

## 35 Basic Accounting Test Questions

1. Which of the following is not a core financial statement?
  - a. The Income Statement
  - b. Statement of Cash Flows
  - c. The Trial Balance
  - d. The Balance Sheet
2. The income statement, which presents the results of operations, can be prepared in many forms including:
  - a. Single Step Income Statement
  - b. Condensed Income Statement
  - c. Common Sized Income Statement
  - d. All of the above
3. Which of the following account types increase by debits in double-entry accounting?
  - a. Assets, Expenses, Losses
  - b. Assets, Revenue, Gains
  - c. Expenses, Liabilities, Losses
  - d. Gains, Expenses, Liabilities
4. Which of the following is true?
  - a. Accounts receivable are found in the current asset section of a balance sheet.
  - b. Accounts receivable increase by credits.
  - c. Accounts receivable are generated when a customer makes payments.
  - d. Accounts receivable become more valuable over time.
5. A company that uses the cash basis of accounting will:
  - a. Record revenue when it is collected.

# Pastel Accounting Exam Questions

**Scott C. Dulebohn**



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