

# QUIZ – ACCOUNTING BASICS

**GENERAL INSTRUCTIONS: Choose the best answer to the following questions.**

1. Which financial statement will tell you how profitable a company is?
  - A. Income statement
  - B. Cash flow statement
  - C. Balance sheet
  - D. All of the above
2. What are the factors that a business owes or needs to pay?
  - A. Profit
  - B. Assets
  - C. Liabilities
  - D. Capital
3. What term is used for day-to-day dealings that involve the exchange of goods and services for cash?
  - A. Accounting
  - B. Business transactions
  - C. Bookkeeping
  - D. Occasion
4. Under the accrual method of accounting, expenses are recorded
  - A. When invoices for expense items are received
  - B. When they are paid
  - C. When they are incurred
5. The income statement shows which of the following?
  - A. Income and Expenses
  - B. Assets and Liabilities
  - C. Receipts and Payments
  - D. A & B

# Accounting Test Questions Answers

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## **Table of Contents Accounting Test Questions Answers**

1. Understanding the eBook Accounting Test Questions Answers
  - The Rise of Digital Reading Accounting Test Questions Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Test Questions Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting Test Questions Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Test Questions Answers
  - Personalized Recommendations
  - Accounting Test Questions Answers User Reviews and Ratings
  - Accounting Test Questions Answers and Bestseller Lists
5. Accessing Accounting Test Questions Answers Free and Paid eBooks

- Accounting Test Questions Answers Public Domain eBooks
  - Accounting Test Questions Answers eBook Subscription Services
  - Accounting Test Questions Answers Budget-Friendly Options
6. Navigating Accounting Test Questions Answers eBook Formats
    - ePub, PDF, MOBI, and More
    - Accounting Test Questions Answers Compatibility with Devices
    - Accounting Test Questions Answers Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Accounting Test Questions Answers
    - Highlighting and Note-Taking Accounting Test Questions Answers
    - Interactive Elements Accounting Test Questions Answers
  8. Staying Engaged with Accounting Test Questions Answers
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Accounting Test Questions Answers
  9. Balancing eBooks and Physical Books Accounting Test Questions Answers
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Accounting Test Questions Answers
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Accounting Test Questions Answers
    - Setting Reading Goals Accounting Test Questions Answers
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Accounting Test Questions Answers
    - Fact-Checking eBook Content of Accounting Test Questions Answers
    - Distinguishing Credible Sources
  13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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