
April 16	Machinery A/c  To Cash A/c  (Being mach. purchased for ₹5,00,000 and po	Dr. aid ₹25,000 as install. charges)		5,25,000	5,25,000
April 19	Machinery A/c To Cash A/c (Being carriage paid)	Dr.		5,000	5,000
April 24	Building A/c  To Bank A/c  (Being bricks and timber purchased for the co	Dr. onstruction of the building)		10,00,000	10,00,000
April 29	Cash A/c To Bad Debts Recovered A/c (Being bad debts recovered)	Dr.		6,000	6,000

# **Journal Entry Questions**

Wilton C. Eddis

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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 **C.P.A. Examination Questions** Wisconsin. State Board of Accountancy, 1914 Rules of Order for Business Men Egbert Sylvester King, 1926 **Papers** and Proceedings of the Annual Meeting American Accounting Association, 1924 Elementary Accounting ... Hiram Thompson Scovill, 1924 20th Century Bookkeeping and Office Practice James W. Baker, 1909 20th Century Bookkeeping and Office Practice James Williams Baker, 1908 Papers and Proceedings of the ... Annual Meeting Report United States. Auditor for Treasury American Association of University Instructors in Accounting. Meeting, 1924 Department, 1907

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