

Prepaid Expense Examples

| Particulars | Debit | Credit |
|-------------------------|----------|-----------|
| Rent A/c.....Dr | 3,00,000 | |
| Prepaid Rent A/c.....Dr | 9,00,000 | |
| To Bank A/c..... | | 12,00,000 |

| Particulars | Debit | Credit |
|--------------------------|----------|----------|
| Profit & Loss A/c.....Dr | 3,00,000 | |
| To Rent A/c..... | | 3,00,000 |

| Particulars | Debit | Credit |
|--------------------------|----------|----------|
| Rent A/c.....Dr | 9,00,000 | |
| To Prepaid Rent A/c..... | | 9,00,000 |

Prepaid Journal Entries Examples

Kunal Jajal

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the name bar.

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rent salary commission received etc What is double entry bookkeeping Answer Double entry bookkeeping is a system of accounting in which every transaction affects at least two accounts one with a debit and one with a credit ensuring the accounting equation Assets Liabilities Equity remains balanced What is the accounting equation Answer The accounting equation is Assets Liabilities Equity This equation must always balance ensuring that the company's financial statements are accurate What are debits and credits Answer Debits and credits are the two sides of every financial transaction in double entry bookkeeping Debit Dr Increases in assets or expenses and decreases in liabilities equity or revenue Credit Cr Increases in liabilities equity or revenue and decreases in assets or expenses What is a trial balance Answer A trial balance is a statement that lists all the ledger accounts and their balances at a particular date ensuring that total debits equal total credits It is used to verify the accuracy of the bookkeeping What are the financial statements Answer The main financial statements are Balance Sheet Shows the company's assets liabilities and equity at a specific point in time Income Statement Shows the company's revenues and expenses over a period resulting in net profit or loss Cash Flow Statement Shows the inflows and outflows of cash over a period categorized into operating investing and financing activities Statement of Changes in Equity Shows changes in the company's equity over a period What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is actually received or paid This provides a more accurate picture of a company's financial position What is the difference between accounts payable and accounts receivable Answer Accounts Payable AP Amounts a company owes to its suppliers for goods or services received on credit Accounts Receivable AR Amounts a company is owed by its customers for goods or services provided on credit What is depreciation Answer Depreciation is the systematic allocation of the cost of a tangible fixed asset over its useful life It accounts for wear and tear obsolescence or loss of value over time What are adjusting entries Answer Adjusting entries are journal entries made at the end of an accounting period to update the accounts for accrued and deferred items These entries ensure that revenues and expenses are recorded in the correct accounting period These questions and answers cover fundamental accounting concepts and are commonly asked in interviews for accounting positions

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