

ACCOUNTING MULTIPLE CHOICE QUESTIONS

Module - I

1. Which financial statement displays the revenues and expenses of a company for a period of time?
 - a) **Income statement**
 - b) Balance sheet
 - c) Cash flow statement
 - d) Statement of stock holders' equity
2. What is the main purpose of financial accounting?
 - a) Organise financial information
 - b) **Provide useful financial information to outsiders**
 - c) Keep track of company expenses
 - d) Minimise company taxes
3. The long term assets that have no physical existence but are rights that have value is known as
 - a) Current assets
 - b) Fixed Assets
 - c) **Intangible Assets**
 - d) Investments
4. Which of these is not included as a separate item in the basic accounting equation?
 - a) Asset
 - b) **Revenues**
 - c) Liabilities
 - d) Stock holder's equity

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