Accounting Questions & Answers (Q&A)

- 1. What is the purpose of double-entry accounting?
 - a. To record transactions accurately and consistently
 - b. To ensure the completeness of financial statements
 - c. To provide a basis for measuring profit or loss
 - d. All of the above

Answer: D. All of the Above

- 2. What is the main difference between cash basis and accrual basis accounting?
 - a. Cash basis records transactions when cash is received or paid
 - b. Accrual basis records transactions when they are incurred
 - c. Cash basis is more reliable than accrual basis
 - d. Accrual basis is more complicated than cash basis

Answer: A. Cash basis records transactions when cash is received or paid

- 3. What are the three main financial statements in accounting?
 - a. Balance Sheet, Income Statement, and Cash Flow Statement
 - b. Profit and Loss Statement, Balance Sheet, and Sales Report
 - Balance Sheet, Statement of Owner's Equity, and Statement of Cash Flows
 - d. Income Statement, Budget, and Cash Flow Forecast

Answer: A. Balance Sheet, Income Statement, and Cash Flow Statement

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M Woodhall

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