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expenses only when cash is received or paid Behavioral Questions Describe a time when you had to work under a tight deadline How did you handle it Answer In my previous role I was responsible for preparing financial statements for a year end audit We were short on time so I prioritized tasks worked extra hours and collaborated closely with my team to ensure we met the deadline without compromising on accuracy How do you stay current with accounting laws and regulations Answer I stay current by subscribing to industry newsletters attending professional development courses and workshops participating in webinars and being an active member of accounting associations such as the AICPA Can you give an example of how you improved a process in your previous job Answer In my previous job I noticed that the month end closing process was taking too long due to manual data entry I proposed and implemented an accounting software that automated data entry and reconciliations reducing the closing time by 50% Scenario Based Questions How would you handle a discrepancy in a financial report Answer First I would carefully review the report to understand the nature and extent of the discrepancy Then I would trace back through the transactions and documents to identify the source of the error Once identified I would correct the mistake and implement measures to prevent similar issues in the future What would you do if you discovered an error made by a colleague Answer I would discreetly bring the error to my colleague s attention providing evidence of the mistake I would work with them to correct it and discuss ways to avoid similar errors in the future Maintaining a supportive and collaborative environment is crucial Knowledge Based Questions What are deferred revenues and deferred expenses Answer Deferred revenues are payments received by a company for goods or services not yet delivered or performed They are recorded as liabilities until the company fulfills its obligation Deferred expenses are costs that have been incurred but not yet recognized as expenses as they pertain to future periods Can you explain the concept of depreciation and the different methods used to calculate it Answer Depreciation is the allocation of the cost of a tangible asset over its useful life Common methods include Straight Line Depreciation Spreads the cost evenly over the asset s useful life Declining Balance Depreciation An accelerated method that depreciates the asset more in the early years Units of Production Depreciation Based on the asset s usage or production output Tips for Answering Interview Questions Be specific Use concrete examples from your past experience Be honest If you don t know the answer it s better to admit it and explain how you would find the solution Be concise Keep your answers focused and to the point Show your thought process Explain how you arrive at your conclusions

Intermediate Accounting Sidney Davidson, *PGT Accounting Question Bank Chapterwise - for PGT Teachers* Mocktime Publication, PGT Accounting Question Bank Chapterwise for PGT Teachers *Solutions Manual for Managerial Accounting* Rudolph Walter Schattke, Howard G. Jensen, Virginia L. Bean, 1974

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