

Junior Accountant Interview Questions And Answers Guide.



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Junior Accountant Job Interview Preparation Guide.

Question # 1

Explain me are you efficient with your time?

Answer:-

Yes I am efficient. I have done an add-on course while I was studying the college apart from the college hours. I have the experience of managing the time both officially and personally.

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Question # 2

Explain me about a suggestion or successful contribution you have made in your past job or in college?

Answer:-

I would narrate one of the happenings in my past job! At the time of joining the team had backlog due to technical issue in SAP work environment. While it took a long time to stabilize the volumes I contributed my team what all I can be capable off. It helped me a lot to learn through the process at the time of training.

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Question # 3

Explain me do you work well under pressure?

Answer:-

I see pressure in a different view. Pressure is something which cracks you and helps you to identify yourself. Pressure should be seen as a challenge faced and the challenges faced will assist you the next time. I think it's always better to face everything and rise instead of forgetting everything and run.

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Question # 4

Tell me a time when you helped reduce costs?

Answer:-

I researched for another suppliers from different country who could sell us raw materials less than we bought.

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Question # 5

Please explain what experience do you have working in a computerized environment?

Answer:-

Describe tasks done with applications like Microsoft Office, as well as services like client support and representation through the internet, online research and communication with colleagues, development and documentation of accounting and record-keeping systems, etc.

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Question # 6

Explain nominal account with examples?

Answer:-

Nominal Account is an account of incomes or expenses.

- * Types of Nominal account
- * Salary Account,
- * Commission Paid/Received Account,
- * Telephone Expenses Account,
- * Wages Account,
- * Printing & Stationery Account,
- * Interest Paid/Received Account.

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Question # 7

Tell me what is bank reconciliation statement? What are the steps to prepare it?

Answer:-

Bank reconciliation statement is a statement prepared at periodical intervals, with a view to indicated the items which cause disagreement between the balances as per the bank columns of the cash book and the bank pass book on any given date.

Follow the below steps to prepare a bank reconciliation statement

Take the balance either as per cash book or as per pass book as a starting point.

- * Compare the items appearing in the bank column of the cash book with the item appearing in the bank pass book.
- * Tick off the items in the pass book with the entries in the cash book. A list of unticked items either in cash book or pass book will be found.
- * Add or deduct items from the balance which has been taken as a starting point.
- * The resultant figure will be the balance as shown by the pass book or vice versa.

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Question # 8

Explain me what is the difference between Cash discount and Trade discount?

Answer:-

* Cash discount is an allowance made by retailers to the customers for prompt payment. On the other hand, trade discount is an allowance made by the wholesaler dealer to retailers off the catalogue or invoice price. This allowance is made between purchasers and sellers engaged in the same class of trade.

* Cash discount is always allowed or received when payment is made. Trade discount enables the retailers to sell the products to customers at catalogue or price list issued by the wholesaler.

* Cash discount is an allowance in addition to the trade discount made by the seller to the buyer.

* Cash discount is recorded in account books while trade discount is not shown separately.

* The main purpose of allowing trade discount is to enable the retailers to sell the goods at list price while the purpose of providing cash discount is prompt payment by the debtor to the creditor.

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Question # 9

Tell me what is convention of materiality?

Answer:-

This convention proposes that while accounting for the various transactions, only those transactions will be considered which have material impact on profitability or financial status of the organization and other insignificant transactions will be ignore. In keeping with the principle of materiality, unimportant items are either let out or merged with other items. Sometimes, such items are shown as footnotes or in parentheses according to their relative importance.

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Question # 10

Explain the errors which affect Trial Balance and errors which do not affect Trial Balance?

Answer:-

Errors which affect the agreement of trial balance:

- * Wrong totaling of subsidiary books.
- * Posting on the wrong side of an account
- * Omission of posting an amount in the ledger
- * Posting of wrong amount
- * Error in balancing

Errors which do not affect the agreement of trial balance:

- * Error of Principle
- * Errors of Omission
- * Errors of Commission
- * Recording of wrong amount in the books of prime entry or subsidiary books.
- * Compensating Errors.

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Question # 11

What is trial Balance. What are the main characteristics and uses of a trial balance?

Answer:-

Trial balance is a list of all balances standing on the ledger accounts of a firm at any given time.

Following are the main characteristics of a trial balance.

- * It is a statement prepared in a tabular form.
- * It has two columns: one for debit balances and another for credit balances.
- * Closing balances as shown by ledger accounts are shown in the statement.
- * It is not an account but only a statement of balances.
- * It is prepared on the basis of balanced accounts.
- * It is a method of verifying the arithmetical accuracy of entries made in the ledger.
- * It helps in preparation of Trading account, Profit & Loss account and Balance Sheet at the end of the period which exhibit the financial position of the firm.

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Question # 12

Tell me what items are included in Profit and Loss account?

Answer:-

- * Salaries
- * Rent



- * Rates and Taxes
- * Interest
- * Commission
- * Trade Expenses
- * Printing and Stationery
- * Advertisement
- * Carriage out, freight out, carriage out
- * Repairs
- * Travelling expenses
- * Samples
- * Depreciation
- * Apprentice premium
- * Life insurance premium
- * Insurance premium
- * Income tax
- * Interest on capital and drawings
- * Loss or gain on asset sold
- * Discount received and allowed
- * Trade discount

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Question # 13

Tell me what are the accounting concepts?

Answer:-

Accounting concepts are the basic assumptions on which the process of accounting is based.

- * Following are the accounting concepts
- * Business Entity Concept
- * Dual Aspect Concept
- * Going Concern Concept
- * Accounting Period Concept
- * Cost Concept
- * Money Measurement Concept
- * Matching Concept

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Question # 14

Explain me about a time you handled a complex financial project with a tight deadline that required precise data collection and analysis.

Give me an example of how you keep track of things requiring your attention.

What work objectives did you set for this year and what steps have you taken to ensure you will achieve them?

Answer:-

In your answer show how you are able to develop specific objectives and plan and prioritize systematically to accomplish these objectives within set time frames. This includes scheduling, identifying and allocating resources and the use of appropriate organizational tools.

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Question # 15

Tell me what have you done at your present/last company to increase revenues, reduce costs, or save time?

Answer:-

Sometimes I worked all days and all nights, if it wasn't very necessary, sometimes at the weekend too.

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Question # 16

Please explain why are you the best candidate for us?

Answer:-

I think I am the best candidate as I have a lot of experience in the accounting field, I am a fast learner as well so you won't have any trouble wasting time, it's my dream title and I am studying towards it, I will do my very best not to disappoint you, and I will always strive to do and be the best, I feel that it's important to love your job.

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Question # 17

Tell me how have you monitored the regulations that affect your accounting position?

Answer:-

I personally think that regulation should be mandatory because everyone should get as much as he/she deserves. The regulation helps to maintain a honest policy in and around. Being up to date helps us to maintain the same rapo.

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Question # 18

Explain me how you reacted when someone else's errors were impacting negatively on your job?

Answer:-

It happens when you work as a team. I consider that if you can have their positive impacts towards you as a team you should take the negative ones and make them do the next time right. My idea was not to lose emotional balance which may hurt them.



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Question # 19

Please explain about your qualifications. Are you familiar with economic and business principles necessary for effective accounting?

Answer:-

You can tell about your experience in analyzing current and future business operations, costs, trends, and revenues. You may speak about giving advice in these and other areas, such as budget forecasts, and developing solutions to financial problems in general.

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Question # 20

Tell me how have you monitored the regulations that affect your accounting position?

How have you monitored the performance of your team?

Describe the systems you have in place for keeping track of assignments given to staff members.?

Answer:-

In your answer discuss how you have set up effective procedures for information collection and review. Describe how you monitor projects and check the progress of delegated tasks.

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Question # 21

Please explain about your people skills: can you maintain a healthy relationship with colleagues and clients alike?

Answer:-

You can describe anything that has to do with client service or cooperation at work: team projects, team problem solving, client representation and support, auditing services, etc.

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Question # 22

Explain what is the difference between mercantile system and cash system of accounting?

Answer:-

In mercantile system, expenses are considered as expenses during the period to which they pertain. Similarly, incomes are considered to be incomes during the period to which they pertain. This system of accounting is considered to be more ideal. On the hand, in cash system, expenses are considered to be expenses only when they are paid for and the incomes are considered to be income when they are actually received. This system of accounting is mainly used by the organizations established not for earning the profits.

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Question # 23

Tell me what has been the most significant decision you made at work this year?

Tell me how you reacted when someone else's errors were impacting negatively on your job.

Describe a situation in which you received instructions with which you disagreed.?

Answer:-

In your answer discuss how you are able to determine an appropriate and effective course of action based on factual information, accurate assessment of organizational resources and consideration of the alternatives. Describe how you communicate your decision to others.

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Question # 24

Explain what are the common errors in accounting? What steps will you follow to locate errors?

Answer:-

Following are the common errors in accounting:

- * Errors of Omission
- * Errors of Commission
- * Errors of Principle
- * Compensating Error

To locate the errors in the trial balance follow the below steps:

- * Check the total of all the subsidiary books, cash book and trial balance.
- * Ensure that all the opening balances have been correctly brought forward in the current year's books of account.
- * Ensure that all the ledger accounts have been properly balanced and the balances of all the ledger accounts have been reflected in the Trial Balance.
- * The difference in trial balance should be halved to locate such errors.
- * If the difference in the trial balance is divisible by 9 without any remainder, it may indicate the transposition or transplacement of the amounts.
- * The trial balance of the current year can be compared with the trial balance of the previous year to locate certain highlighting error.

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Question # 25

Explain what is the adjustment entries made while preparing the final accounts from the Trial Balance?

Answer:-

- * Closing Stock
- * Depreciation
- * Outstanding Expenses



- * Prepaid Expenses
- * Accrued Income
- * Income received in advance
- * Bad Debits
- * Provision for Doubtful Debts
- * Provision for Discount on Debtors
- * Interest on Capital
- * Drawings
- * Deferred Revenue Expenditure Written off
- * Abnormal Loss due to fire etc.
- * Goods distributed as free samples
- * Goods sent on approval basis
- * Commission payable to the manager

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Question # 26

Explain an example of when you had to explain a complex process to staff members.
Tell me about a time you had to communicate an organizational change to your team.
Describe a time that you had to present financial data to non-financial staff.?

Answer:-

In your answer demonstrate your ability to clearly and effectively give information to individuals or a group, how you are able to adjust your communication style to suit your audience and simplify complex information to enable understanding.

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Question # 27

Tell me what knowledge do you have in relevant government laws and state regulations?

Answer:-

You can mention experience with taxes (taxes owed and tax return) and relevant government regulations, your work with the tax authorities and Internal Revenue Service, and any experience with government record keeping.

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Question # 28

Explain how do you control errors in your work?
Give me an example of when you were not happy with the details of an established procedure and what you did about it.
Describe the criteria you use for evaluating the reliability of the financial information you receive.?

Answer:-

In your answer demonstrate your willingness to pay attention to all aspects of the job, no matter how small, to check outputs for accuracy and reliability. Show how you set high performance standards for yourself and others.

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Question # 29

Behavioral Junior Accountant Job Interview Questions:

Answer:-

- * Tell me about a difficult project you worked on during your studies/internship/etc.
- * Describe the accounting project you are most proud of
- * What was the most important thing you learned during your internship? What was your most significant contribution?
- * Have you ever made a mistake due to misunderstanding instructions? What have you learned?
- * Have you ever been asked to do something that you didn't agree with? What did you do?

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Question # 30

Operational and Situational Junior Accountant Interview Questions:

Answer:-

- * What's important to consider when updating a journal entry?
- * What steps are needed for bank reconciliation?
- * How familiar are you with SFAS (Statement of Financial Accounting Standards)?
- * Have you used any ERP systems (e.g. Tally) before?
- * How do you prepare yourself for a senior accountant position?
- * What actions do you take to protect confidential information?
- * How do you prioritize your tasks?
- * What do you do to avoid mistakes in your job?
- * If you realized you made a mistake on a report, what would you do?
- * If a manager pressured you to provide them with information they don't have permission for, how would you handle it?

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Question # 31

Explain a recent tough financial analysis problem you faced on the job.
Take me through your latest budget preparation.
How have you managed potential payment problems with your customers?



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Answer:-

In your answer show how you are able to identify key issues and detect problems from relevant information, include your ability to break down and organize information to recognize cause and effect relationships.

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Question # 32

Tell me what are the reasons for the difference in the balances as shown by the cash book and the pass book?

Answer:-

- * Cheques deposited into the bank but not yet collected and credited.
- * Cheques issued but not yet presented for payment.
- * Bank Charges.
- * Amount collected or credited by bank on standing instructions.
- * Amount paid or debited by the bank on standing instructions.
- * Interest credited by bank.
- * Interest debited by bank on overdraft.
- * Direct payment by customers into the bank account.
- * Dishonour of cheques or bills.
- * Errors in recording of transactions by either the firm or the bank.

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Question # 33

Please explain how efficiently do you manage stress? Can you maintain attention to detail and efficiency working past normal hours with unusual work loads?

Answer:-

Be specific here. Mention projects which were difficult or had to be completed in little time, or urgent problems you solved effectively. If you don't have an example from your professional life, you can mention situations from your personal or public life which demonstrate efficiency under pressure.

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Question # 34

Do you know what is the relation between journal and ledger?

Answer:-

- * The journal is the book of first entry whereas the ledger is the book of second entry.
- * The journal as a book of source entry ordinarily has greater weight as legal evidence than the ledger.
- * The journal is the book for chronological record whereas the ledger is the book for analytical record.
- * The unit of classification of data within the journal is the transaction; in the ledger the unit of classification of data within the ledger is the account.
- * The process of recording in the journal is called journalizing, the process of recording in the ledger is called posting.

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Question # 35

Explain me why do you want to work for our company?

Answer:-

The company is focuses his clients, take care about its employers, it is possible career development, last, but not least financial compensation.

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Question # 36

Explain me about your computer skills?

Answer:-

Ms Excel and word & power point And Accounting Package.

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Question # 37

Tell me what has been the most significant decision you made at work this year?

Answer:-

To discontinue with Honours in Accounting and focus on building my goal and vision.

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Question # 38

Explain me would you be available to work extra hours if needed?

Answer:-

I am very flexible with time, I have no dependents so working extra hours isnt an issue for me.

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Question # 39

Tell me how do you minimize the risk of errors in your work?

Answer:-



By checking while doing them to make it in effective way and with complete knowledge.

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Question # 40

Explain what position in a team environment, do you normally take?

Answer:-

I like being a Team Leader although everybodys opinion and link counts as we all part of a chain,

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Question # 41

Tell me what are the most challenging aspects of your work?

Answer:-

I can finish work on time but some time I need more time to work on extra.

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Question # 42

Do you know what is owner's equity? How will you calculate it?

Answer:-

Owner's equity, also known as capital of the business is the claim of the owner of the business against the assets of the business. Owner's equity is calculated by subtracting equity of creditors from the total equity.

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Question # 43

Tell me what is Deferred Revenue Expenditure? Give some examples?

Answer:-

Deferred Revenue Expenditure is a type of expenditure which does not result into the acquisition of any fixed asset and the benefits from such expenditure is not received during the period which they are paid for.

For example - Initial Advertisement Expenditure, Research and development Expenditure, Preliminary Expenses.

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Question # 44

Tell me do you have previous experience as an accountant?

Answer:-

Not really no. I have been exposed to some of the activities yes, however not the actual Accountant Job.

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Question # 45

Explain real account with examples?

Answer:-

Real Account is an account of assets and Liabilities.

* Types of Real account

* Furniture Account

* Land Account

* Machinery Account

* Building Account

* Goodwill Account

* Patents & Trade Marks Account.

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Question # 46

Tell me what are your career goals as a Junior Accountant?

Answer:-

Right from my schooling I wish to be an chartered accountant and gaining knowledge in it is itself a big positive one as of me, However I wish to establish myself as an renowned accountant in the society.

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Question # 47

Explain a situation in which you received instructions with which you disagreed?

Answer:-

I have not experienced such in my career life, but communication between co-workers is the key to work successfully.

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Question # 48



Tell us where do you see yourself in next 5 years?

Answer:-

I see myself as an expert in my job gaining the experience and enhancing my knowledge, looking to be promoted to a higher position giving me the ability to gain skills in other positions.

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Question # 49

Explain me what are the important terms used in balance sheet?

Answer:-

Assets

- * Current assets and fixed assets
- * Tangible assets and Intangible assets

Equity is a claim which can be enforced against the assets of the firm in the court. Thus equity refers to a claim held by

- * An owner only,
- * A creditor only,
- * An owner and the creditor both.

Liability

- * Current Liability
- * Long term Liability or fixed Liabilities
- * Contingent Liabilities

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Question # 50

Explain what is the difference between a trial balance and a balance sheet?

Answer:-

- * Trial balance is a list of balances from the ledger account while balance sheet is a statement of assets and liabilities.
- * Trial balance contains balances of all personal, real and nominal accounts, while balance sheet contains balances of only those personal and real accounts which represent assets and liabilities.
- * Trial balance is prepared before preparation of trading and profit and loss account, while balance sheet is prepared after the preparation of trading and profit and loss account.
- * Trial balance is prepared to check the arithmetical accuracy of posting into ledger while balance sheet is prepared to indicate the financial position of the business on a particular date.
- * Debt and credit balances are shown side by side while balance sheet is prepared on a T form basis, the left hand side showing liabilities while right hand side representing assets.
- * Closing stock does not appear in the trial balance while it is shown on the assets side of balance sheet.

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Question # 51

Tell me what is double entry Bookkeeping? What are its rules?

Answer:-

Double entry bookkeeping follows the principle according to which every debit has a corresponding credit; hence total of all debits is always equal to the total of all credits. In this system, one account is debited and at the same time another account is credited by the similar amount.

Following are the rules for different account

- * For Personal Accounts : Debit the receiver, Credit the giver.
- * For Real Account : Debit what comes in, Credit what goes out.
- * For Nominal Account : Debit all the expenses, Credit all the incomes.

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Question # 52

Explain about your math skills?

Answer:-

I love maths, its really challenging, I believe its something everybody should love, I love identifying differences and solving them.

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Question # 53

Explain us what do you know about our company?

Answer:-

Your company is the best of the Financial Position and Society this company have a good image and I want to this type of company to work on my future.

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Question # 54

Explain us how do you handle stressful situations?

Answer:-

Well its the time when you are out of breath. I think outside the box at the situations. I will take a break and start fresh and ease myself and taking a break helps us to concentrate the work that is going to be done in the next few hours.

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Question # 55

Explain what is Contingent Liabilities?

Answer:-

Contingent liability is an obligation, relating to a past transaction or other event or condition, that may arise in consequence, as a future event now deemed possible but not probable. Thus such liabilities as may arise in future are called contingent liabilities. For example: guarantee to a bank for loan advanced to a third party, possible penalties, fines and penalties payable to the government or income tax authorities etc. Future losses from natural calamities are not contingent liabilities. They are not recorded in books of account. They do not appear on the liabilities side of the balance sheet. They are shown by way of a footnote at the bottom of the balance sheet.

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Question # 56

Tell me are you qualified (and experienced) in analytical and logical thinking?

Answer:-

This is best answered with examples of specific relevant responsibilities: analysis of business operations, financial advice based on projections of current and future revenues and expenses, specific problems solved, analysis and development of budgets, etc.

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Question # 57

Tell me what makes you a great fit for this position?

Answer:-

The portfolio of mine suits with the job responsibilities and I am flexible motivated and committed team worker too.

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Question # 58

Express what are your greatest weaknesses?

Answer:-

My greatest weakness is I may not concern on details as I am a picture thinker. So, I will overcome this by list out every step before proceed it. Moreover, I will also plan for each of the step and write down the details.

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Question # 59

Tell me what type of schedule are you looking to work?

Answer:-

I do not generally prepare myself for the schedule. If one is prepared to enjoy your work, you will not be scheduling the same. However I am flexible to work at any schedules.

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Question # 60

Do you know what is debit note and credit note? What is the difference between them?

Answer:-

Debit note is an intimation sent to a person dealing with the business that his account is being debited for the purpose indicated therein. It is a note made out with a carbon duplicate. The original one is sent to the party to whom the goods are returned and the duplicate copy is kept for office record.

Credit note is an intimation sent to a person dealing with the business that his account is being credited for the purpose indicated therein.

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Question # 61

Tell us are you able to compile and interpret accounting data and reports?

Answer:-

Talk about any reports and data analyses that you have done, including financial analyses and reports, evaluation, inventorying, reports on equipment and real estate, documentation of accounting systems, management of account tables and entries, etc.

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Question # 62

Tell me why did you choose to pursue a career as an accountant?

Answer:-

My dream job was to be an accountant because I love working with numbers, am detailed oriented, and base on my personality trait identified by Myers Briggs test I am a perfect candidate to be an accountant.

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Question # 63

Explain me how have you managed potential payment problems with your customers?

Answer:-

I've had that situation only ones, However we had a very good lowers in the company that worked with them. I usually call and give them notification that they have



to follow the contract.

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Question # 64

Explain what are your greatest strengths?

Answer:-

I believe I can cope with pressure, work in a team and abide to orders given. I'm very motivated by nature and when it comes to strive for perfection, I'm among the first.

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Question # 65

Tell me how did you maintain confidentiality when managing information?

Answer:-

When you sign an confidentiality agreement, you cannot talk about anything. Papers that are confidential are printed on a separate printer. Banking statements comes to my laptop.

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Question # 66

Explain me through your latest budget preparation?

Answer:-

It was detailed, I work through how much money we made last year and made preparation through counting and analyzing the growth of the service, how much money we will need to be able to provide our service.

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