Date	Detail	Account Reference	Debit \$	Credit S
April 14	Bank Account	J001	7,000.00	
	Bank Loan	J290		7,000.00
	Loan drawdown from INT Bank			
April 21	Inventory	J100	250.00	
	Accounts Payable	J150		250.00
	Purchase of stock of vases			
April 30	Loan	J290	325.00	
	Bank Account	J001		325.00
	Loan repayment to INT Bank			

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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 The Accounting Review William Andrew Paton, 1926 Includes section Reviews you stand out in your interview

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