

Accounting Aptitude Test Questions Answers

Accounting Aptitude Test Questions Answers Accounting Aptitude Test Questions Answers Mastering the Fundamentals The accounting field demands strong analytical skills attention to detail and a firm grasp of fundamental concepts Aptitude tests are often used by employers to gauge a candidates suitability for accounting roles These tests can cover various topics from basic math and financial literacy to accounting principles and problemsolving skills This article will delve into a comprehensive set of accounting aptitude test questions and answers designed to help you understand the common areas assessed and equip you with the knowledge to succeed

Section 1 Basic Math and Financial Literacy

1 What is the sum of 125 of 400 and 15 of 600 Answer 125 of 400 125100 400 50 15 of 600 15100 600 90 Sum 50 90 140

2 Calculate the simple interest on 5000 at an annual interest rate of 6 for 3 years Answer Simple Interest Principal Rate Time100 Simple Interest 5000 6 3100 900 3

If a companys revenue is 1000000 and its cost of goods sold is 600000 what is the companys gross profit Answer Gross Profit Revenue Cost of Goods Sold Gross Profit 1000000 600000 400000

4 A company has 100 shares of stock outstanding If the company declares a dividend of 2 per share what is the total dividend payout Answer Total Dividend Payout Number of Shares Dividend per Share Total Dividend Payout 100 2 200

5 If a companys assets are 1500000 and its liabilities are 500000 what is the companys equity 2 Answer Equity Assets Liabilities Equity 1500000 500000 1000000

Section 2 Accounting Principles and Concepts

1 What is the matching principle in accounting Answer The matching principle states that expenses should be recognized in the same period as the revenues they help generate This means that when revenue is earned the corresponding expenses incurred to generate that revenue should be recorded simultaneously

2 Explain the difference between accrual accounting and cash basis accounting Answer Accrual accounting recognizes revenues and expenses when they are earned or incurred regardless of when cash is received or paid Cash basis accounting on the other hand recognizes revenues and expenses only when cash is received or paid out

3 What is the accounting equation Answer The

accounting equation is the fundamental equation that forms the basis of double entry bookkeeping It states Assets Liabilities Equity 4 What is the difference between a debit and a credit Answer Debits increase the balance of asset expense and dividend accounts while they decrease the balance of liability equity and revenue accounts Credits work in the opposite way increasing the balance of liability equity and revenue accounts and decreasing the balance of asset expense and dividend accounts 5 What are the three main financial statements Answer The three main financial statements are Balance Sheet Shows a companys assets liabilities and equity at a specific point in time Income Statement Reports a companys revenues and expenses over a period of time resulting in net income or loss Statement of Cash Flows Shows the movement of cash into and out of a company during a specific period

Section 3 ProblemSolving and Analytical Skills 1 A company purchases inventory for 10000 on credit What is the journal entry to record this transaction 3 Answer Debit Inventory 10000 Credit Accounts Payable 10000 2 A company sells goods for 20000 on credit The cost of goods sold is 12000 What is the journal entry to record this sale Answer Debit Accounts Receivable 20000 Credit Sales Revenue 20000 Debit Cost of Goods Sold 12000 Credit Inventory 12000 3 A company pays 5000 in rent for the month of January What is the journal entry to record this transaction Answer Debit Rent Expense 5000 Credit Cash 5000 4 A company receives a 2000 deposit from a customer for a service to be provided in the future What is the journal entry to record this transaction Answer Debit Cash 2000 Credit Unearned Revenue 2000 5 A company depreciates a piece of equipment with a cost of 100000 and a useful life of 10 years What is the annual depreciation expense using the straightline method Answer Annual Depreciation Expense Cost Salvage Value Useful Life Annual Depreciation Expense 100000 0 10 years 10000 Conclusion This article has provided a comprehensive overview of accounting aptitude test questions and answers By understanding the basic mathematical concepts accounting principles and problemsolving techniques covered you can increase your chances of success in accounting aptitude tests Remember practice is key to mastering these concepts and building your confidence Take time to review these examples explore additional resources and familiarize yourself with the various question formats you may encounter With consistent effort you can confidently tackle any accounting aptitude test and showcase your abilities to potential 4 employers

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information that will be key to passing the mechanical aptitude exam concepts and principles aren't simply named or described in passing but are explained in detail the guide is laid out in a logical and organized fashion so that one section naturally flows from the one preceding it because it's written with an eye for both technical accuracy and accessibility you will not have to worry about getting lost in dense academic language

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