# 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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