

Journal Entry

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

Journal Entry Questions

**Russell Alger Stevenson, Robert
Emmett Taylor**



Journal Entry Questions:

Journal Entries Interview Questions - English Navneet Singh, Preparing for an interview on journal entries can be crucial if you're going for a role related to accounting, finance or bookkeeping. Here are some common interview questions you might encounter.

Basic Questions What is a journal entry? Explain the basic concept of a journal entry in accounting, its components, debit and credit, and its purpose. What are the key components of a journal entry? Discuss the date, accounts involved, debit and credit amounts, and a brief description or narration. Can you explain the double entry system of accounting? Describe how each transaction affects at least two accounts, maintaining the accounting equation: Assets = Liabilities + Equity.

Intermediate Questions How do you record a journal entry for a cash sale? Provide a specific example, such as: Debit Cash, Credit Sales Revenue. How would you handle a journal entry for a prepaid expense? Explain the initial entry (prepaid expense as an asset) and the adjusting entry as the expense is incurred. Can you explain how to record depreciation in the journal? Discuss the journal entry for depreciation: Debit Depreciation Expense, Credit Accumulated Depreciation.

Advanced Questions How do you record a journal entry for a bad debt write-off? Discuss both the direct write-off method and the allowance method. What is an adjusting journal entry? Can you give an example? Explain the purpose of adjusting entries at the end of an accounting period and provide an example, such as accrued expenses. How do you handle a journal entry involving foreign currency transactions? Describe the process of converting foreign currency to the company's functional currency and how to record any exchange differences.

Scenario Based Questions You discover an error in a previously recorded journal entry. How would you correct it? Explain the process of reversing the incorrect entry and recording the correct one. A company purchased equipment on credit. How would you record this transaction? Provide the specific journal entry: Debit Equipment, Credit Accounts Payable. How do you record a journal entry for payroll, including deductions for taxes and benefits? Discuss the various components, such as gross wages, payroll taxes, and benefits deductions.

Conceptual 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.

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school culture and the role of administrators within an effective mentoring system Organized around a series of questions the book allows mentors to quickly locate practical advice to match any mentoring situation The range of resources includes recommendations for pairing mentors and teachers questions to jump start conversations ideas for teacher reflection and answers to the most commonly asked mentor questions Mentoring Beginning Teachers Second Edition provides a comprehensive and tested plan for helping mentors guide new teachers in moving beyond the basics of plan teach evaluate to a higher level of joint assessment and inquiry

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