

### Adjusting Entries

Date		Account Title and Explanations	Ref	Amount (Rs)	
				Debit	Credit
<i>2011</i>					
<i>Dec</i>	<i>(a)</i>	Unearned fee		20,000	
		Fee revenue			20,000
	<i>(b)</i>	Wages expense		9,000	
		Wages payable			9,000
	<i>(c)</i>	Insurance expense		2,800	
		Prepaid insurance			2,800
	<i>(d)</i>	Interest receivable		750	
		Interest revenue			750
<i>(e)</i>	Interest expense		3,500		
	Interest payable			3,500	
<i>(f)</i>	Bad debts		1,400		
	Provision for bad debts			1,400	
<i>(g)</i>	Depreciation expense_ Equipment		3,000		
	Equipment			3,000	
<b>Total</b>					

# Accounting Adjusting Journal Entry Examples

**Roy Bernard Kester**



## **Accounting Adjusting Journal Entry Examples:**

Accounting Interview Questions with Answers - English Navneet Singh, Here are some common accounting interview questions along with detailed answers to help you prepare

- 1 Tell me about yourself and your background in accounting**  
Answer I have a degree in accounting from University and I've worked in various accounting roles over the past X years My experience includes managing financial statements performing reconciliations and analysing financial data At Previous Company I was responsible for specific task or achievement where I describe the impact e.g streamlined processes improved accuracy etc I'm detail oriented and proficient in accounting software which has helped me effectively handle complex accounting tasks and contribute to the financial health of my previous employers
- 2 How do you handle tight deadlines and multiple priorities**  
Answer I prioritize tasks based on their deadlines and importance I use project management tools to organize my workload and ensure that I allocate sufficient time to each task When faced with tight deadlines I break down larger tasks into smaller manageable steps and focus on completing them systematically Communication is key I keep stakeholders informed of progress and potential challenges If necessary I seek assistance or delegate tasks to ensure everything is completed on time without compromising quality
- 3 Describe a time when you identified and resolved a discrepancy in financial reports**  
Answer In my previous role at Company I noticed a discrepancy between the bank statement and the company's cash ledger during a reconciliation process I investigated the issue by reviewing transactions and found that a few entries had been recorded incorrectly due to a data entry error I corrected the entries and updated the financial reports To prevent similar issues in the future I implemented additional checks and reconciliations to ensure accuracy This not only resolved the immediate discrepancy but also improved our reporting process
- 4 What accounting software are you familiar with**  
Answer I'm proficient in several accounting software systems including Software Name 1 Software Name 2 and Software Name 3 For example at Previous Company I used Software Name 1 for managing financial transactions and generating reports I'm comfortable with data entry generating financial statements and using the reporting features of these tools I also adapt quickly to new software having successfully transitioned to New Software in my previous role
- 5 How do you ensure accuracy in your financial statements**  
Answer To ensure accuracy in financial statements I follow a multi-step approach First I double check all data entries and reconcile accounts regularly to catch any discrepancies early I adhere to standardized accounting principles and review calculations carefully I also conduct thorough internal reviews and seek feedback from colleagues to identify any potential errors Additionally I stay updated with accounting standards and best practices to ensure compliance and accuracy
- 6 Can you explain the difference between accounts payable and accounts receivable**  
Answer Accounts payable represents the company's obligations to pay off short-term debts to its creditors or suppliers It includes invoices and bills that the company needs to settle Accounts receivable on the other hand represents money that the company is owed by its customers for goods or services provided on credit It includes outstanding invoices

and the amounts due from clients In summary accounts payable is a liability while accounts receivable is an asset on the company s balance sheet 7 How do you stay current with changes in accounting regulations and standards Answer I stay current with changes in accounting regulations and standards by regularly reading industry publications attending webinars and professional development courses and participating in relevant accounting organizations I also follow updates from standard setting bodies such as the Financial Accounting Standards Board FASB and International Financial Reporting Standards IFRS This ensures that I m aware of any changes and can apply them to my work to maintain compliance 8 Describe your experience with financial forecasting and budgeting Answer In my previous role I was involved in the budgeting and forecasting process which included creating annual budgets and financial forecasts based on historical data and projected trends I worked closely with various departments to gather input and ensure that budget assumptions were accurate I also monitored actual performance against the budget and prepared variance reports to identify any discrepancies This experience helped me develop strong analytical skills and an understanding of how to use financial data to make informed business decisions 9 How do you handle confidential information Answer I handle confidential information with the utmost care and adhere to strict confidentiality protocols This includes using secure systems for storing and transmitting sensitive data restricting access to authorized personnel only and following company policies regarding data protection I also ensure that any physical documents containing confidential information are properly secured or shredded when no longer needed Maintaining confidentiality is crucial to protecting the company s financial integrity and trust 10 Why do you want to work for our company Answer I m impressed by Company s reputation for specific aspect e g innovation corporate culture growth opportunities and I believe that my skills and experience align well with the requirements of this role I m particularly excited about specific project initiative or value that Company is involved in because explain how it matches your interests or career goals I m eager to contribute to Company s success and grow professionally within such a dynamic and forward thinking organization

**Key Points to Highlight Experience and background in accounting**  
Approach to handling deadlines and managing priorities  
Experience with identifying and resolving discrepancies  
Familiarity with accounting software and adaptability  
Strategies for ensuring accuracy in financial statements  
Understanding of key accounting concepts like accounts payable and receivable  
Methods for staying updated with accounting regulations  
Experience with forecasting and budgeting  
Approach to handling confidential information  
Alignment with the company s values and goals

Preparing with these answers and tailoring them to your experiences will help you showcase your skills and fit for the role in your accounting interview

Accounting Principles, Volume 1 Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Valerie Warren, Lori Novak, 2021-09-20 Accounting Principles 9th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective To develop a deeper understanding of course concepts students work through high

quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application There are also a variety of hands on activities that help students learn how to solve business problems including running cases with real world application Analytics in Action problems Data Analytics Insight features and Excel templates With Accounting Principles your students will stay on track and be better prepared to connect the classroom to the real world **Accounting Information Systems Australasian Edition** Marshall Romney,Paul Steinbart,Joseph Mula,Ray McNamara,Trevor Tonkin,2012-10-24 At last the Australasian edition of Romney and Steinbart s respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems

Schaum's Outline of Theory and Problems of Bookkeeping and Accounting Joel J. Lerner,1994 Focusing on practical accounting as opposed to theoretical accounting this revised and updated text covers all basic elements in the field Comprehensivereview problems help increase student s understanding Schaum's Outline of Intermediate Accounting I, 2ed Baruch England,2006-09-05 Tough Test Questions Missed Lectures Not Enough Time Fortunately for you there s Schaum s Outlines More than 40 million students have trusted Schaum s to help them succeed in the classroom and on exams Schaum s is the key to faster learning and higher grades in every subject Each Outline presents all the essential course information in an easy to follow topic by topic format You also get hundreds of examples solved problems and practice exercises to test your skills This Schaum s Outline gives you Practice problems with full explanations that reinforce knowledge Coverage of the most up to date developments in your course field In depth review of practices and applications Fully compatible with your classroom text Schaum s highlights all the important facts you need to know Use Schaum s to shorten your study time and get your best test scores Schaum s Outlines Problem Solved **ACCOUNTING FOR PROFESSIONALS** ANATH LEE WALES,2024-06-14 Book Description Are you ready to unravel the mysteries of accounting and gain a comprehensive understanding of its role in the business world Look no further than Accounting for Professionals a comprehensive guide designed to equip you with the knowledge and skills necessary to navigate the intricacies of accounting This book takes you on a journey through the foundations of accounting starting with an exploration of essential Accounting Terms and the universally recognized Generally Accepted Accounting Principles GAAP With a clear understanding of these concepts you ll gain confidence in your ability to interpret and analyze financial data Delve deeper into the world of

accounting as you discover the power of Double Entry Accounting and the crucial concepts of Debits and Credits Through practical examples and clear explanations you ll grasp the fundamental principles that form the backbone of accurate financial record keeping Journal Entries Accounts Payable and Accounts Receivable are vital components of the accounting process and this book provides a detailed examination of each Learn how to accurately record and track financial transactions ensuring a clear and comprehensive financial picture Financial Statements and Transaction Analysis hold the key to understanding a company s financial performance With this book as your guide you ll gain the skills to interpret these statements analyze financial data and make informed decisions that drive business success Job Costing and the Cost of Goods Sold are essential aspects of managing costs and profitability By mastering these concepts you ll gain valuable insights into how businesses allocate costs and determine the true value of their products or services Bookkeeping Inventory and Depreciation are critical elements of maintaining accurate financial records Discover the best practices for recording transactions tracking inventory and understanding the impact of depreciation on a company s assets Furthermore this book sheds light on the distinction between Managerial Accounting and Financial Accounting allowing you to appreciate the unique roles they play in providing insights for decision making and meeting regulatory requirements In the digital age Accounting Software has become an indispensable tool for professionals This book explores various accounting software options their features and how to leverage them to streamline financial processes and improve efficiency Finally gain mastery over the art of Budgeting and learn how to plan control and monitor financial resources effectively With the principles and techniques outlined in this book you ll be equipped to set realistic financial goals and achieve sustainable growth for your business Accounting for Professionals is your comprehensive companion in the world of accounting providing a clear and engaging exploration of essential topics Whether you re a student aspiring professional or business owner this book will empower you with the skills and knowledge to excel in the realm of accounting and financial management

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**Outlines of Accounting** William Samuel Krebs,1927     *Cyclopedia of Commerce, Accountancy, Business Administration...* American School of Correspondence,1912     Cyclopedia of Commerce, Accountancy, Business Administration ... American School (Lansing, Ill.),1910     **Cyclopedia of Commerce, Accountancy, Business Administration ...: Purchasing; manufacturing costs** American School (Lansing, Ill.),1909     **Financial Accounting** Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,Barbara Trenholm,Wayne Irvine,Christopher D. Burnley,2020-04-14 The new eighth edition of

Financial Accounting Tools for Decision Making Canadian Edition by Kimmel Weygandt Kieso Trenholm Irvine and Burnley continues to provide the best tools for both instructors and students to succeed in their introductory financial accounting class It helps students understand the purpose and use of financial accounting whether they plan to become accountants or whether they simply need it for their personal life or career The book s unique balanced procedural and conceptual user oriented approach proven pedagogy and breadth of problem material has made Financial Accounting the most popular introductory text in Canada This hands on text paired with a powerful online teaching and learning environment offers students a practical set of tools for use in making business decisions based on financial information

**Cost Finding for Engineers** Charles Ervin Reitell, Clarence Van Sickle, 1930 *Fundamental Accounting* George Monroe Brett, 1928 *20th Century Bookkeeping and Accounting* James Williams Baker, 1918 *Accounting Arena* Kunal Jajal, 2023-08-04 Accounting Arena Introducing the Accounting Arena book Your ultimate guide to mastering the fundamentals of accounting Discover the comprehensive journey through the world of finance Act now and embrace the world of accounting knowledge at your fingertips Happy learning

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-03-01 Intermediate Accounting 17th Edition is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material

**Financial Accounting** Loren A. Nikolai, John D. Bazley, 1986

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