

Problem : 1

Show that the accounting equation is satisfied after taking into consideration each of the following transactions in the books of Mr. N

1. Started business with capital 1,00,000
2. Bought furniture 25,000
3. Bought goods for cash 20,000
4. Bought goods from Ram on Credit 5,000
5. Sold goods for cash for 15,000
6. Sold goods to Shyam on credit 8,000
7. Paid cash to Ram 4,000
8. Received cash from Shyam 5,000
9. Paid Cash into Bank 25,000
10. Withdrawn from bank 10,000

Problem : 2

Following are the accounting transactions relating to Mr. P's business. Use the accounting equation to show their effect on his assets, liabilities and capital.

1. Commenced business with a Capital of 50,000
2. Bought Machinery for cash 10,000
3. Purchased goods for cash 15,000
4. Purchased goods from A on credit 5,000
5. Sold goods for cash 10,000
6. Paid to A 2,000
7. Sold goods to B on credit 3,000
8. Paid into Bank 6,000
9. Paid to A by cheque 1,000
10. Received from B a cheque for 2,000

Problem : 1

Record the following transactions in the Journal and post them into ledger and prepare a Trail Balance

- Oct 1<sup>st</sup> : Neel started business with a capital of 80,000
- 3<sup>rd</sup> : Bought goods from Kari on credit 20,000
- 4<sup>th</sup> : Sold goods to Tari 25,000
- 5<sup>th</sup> : Cash purchases 25,000
- 7<sup>th</sup> : Cash sales 15,000
- 9<sup>th</sup> : Goods returned to Kari 2,000
- 10<sup>th</sup> : Bought furniture for 15,000
- 11<sup>th</sup> : Cash paid to Kari 12,000
- 12<sup>th</sup> : Goods returned by Tari 3,000
- 14<sup>th</sup> : Goods taken by Neel for personal use 3,000
- 15<sup>th</sup> : Cash received from Tari 12,000
- 16<sup>th</sup> : Took loan from Pari 30,000
- 17<sup>th</sup> : Salary paid 5,000
- 18<sup>th</sup> : Bought stationery for 1,000

# Financial Accounting Problems With Solution In Tally

**Navneet Singh**



## **Financial Accounting Problems With Solution In Tally:**

*Official Guide to Financial Accounting using TallyPrime* Tally Education Private Limited, 2021-08-12 Hands on experience using GST with TallyPrime e way Bill New Simplified Returns SAHAJ SUGAM KEY FEATURES Fundamentals of Accounting Double Entry System of Accounting Debit and Credit Golden Rules of Accounting Recording of Business Journalising Transactions Trial Balance Financial Statements Subsidiary Books Control Accounts Depreciation Introduction to TallyPrime Downloading and Installation Licenses How to Activate Reactivate New License Company Creation and Setting up Company Features Maintaining Chart of Accounts Ledgers Creation Alteration Deletion of Masters Multi Masters Creation and its Display Recording and Maintaining Accounting Transactions Banking Cheque Printing Deposit Slip Payment Advice Bank Reconciliation Generating Financial Statements and MIS Reports Final Account Reports MIS Reports Data Security Activation Creation of Security Levels User Roles Users and Passwords for Company Accessing the company using Security Levels Auto Login TallyVault Company Data Management Backup Restoring of Company Data Migration of Tally earlier version Data to TallyPrime Storage and Classification of Inventory Supply Chain Inventory Management Inventory Masters Tracking of Movements of Goods in Batches Lots Price Levels and Price Lists Accounts Receivable and Payable Management Maintenance Activation of Bill wise Entry Specifying of Credit Limit for Parties Splitting of Credit Sale Into Multiple Bills Payment Performance of Debtors Bills Payable and Receivable Reports Purchase and Sales Order Management Purchase Sales Order Processing Order Outstanding Reorder Level Tracking Additional Costs of Purchase Configuration of Additional Cost of Purchases Cost Profit Centres Management Cost Centre and Cost Categories Cost Centre Reports Budgets and Scenarios Creation of Budget Recording Transactions Display Budgets and Variances Reports for Group Budget Generating Printing Reports Inventory Reports Financial Reports Books Registers Printing of Invoice and Report Goods and Services Tax Introduction to GST e Way Bill GST in TallyPrime Hierarchy of Calculating Tax in Transactions Recording GST compliant transactions e Way Bill Report Input Tax Credit Set against Liability GST Tax Payment Generating GST Returns for Regular Dealer Filing GST Returns TallyEssential Addendum TallyPrime Annexure 2 0 Connected and Complete e Way bill System Save View of Business Reports Book is enriched with numerous screenshots solved illustration and practice scenarios to help candidates experience the simplicity of working on TallyPrime DESCRIPTION Book from the house of Tally is a comprehensive guide on TallyPrime designed to provide learners with an in depth understanding of financial accounting and hands on experience with TallyPrime It explains you accounting using TallyPrime and shows you how simple it is to understand how to download and install TallyPrime in the system and different types of licenses WHAT YOU WILL LEARN Golden Rules of Accounting Trial Balance Financial Statements Subsidiary Books Control Accounts Depreciation Downloading and Installation of TallyPrime Company Creation and Setting up Company Chart of Accounts Ledgers Recording Accounting Vouchers Bank Reconciliation Generating Financial Statements and MIS Reports All features of GST and e

invoicing WHO THIS BOOK IS FOR This book is highly recommended for candidates who aspire to build a successful career in Finance and Accounting or as entrepreneurs A useful guide for all learners who aspire to master financial accounting using TallyPrime this book serves both the students as well as the financial community to get the best out of TallyPrime

TABLE OF CONTENTS 1 Fundamentals of Accounting 2 Introduction to TallyPrime 3 Maintaining Chart of Accounts 4 Recording and Maintaining Accounting Transactions 5 Banking 6 Generating Financial Statements and MIS Reports 7 Data Security 8 Company Data Management PART B 1 Storage and Classification of Inventory 2 Accounts Receivable and Payable Management 3 Purchase and Sales Order Management 4 Cost Profit Centres Management 5 Booking Additional Cost Incurred on Purchase 6 Budgets and Controls Management 7 Generating and Printing Reports 8 Goods and Services Tax 9 Tally Essential Addendum TallyPrime Annexure 2 0

**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

*Taxmann's Financial Accounting - Essential book for self-study to get conceptual understanding of accounting, the accounting process and preparation of final accounts using computers | B.Com. M.N. Arora, K.V. Achalpathi, S. Brinda, 2022-07-26* This is a focused book on Financial Accounting for B Com students to possess knowledge of the concepts and practices It also provides exam oriented problems and solutions The Present Publication is the Reprint 2022 Edition authored by CMA M N Arora Dr K V Achalpathi and Dr S Brinda The noteworthy features of this book are as follows Student friendly Systematic Intelligible The subject matter is presented in a student friendly systematic intelligible manner with a focus on the concept and practices of Financial Accounting Discussions with Numerical Examples Every discussion involving a conceptual difficulty is immediately followed by a numerical example Charts Diagrams have been included in this book to bring to light the finer points of the subject and to make it understandable Computerized Accounting includes solved problems for the benefit of the student Theoretical Numerical Questions from various examinations have been included in this book Objective Type Questions have been given to serve as self test by students The contents of the book are as follows Financial Accounting o Introduction to Accounting o Accounting Principles Concepts and Conventions o Journal Ledger and Trial Balance o Subsidiary Books o Bank Reconciliation Statement o Rectification of Errors o Final Accounts Financial Statements o Consignment Accounts o Joint Venture Accounts o Depreciation Provisions and Reserves Computerised Accounting o Computer Accounting Lab Practice on Tally

*Intermediate-Level Accountant Interview Questions and Answers - English* Navneet Singh, Here are some common intermediate level accountant interview questions along with suggested answers

Technical Questions What accounting software are you proficient in Answer I am proficient in several accounting software programs including QuickBooks SAP and Microsoft Dynamics I have used QuickBooks for day to day accounting tasks and SAP for more complex financial reporting and analysis Can you explain the difference between accounts payable and accounts receivable Answer Accounts payable refers to the money a company owes to its suppliers or vendors for goods or services purchased on credit Accounts receivable on the other hand represents the money that is owed to the company by its customers for goods or services sold on credit How do you ensure accuracy in your work Answer I ensure accuracy by maintaining meticulous records double checking my entries and performing regular reconciliations I also utilize accounting software to minimize errors and employ internal controls to ensure compliance with accounting standards Can you describe a time when you had to prepare a complex financial report Answer In my previous role I was responsible for preparing the annual budget report This involved consolidating data from various departments analysing trends and ensuring all figures were accurate I used advanced Excel

functions to streamline the process and presented the final report to senior management which was well received

**What are deferred revenues and how are they accounted for?** Answer Deferred revenues refer to advance payments a company receives for products or services that are to be delivered in the future. These payments are recorded as liabilities on the balance sheet until the products or services are delivered at which point the revenue is recognized.

**Behavioural Questions**

**Tell me about a time when you identified an error in a financial statement. How did you handle it?** Answer In a previous position I discovered a discrepancy in the monthly financial statement that stemmed from a data entry error. I immediately investigated the source of the error, corrected it, and then implemented additional checks to prevent similar mistakes in the future. I also communicated the error and the corrective actions taken to my supervisor.

**How do you prioritize your tasks when you have multiple deadlines to meet?** Answer I prioritize my tasks based on their deadlines and importance. I use task management software to organize my workload and break down larger projects into smaller, manageable tasks. I also communicate with my team to ensure we are aligned on priorities and deadlines, allowing me to manage my time effectively.

**Describe a time when you had to explain a complex accounting concept to someone without an accounting background.** Answer I had to explain the concept of accrual accounting to a colleague in the marketing department. I used simple analogies and real-life examples to illustrate how revenues and expenses are recognized in the period they occur, regardless of when cash transactions happen. This helped my colleague understand the impact of certain marketing expenses on the financial statements.

**Situational Questions**

**How would you handle a situation where you disagree with a colleague about a financial reporting method?** Answer I would first seek to understand my colleague's perspective and the rationale behind their approach. Then I would present my own perspective, backed by accounting principles and guidelines. If we still couldn't reach an agreement, I would suggest consulting with a senior accountant or referring to the relevant accounting standards to resolve the disagreement.

**What steps would you take if you suspected fraudulent activity in the accounting records?** Answer If I suspected fraudulent activity, I would first document my findings and gather any evidence that supports my suspicion. I would then report the issue to my supervisor or the appropriate department, such as internal audit or compliance, following the company's protocols. It's important to handle such situations discreetly and professionally to ensure a thorough investigation.

**Scenario Based Questions**

**Imagine you have just started working here and discovered the previous accountant made a mistake in the financial statements. How would you address this?** Answer I would review the financial statements to understand the nature and extent of the mistake. After confirming the error, I would correct the financial statements and document the adjustments made. I would also notify my supervisor and provide a detailed explanation of the error and the corrective actions taken. Additionally, I would review the processes that led to the mistake to prevent it from happening again.

**You need to prepare for an audit but you find that some documentation is missing. How do you proceed?** Answer I would start by identifying which documents are missing and then try to locate them by checking with relevant departments or individuals. If the documents

cannot be found I would document the absence and communicate the issue to my supervisor I would also work on recreating the missing documentation using available data and ensure that all other documentation is thoroughly organized and accurate for the audit Preparing for these questions can help you showcase your technical knowledge problem solving abilities and communication skills which are crucial for an intermediate level accountant role

**OFFICIAL GUIDE TO FINANCIAL ACCOUNTING USING TALLY.ERP 9** Tally Education pvt. Ltd,2018-06-02 It provides step by step instructions for Installation Creating a Company Features Configuration Ledgers Groups Inventory Voucher Entry Stock Journal Credit Debit Notes Purchase and Sales Registers Accounting Reports P L Statements Trial Balance Cheque Printing Statement of A c Deposit Slips Bank Reconciliation Salary Processing Generating Financial Reports Cost Centre Order Processing Data Backup Restore Payroll TDS E Filing Emailing Concepts Implementation of GST GST Reports Input Tax Credit GSTR 1 2 3B Return Depreciation E Way Bill File quarterly e TDS TCS EEZ sales from other territories to UT COMPOSITION SCHEME Practical Exercises and all NEW FEATURES OF 6 1 6 2 6 3 6 4 and Much More

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**Status Report - Financial Accounting Standards Board** Financial Accounting Standards Board,1993

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Dataquest ,2007

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